

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2009**

**Prepared by the Kane County Finance Department
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KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 November 30, 2009

	Page
INTRODUCTORY SECTION	
Transmittal Letter	i-vi
Board Members	vii
Departments & Offices	viii
Organization Chart	ix
Certificate of Achievement for Excellence in Financial Reporting	x
 FINANCIAL SECTION	
Independent Auditor's Report	1-2
 <i>Required Supplementary Information</i>	
Management's Discussion and Analysis	3-17
 <i>Basic Financial Statements</i>	
County-wide Financial Statements	
Statement of Net Assets	18
Statement of Activities	19-20
Fund Financial Statements	
Balance Sheet - Governmental Funds	21
Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets	22
Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds	23
Reconciliation of Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to Statement of Activities	24
Statement of Net Assets - Proprietary Funds	25
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds	26
Statement of Cash Flows - Propriety Funds	27-28
Statement of Fiduciary Assets and Liabilities - Agency Funds	29
Notes to Basic Financial Statements	30-66
 <i>Required Supplementary Information</i>	
Schedule of Funding Progress - Illinois Municipal Retirement Fund:	
County Employees Other Than Sheriff's Law Enforcement Personnel (SLEP)	67
Sheriff's Law Enforcement Personnel (SLEP)	67
Forest Preserve District Employees	67
Schedule of Funding Progress - Other Postemployment Benefits:	
County - Retiree Healthcare Plan	68
Forest Preserve District - Retiree Healthcare Plan	68
Budgetary Comparison Information	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund	69-71

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 November 30, 2009

	Page
FINANCIAL SECTION (Continued)	
<i>Other Supplementary Information</i>	
<i>Combining and Individual Fund Financial Statements and Schedules</i>	
MAJOR GOVERNMENTAL FUNDS	
General Fund:	
Balance Sheet by Account	72
Schedule of Revenues, Expenditures and Changes in Fund Balances by Account	73
Schedule of Revenues - Budget and Actual - General Fund - General Account	74-76
Schedule of Expenditures - Budget and Actual - General Fund - General Account	77-107
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual - General Fund - Insurance Liability Account	108-109
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Forest Preserve District's Debt Service Fund	110
Transit Sales Tax Bond Construction Fund	111
Forest Preserve District's Land Acquisition Fund	112
NONMAJOR GOVERNMENTAL FUNDS	
Combining Balance Sheet	113-127
Combining Statement of Revenues, Expenditures and Changes in Fund Balances	128-142
Special Revenue Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Geographic Information Systems Fund	143-144
Illinois Municipal Retirement Fund	145
Social Security Fund	146
Riverboat Fund	147
Public Safety Sales Tax Fund	148
Transit Sales Tax Contingency Fund	149
Tax Sale Automation Fund	150
Vital Records Automation Fund	151
Recorder's Automation Fund	152-153
Rental Housing Support Surcharge Fund	154
Children's Waiting Room Fund	155
Court Automation Fund	156-157
Court Document Storage Fund	158-159
Child Support Fund	160
Circuit Clerk Administrative Services Fund	161
Title IV-D Child Support Fund	162
Drug Prosecution Fund	163
Victim Coordinator Services Program Fund	164
SAO Domestic Violence Fund	165
Environmental Prosecution Fund	166
Auto Theft Task Force Fund	167

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 November 30, 2009

	Page
FINANCIAL SECTION (Continued)	
Special Revenue Funds (Continued)	
Weed and Seed Fund	168
Child Advocacy Center Fund	169-170
Law Library Fund	171-172
Court Security Fund	173-174
Probation Services Fund	175-176
Substances Abuse Screening Fund	177
Drug Court Fund	178
Drug Court Special Resources Fund	179
Juvenile Drug Court Fund	180
Animal Control Fund	181-182
County Highway Fund	183-185
County Bridge Fund	186
Motor Fuel Tax Fund	187
County Highway Matching Fund	188
Motor Fuel Local Option Fund	189
Transportation Sales Tax Fund	190
County Health Fund	191-192
Kane Kares Fund	193-194
Veterans' Commission Fund	195
Economic Development Fund	196
Community Development Block Grant Fund	197-198
Home Program Fund	199
Unincorporated Stormwater Management Fund	200
Cost Share Drainage Fund	201
Recovery Act Programs Fund	202-203
Stormwater Management Planning Fund	204-205
Farmland Preservation Fund	206
Schedule of Revenues, Expenditures and Changes in Fund Balance Kane County Department of Employment and Education Fund	207
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Forest Preserve District's General Fund	208
Forest Preserve District's IMRF Fund	209
Forest Preserve District's Insurance Fund	210
Forest Preserve District's Social Security Fund	211
 Debt Service Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Juvenile Bonds Pledge Revenues Fund	212
Capital Improvement Debt Service Fund	213
Motor Fuel Tax Debt Service Fund	214
 Capital Projects Funds	
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual:	
Capital Projects Fund	215

KANE COUNTY, ILLINOIS
 Comprehensive Annual Financial Report
 Table of Contents
 November 30, 2009

	Page
FINANCIAL SECTION (Continued)	
Capital Projects Funds (Continued)	
Capital Improvement Bond Construction Fund	216
Mill Creek Special Service Area Fund	217-218
Bowes Creek Special Service Area Fund	219
Transportation Capital Fund	220
Aurora Area Impact Fees Fund	221
Campton Hills Impact Fees Fund	222
Greater Elgin Impact Fees Fund	223
Northwest Impact Fees Fund	224
Southwest Impact Fees Fund	225
Tri-Cities Impact Fees Fund	226
Upper Fox Impact Fees Fund	227
West Central Impact Fees Fund	228
North Impact Fees Fund	229
Central Impact Fees Fund	230
South Impact Fees Fund	231
Forest Preserve District's Construction and Development Fund	232
Permanent Fund	
Schedule of Revenues and Changes in Fund Balance - Budget and Actual - Working Cash Fund	233
Major Proprietary Fund	
Schedule of Operating Expenses - Budget and Actual - Enterprise Surcharge Fund	234
Agency Funds	
Combining Statement of Assets and Liabilities	235
Combining Statement of Changes in Assets and Liabilities	236-246
Other Supplementary Data	
Schedule of Expenditures for Tort Immunity Purposes	247
STATISTICAL SECTION – (UNAUDITED)	
Financial Trends:	
Net Assets by Component - Last Eight Fiscal Years	248-249
Changes in Net Assets - Last Eight Fiscal Years	250-253
Fund Balances, Governmental Funds - Last Ten Fiscal Years	254-255
Changes in Fund Balances, Governmental Funds - Last Ten Fiscal Years	256-257
Revenue Capacity:	
Equalized Assessed Valuation and Estimated Actual Valuation - Last Ten Tax Years	258-259
Schedule of Property Tax Levies and Tax Rates as Extended - All Direct and Overlapping Governments - Last Ten Tax Levy Years	260-261
Principal Taxpayers in the County - Current Year and Nine Years Ago	262
Property Tax Rates - Levies and Collections - County Funds - Last Ten Tax Years	263-264

KANE COUNTY, ILLINOIS
Comprehensive Annual Financial Report
Table of Contents
November 30, 2009

	Page
STATISTICAL SECTION – (UNAUDITED) (Continued)	
Property Tax Rates - Levies and Collections - Forest Preserve Funds - Last Ten Tax Years	265-266
Debt Capacity:	
Ratio of Outstanding Debt by Type - Last Ten Fiscal Years	267
Computation of Direct and Overlapping Bonded Debt	268
Legal Debt Margin Information - Last Ten Fiscal Years	269-270
Schedule of Pledged Revenue Coverage - Last Ten Fiscal Years	271
Demographic and Economic Information:	
Demographic and Economic Statistics - Last Ten Years	272
Principal Employers in the County - Current Year and Nine Years Ago	273
Operating Information:	
County Employment Statistics - Last Ten Fiscal Years	274
Operating Indicators by Function - Last Four Fiscal Years	275
Capital Asset Statistics by Function - Last Four Fiscal Years	276
Land Use in Acres by Category and Township (Unincorporated)	277
Miscellaneous Statistics	278

COUNTY OF KANE

FINANCE DEPARTMENT



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Geneva, Illinois 60134
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April 13, 2010

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, 2009 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 County's Management's Discussion and Analysis (MD&A) provides a narrative introduction, overview and analysis of the basic financial statements and can be found on pages 3-17 in the financial section of the CAFR. The MD&A complements this transmittal letter and should be read in conjunction with it.

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, as amended, 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. Information related to the 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.

BUDGET AND 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.

The financial managers of the County are responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County 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.

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, 2009, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$42,897,605. This amount exceeds the 20% cash reserve requirement.

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 2010 national census will provide a new official benchmark for the County. 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 2009, Kane County collected \$97.8 million from sources other than property taxes and direct charges. Most of this revenue (intergovernmental revenues, grants, reimbursements and miscellaneous income), was received from the State of Illinois. The State provides the County with Sales Tax Revenue as well as various local use taxes to support operations. Public Act 86-16, settled in 1995, permitted Kane County to add up to a \$.04/gallon tax to all motor fuel sold within the County's borders. The County has initiated a \$.02/gallon tax under this law and in February 2007 the Board approved raising this to \$.04/gallon effective May 1, 2007.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. The County continued its long-range operating plan and long-range capital plan in 2009. The ever-increasing demand for services with limited revenue sources has increased the need for these plans.

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 2009. 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.

The County continued to receive an agreed upon portion of Elgin Riverboat revenue in 2009. The County received approximately \$8.0 million in 2009 and is expected to receive approximately \$6.5 million in 2010. Riverboat revenue had declined dramatically over the last several years because of the statewide public smoking ban for all public buildings and 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 no Riverboat funding during 2009; however, total program funding from Federal grants and the Riverboat equals \$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 2009 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 2009 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 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.

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 began implementing public safety software in 2009 and expects the software to be fully implemented in 2010. The County will be funding the \$3.6 million public safety software purchase mainly through the new RTA sales tax, with additional funding 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 investigated its E911 operations in 2008 and determined that these operations should be housed at the Government Center once the Sheriff's Office is moved to the Judicial Center. The County completed the E911 move to the Government Center in 2009 at a cost of approximately \$1.3 million. The cost of the move was paid from ETSB funds, public safety sales tax funds, and capital improvement bond funds.

Major transportation initiatives in 2009 included the Bliss Road at Merrill intersection improvement and the Randall and Red Gate intersection. The main construction phase of the Stearns Road Bridge Corridor project started in 2009. Other transportation projects included engineering and construction of various federally funded bridge rehabilitation/replacement projects the most notable being the replacement of the Keslinger over the Mill Creek Branch Bridge and the rehabilitation of the Randall over Route 20 Bridge. Land acquisition efforts continue for widening Orchard Road to four lanes from Jericho Road to US 30. Annual pavement resurfacing and striping initiative covered over 41 lane miles. Additionally, Kane County issued \$40 million dollars of General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source) in 2009 for highway improvement purposes.

Additional ongoing capital improvement projects that were funded in 2009 included computer replacement and voice and data infrastructure maintenance. 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 five-year period.

RELEVANT FINANCIAL POLICIES

The County maintains a comprehensive set of financial policies governing such topics as balanced budgeting, investing, purchasing, and capital improvements, to name a few. A notable current year addition to the policies related to the use of the .25% Regional Transportation Authority Mass Transit Sales Tax restricted to fund operating and capital costs relating to the functions of public safety and transportation in the County. The County Board has set a policy to allocate the RTA tax as follows: 15% of the sales tax money will be used for public safety capital projects and the remaining 85% will be used for transportation projects (82%) and contingency (3%).

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 substantially completing its major investment effort toward the construction of the Stearns Road Bridge Corridor in FY2010. Studies are in process to determine the feasibility of constructing the Longmeadow Parkway Bridge as a toll bridge. Major transportation initiatives in 2010 will include the Fabyan & Van Nortwick intersection improvement and various traffic signals interconnect projects to enhance our traffic control system.

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 annual pavement resurfacing and striping initiative is to cover approximately 100 lane miles.

In December 2009, the County purchased the North Campus (Circuit Clerk's Office) building that it previously leased on Randall Road in St. Charles. The County also has space limitations at the Judicial Center that need to be addressed. In the first six months of 2010 the County will start examining options to meet the expanding space needs of the Judiciary. Upon completing this evaluation, it is the goal of the County Board to implement the approved findings in the second half of the fiscal year. This will most likely include funding of capital improvements at the Judicial Center and other County sites.

Capital projects under the American Recovery and Reinvestment Act (ARRA) / Energy Efficiency and Conservation Block Grant (EECBG) program will focus on implementing changes to Kane County Facilities to improve their energy efficiency. Such projects may include upgrades to their lighting (bulbs, ballasts, timers, sensors), air handling systems, energy management systems, insulation, and other improvements to County Facility systems and building shells. All improvements under the ARRA/EECBG program are being completed under strict compliance with federal reporting, purchasing, and financial tracking requirements.

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 North Campus and Government Center.

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.

The County issued \$40 million dollars of General Obligation (Alternate Revenue) Bonds in 2009 for highway improvement projects. Pledged revenues for repayment have been identified from the Regional Transportation Authority (RTA) sales tax.

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, 2008.

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 12 consecutive years (fiscal years ended 1997-2008). 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 black ink that reads "Cheryl R. Pattelli". The signature is written in a cursive, flowing style.

Cheryl R. Pattelli
Executive Director of Finance

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 SHOEMAKER (thru 10/2009) JENNIFER LAESCH (as of 11/2009)	District 16	MICHAEL KENYON
District 4	BONNIE LEE KUNKEL	District 17	DEBORAH ALLAN
District 5	WILLIAM A. WYATT	District 18	JEANETTE MIHALEC
District 6	RON FORD	District 19	CATHERINE S. HURLBUT
District 7	GERALD A. JONES	District 20	CRISTINA CASTRO
District 8	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 B. MAYER
District 11	ROBERT J. McCONNAUGHAY	District 24	HOLLIE LINDGREN
District 12	JOHN J. HOSCHEIT	District 25	ROBERT A. KUDLICKI
District 13	PHILIP LEWIS	District 26	DREW FRASZ

KANE COUNTY, ILLINOIS

KANE COUNTY DEPARTMENTS & OFFICES

AUDITOR

William Keck

CIRCUIT CLERK

Deborah Seyller

CORONER

Chuck West

COUNTY BOARD

Karen McConnaughay, County Board Chairman

COUNTY CLERK

John A. "Jack" Cunningham

COURT SERVICES

Jim Mueller, Executive Director (Retiring 11/2009)
Mary Hyatt, Interim Executive Director (Beginning 12/2009)
Thomas Scott, Adult Court Services
Dr. Tim Brown, Diagnostic Center
Mike Daly, Juvenile Court Services
Rick Anselme, Juvenile Justice Center

DIVISIONS OF DEVELOPMENT AND TRANSPORTATION

Philip Bus, Executive Director (Retiring 11/2009)
Mark VanKerkhoff, Development & Community
Services (Beginning 12/2009)
Carl Schoedel, Department of Transportation
Tim Harbaugh, Facilities, Resources &
Subdivision Management
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 Fahnstock, Executive Director
Tom Nicoski, GIS Technologies

JUDICIARY

Chief Judge F. Keith Brown
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, 2009)

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADMINISTRATION <i>(James C. Mitchell, Jr.)</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>(Robert J. McConnaughay)</i>	Finance	Purchasing			
HUMAN SERVICES <i>(Mark Davoust)</i>	Human Resources	KCDEE	KCDEE Policy Committee	Veteran's Assistance	Private Industry Council
JUDICIARY AND PUBLIC SAFETY <i>(Michael Kenyon)</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>(Philip Lewis)</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, 2008

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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, 2009, 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 40% and 14%, respectively, of the assets and revenues of the governmental activities, and 48% and 91%, 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, 2009, 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, 2009, and the respective changes in financial position and cash flows, where applicable, thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 13, 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 should be considered in 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 Plans, and budgetary comparison information are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We and the other auditors have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

Werner, Rogers, Osborn + Ruggen, LLC

April 13, 2010

KANE COUNTY, ILLINOIS

November 30, 2009

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (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, 2009. 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 2009 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2009, by \$694.4 million (net assets). Of this amount, \$154.1 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$64.6 million (restricted net assets) is restricted for specific purposes and \$475.7 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$73.6 million over the previous year, which represents an 11.9% increase in net assets from 2008. Total net assets for governmental activities increased \$71.7 million while total net assets for business-type activities increased \$1.9 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$237.3 million. Of this amount, \$140.8 million (unreserved fund balance) is available for spending on behalf of its citizens.
- At the end of the current fiscal year, unreserved fund balance for the general fund was \$42.9 million, or 57.1% of total General Fund expenditures.
- The County's total long-term debt increased by \$26.0 million or 7.2% in comparison with the prior year. The increase resulted primarily from a new bond issuance of \$40.0 million exceeding the retirement of principal of \$16.8 million of bonds and debt certificates.
- Interest rates fell over the last fiscal year, and interest earnings for the County decreased from 2008. The County's weighted average interest earnings rate went from 2.29% at the end of fiscal year 2008 to 1.17% at the end of fiscal year 2009.

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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

The statement of activities presents information showing changes in the County's net assets during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, certain revenues and expenses reported in this statement will result in cash flows in future fiscal periods. Examples of such revenues and expenses are uncollected taxes and earned but unused vacation leave.

Both the statement of net assets and the statement of activities distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a portion of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, 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-seven individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, the Forest Preserve District's Debt Service Fund, the Transit Sales Tax Bond Construction 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, 2009 (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 30-66 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 schedules 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 schedules 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 67-71 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 72-247 of this report.

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2009. 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 \$694.4 million, an increase of \$73.6 million over the previous year. The growth is due to several factors, \$30.0 million of developer and other contributions received resulting in new infrastructure assets, an 11% increase in property tax revenues as compared to 2008, most of which was due to the increase needed to provide resources to make principal and interest payments on the Forest Preserve District's outstanding debt, and a full-year collection of the new RTA sales tax. Net assets invested in capital assets net of related debt rose over \$98.0 million, due to the addition of new capital assets, including the District's \$45.6 million of land purchases, including a 700-plus acre parcel and the County's continuing construction of the Stearns Road Bridge, coupled with the repayment of matured debt.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

Current and other assets consist mainly of cash & investments, intergovernmental receivables (sales tax, RTA sales tax, income tax, grant revenue, etc.), property tax receivables and prepaid items. Current and other assets for Governmental Activities decreased \$2.7 million due to the spending on land purchases exceeding the current year bond proceeds. Current and other assets for Business-type Activities were down by \$5.7 million; the decrease was due mainly to renovation work done on the stadium and the purchase of the Fox Valley Ice Arena.

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 postemployment 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 increased by \$1.3 million from last year because of increased deferred property taxes. The deferred property taxes represents the Forest Preserve District's portion of deferred property taxes in 2009. 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, 2009.

Condensed Statement of Net Assets, as of November 30, 2009 and 2008 (In Millions - Rounded)

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total Primary Government</u>		
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>	<u>Change %</u>
Assets							
Current and							
Other Assets	\$ 294.0	\$ 296.7	\$ 25.3	\$ 31.0	\$ 319.3	\$ 327.7	-3%
Capital Assets	789.3	687.6	22.4	14.9	811.7	702.5	16%
Total Assets	<u>1,083.3</u>	<u>984.3</u>	<u>47.7</u>	<u>45.9</u>	<u>1,131.0</u>	<u>1,030.2</u>	10%
Liabilities							
Current and							
Other Liabilities	46.9	45.6	0.9	1.0	47.8	46.6	3%
Long-Term							
Liabilities	380.8	354.8	8.0	8.0	388.8	362.8	7%
Total Liabilities	<u>427.7</u>	<u>400.4</u>	<u>8.9</u>	<u>9.0</u>	<u>436.6</u>	<u>409.4</u>	7%
Net Assets							
Invested in Capital							
Assets, Net of							
Related Debt	461.0	365.7	14.7	12.0	475.7	377.7	26%
Restricted	56.0	94.6	8.6	9.2	64.6	103.8	-38%
Unrestricted	138.6	123.6	15.5	15.7	154.1	139.3	11%
Total Net Assets	<u>\$ 655.6</u>	<u>\$ 583.9</u>	<u>\$ 38.8</u>	<u>\$ 36.9</u>	<u>\$ 694.4</u>	<u>\$ 620.8</u>	12%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

Condensed Statement of Activities for the Years ended November 30, 2009 and 2008 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2009	2008	2009	2008	2009	2008	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 32.7	\$ 35.2	\$ 1.0	\$ 0.8	\$ 33.7	\$ 36.0	-6%
Operating Grants and Contributions	56.7	49.8	-	-	56.7	49.8	14%
Capital Grants and Contributions	38.2	23.2	2.7	-	40.9	23.2	76%
General Revenues							
Property Taxes	81.4	73.1	-	-	81.4	73.1	11%
Income Tax	4.0	4.8	-	-	4.0	4.8	-17%
Sales Tax	12.1	14.0	-	-	12.1	14.0	-14%
RTA Sales Tax	13.2	9.8	-	-	13.2	9.8	35%
Other Taxes	3.0	3.2	-	-	3.0	3.2	-6%
Investment Earnings	3.1	8.7	0.4	0.8	3.5	9.5	-63%
Other General Revenues	0.4	0.5	-	1.5	0.4	2.0	-80%
Total Revenues	244.8	222.3	4.1	3.1	248.9	225.4	10%
Expenses							
General Government	44.5	44.6	-	-	44.5	44.6	0%
Public Service and Records	13.1	13.4	-	-	13.1	13.4	-2%
Judicial	20.9	22.1	-	-	20.9	22.1	-5%
Public Safety	40.4	49.3	-	-	40.4	49.3	-18%
Highways and Streets	23.5	22.9	-	-	23.5	22.9	3%
Health and Welfare	10.2	10.8	-	-	10.2	10.8	-6%
Environment and Conservation	0.7	1.3	-	-	0.7	1.3	-46%
Development	5.4	5.0	-	-	5.4	5.0	8%
Interest on Long-Term Debt	14.7	15.1	-	-	14.7	15.1	-3%
Solid Waste	-	-	0.7	1.5	0.7	1.5	-53%
Events Center	-	-	1.2	0.3	1.2	0.3	300%
Total Expenses	173.4	184.5	1.9	1.8	175.3	186.3	-6%
Excess before Transfers	71.4	37.8	2.2	1.3	73.6	39.1	88%
Transfers	0.3	0.3	(0.3)	(0.3)	-	-	n/a
Increase in Net Assets	71.7	38.1	1.9	1.0	73.6	39.1	88%
Net Assets Beginning of Year	583.9	545.8	36.9	35.9	620.8	581.7	7%
Net Assets End of Year	\$ 655.6	\$ 583.9	\$ 38.8	\$ 36.9	\$ 694.4	\$ 620.8	12%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(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 up 10% with expenses down 6%. The County began collecting the new RTA sales tax in 2008, amounting to \$9.8 million in 2008 and \$13.2 million in 2009 – the first full year of collections. The \$17.7 million increase in capital grants and contributions is the result \$27.4 million in developer contributions received in the form of new infrastructure – mainly roads in 2009 exceeding the prior fiscal year. Property taxes were higher by \$8.3 million due mostly to a general increase in the levy to keep up with the consumer price index. Other taxes, such as income and local sales tax, were lower due to the stagnant economy. Highways and Streets expenses were up 3% from 2008 due to the timing of road projects. Most other expense categories were lower due to across-the-board cost cutting measures implemented by the County. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities were the same in 2009 as 2008.

Governmental Funds - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. Amounts for 2008 have been updated to reflect changes in nonmajor funds. The activities of the District's Debt Service Fund, the Transit Sales Tax Bond Construction Fund, and the District's Land Acquisition Fund will be described briefly following these analyses.

Revenues - The most significant revenue sources for all funds during fiscal year 2009 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 total property taxes to rise. Funding from sales tax had been increasing as a result of the new retail development in the County, however 2008 and 2009 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 in total were higher due to the full-year collection of the new RTA sales tax and greater payments received for infrastructure construction projects. Grant funding was up \$4.6 million in 2009 due to monies received through the American Recovery and Reinvestment Act of 2009 (ARRA). It is apparent however, that grant sources may need to be replaced in the future with other sources of revenue. Revenues from service operations were also lower in 2009 due mainly to fewer recording, revenue stamp, and impact 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 2009 were the main contributors to the fall in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2009 than in 2008. Fines, Services, Fees and Permits were up 1% due to higher court fines and chancery fees exceeding the decline in recording collections.

Property taxes for the Nonmajor Governmental Funds dipped \$0.6 million in 2009 due to the timing of collections at the District. Other taxes, Grants and Reimbursements revenue increased 23% in Nonmajor Governmental Funds mainly because of the new RTA sales tax, payments received for transportation projects, and ARRA grants. Fines, Services, Fees & Permits were down 17% because of a decline in impact fees charged for new construction developments. Riverboat proceeds collected from the Elgin Riverboat were \$8.0 million in 2009, down from \$8.5 million in 2008 due to changes in casino taxing by the State and declining casino attendance, other miscellaneous revenues were down slightly in 2009.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

Comparative Summary of Revenues General Fund

	2009 General Fund	2008 General Fund	Increase (Decrease) 2008 to 2009	% Change
Revenues				
Property Taxes	\$ 32,910,544	\$ 29,260,693	\$ 3,649,851	12%
Other Taxes, Grants & Reimbursements	23,870,485	27,833,944	(3,963,459)	-14%
Interest	512,551	1,272,052	(759,501)	-60%
Fines, Services, Fees & Permits	20,309,427	20,151,873	157,554	1%
Miscellaneous	421,587	197,324	224,263	114%
Total Revenues	\$ 78,024,594	\$ 78,715,886	(\$ 691,292)	-1%

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

	2009 Nonmajor Governmental Funds	2008 Nonmajor Governmental Funds	Increase (Decrease) 2008 to 2009	% Change
Revenues				
Property Taxes	\$ 24,869,950	\$ 25,492,797	(\$ 622,847)	-2%
Other Taxes, Grants & Reimbursements	62,890,223	51,193,501	11,696,722	23%
Interest	2,038,245	5,220,010	(3,181,765)	-61%
Fines, Services, Fees & Permits	12,333,594	14,903,026	(2,569,432)	-17%
Miscellaneous	8,151,789	8,957,836	(806,047)	-9%
Total Revenues	\$ 110,283,801	\$ 105,767,170	\$ 4,516,631	4%

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. Total Personnel Services costs were reduced about \$0.6 million from 2008 levels.

Contractual Services and Commodity expenditures decreased in 2009. 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

Expenditures in the General Fund decreased in total by 10% in 2009. General government expenditures decreased by \$1.2 million due to lower personnel and benefits, and contractual services costs. Public Service and Records expenditures decreased 24% due to costs associated with elections that took place during the prior year, election judges/workers expenditures were down over \$900 thousand. Public Safety expenditures were down as a result of lower adult prisoner costs due to the opening of the new jail; the County cut payments to other counties by \$3.1 million. Debt service expenditures increased slightly in the General Fund, due to the timing of payments on the 2005 and 2006 series debt certificates.

Capital costs were lower because of prior year computer projects and new computer software purchased for the public safety departments.

Comparative Summary of Expenditures General Fund

	2009 General Fund	2008 General Fund	Increase (Decrease) 2008 to 2009	% Change
Expenditures				
General Government	\$ 14,241,996	\$ 15,413,874	(\$ 1,171,878)	-8%
Public Service and Records	5,570,808	7,283,149	(1,712,341)	-24%
Judicial	14,351,372	15,680,492	(1,329,120)	-8%
Public Safety	35,633,586	38,513,476	(2,879,890)	-7%
Development, Housing and Economic Development	2,241,647	2,283,739	(42,092)	-2%
Debt Service	2,221,269	2,156,334	64,935	3%
Capital Outlay	860,161	2,596,073	(1,735,912)	-67%
Total Expenditures	\$ 75,120,839	\$ 83,927,137	(\$ 8,806,298)	-10%

Expenditures in the Nonmajor Governmental Funds decreased in total by 7% in 2009. The greatest decrease by far was in the area of highways and streets. This decrease was due to two factors: the timing of road projects and the creation of the new Transit Sales Tax Bond Construction Fund (a major governmental fund), which incurred \$6.1 million of highways and streets expenditures.

The increase in General Government expenditures was due in part to the \$2.8 million spent on farmland preservation rights compared to \$2.1 million spent in 2008. The increase in Public Services and Records is due mainly to the spending of ARRA grant monies by the Kane County Department of Employment and Education Fund for new vocational training programs. Judicial and Public Safety expenditures increased slightly because of higher personnel costs. Health and Welfare expenditures decreased slightly because of lower personnel and supplies costs. Environment and Conservation expenditures were down due to decreased grant funding in this area. Development costs were up due to the timing of community development projects. Debt Service expenditures were down 2% due to the timing of bond payments.

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. 2009 costs were \$27.9 million, which included \$14.5 million paid for right-of-way associated with the ongoing Stearns Road Bridge project.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

Comparative Summary of Expenditures for the Total Nonmajor Government Funds

	2009 Nonmajor Governmental Funds	2008 Nonmajor Governmental Funds	Increase (Decrease) 2008 to 2009	% Change
Expenditures				
General Government	\$ 19,823,612	\$ 19,345,829	\$ 477,783	2%
Public Service and Records	7,023,421	5,441,476	1,581,945	29%
Judicial	5,729,987	5,384,889	345,098	6%
Public Safety	4,197,505	3,541,701	655,804	19%
Highways and Streets	18,644,311	27,239,527	(8,595,216)	-32%
Health and Welfare	10,070,911	10,472,186	(401,275)	-4%
Environment and Conservation	727,775	1,308,512	(580,737)	-44%
Development, Housing and Economic Development	3,243,238	2,661,520	581,718	22%
Debt Service	6,757,359	6,928,525	(171,166)	-2%
Capital Outlay	27,885,312	29,869,321	(1,984,009)	-7%
Total Expenditures	\$ 104,103,431	\$ 112,193,486	(\$ 8,090,055)	-7%

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 \$24.0 million in 2009 were higher than the \$19.1 million in 2008, this is comprised mainly of property taxes needed to retire debt. Expenditures totaled \$22.7 million, up from \$22.2 million the prior year, because of the timing of debt payments.

The Transit Sales Tax Bond Construction Fund (a new fund for 2009) received \$40.0 million of bond proceeds and spent \$9.4 million on various approved road projects.

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 \$2.3 million, an increase from the prior year due to a \$2.2 million grant received in 2009. Expenditures for the fund were \$50.5 million (90% of which was for the purchases of land), up significantly from last year's expenditures of \$20.9 million.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge, Enterprise General and District's Enterprise Fund increased from \$0.8 million in 2008 to \$1.0 million in 2009, most of which comes from operating the Kane County Events Center. The main source of revenue in prior years had been derived from waste dumped at Settler's Hill Landfill; 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 relatively constant. Contractual services were down \$0.8 million because of \$1.1 million spent on building repairs in 2008. Depreciation increased significantly due to new assets related to the stadium improvements and Ice Arena being depreciated for the first time in 2009.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2009 Proprietary Funds	2008 Proprietary Funds	Increase (Decrease) 2008 to 2009	% Change
Personnel Services	\$ 172,567	\$ 183,682	(\$ 11,115)	-6%
Benefits	49,562	51,260	(1,698)	-3%
Contractual Services	507,055	1,286,866	(779,811)	-61%
Commodities	14,390	14,847	(457)	-3%
Depreciation	767,470	313,414	454,056	145%
Total Expenses	\$ 1,511,044	\$ 1,850,069	(\$ 339,025)	-18%

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, 2009, the County's governmental funds reported combined ending fund balances of \$237.3 million, a decrease of \$6.6 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 \$41.5 million mainly because of the \$50.4 million in open space land purchases throughout the County and other capital expenditures. A significant increase of \$30.7 million in fund balance was seen in the Transit Sales Tax Bond Construction Fund, as bond proceeds exceeded expenditures.

The Forest Preserve District's Debt Service Fund took in \$1.3 million more than it spent due to the timing of property tax collections and scheduled debt payments. The increase in the General Fund will be discussed below.

Approximately 59% (\$140.8 million) of total fund balance is unreserved fund balance, which is available to meet the County's current and future needs. The remainder of the fund balance is reserved, indicating that it is not available for new spending because it has been committed for: prepaid items (\$2.5 million), long-term interfund loans (\$1.2 million), debt service (\$10.7 million), future projects (\$79.1 million), and the County's permanent fund (\$3.0 million).

The General Fund is the chief operating fund of the County. At November 30, 2009, unreserved fund balance of the General Fund was \$42.9 million, while total fund balance reached \$44.7 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 57.1% of total fund expenditures, while total fund balance represents 59.5% of that same amount. During 2009, revenues exceeded expenditures by \$2.9 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$3.3 million during the current fiscal year.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

Total General Fund revenues were \$1.9 million more than the final budgeted amount due mainly to greater than expected fines. Total expenditures came in \$2.4 million less than 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 \$15.5 million at November 30, 2009. Of that amount, \$13.4 million and \$2.1 million relate to the Enterprise General Fund and District's Enterprise Funds, respectively. The total unrestricted net assets for these funds were lower than in 2008 because of current year spending. 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 2009 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 \$2.5 million total decrease, \$2.8 million relates to other taxes. The County reduced its budget for the collection of sales tax and income tax. 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>
Insurance Liability	\$ 496,267	Liability and Workers Compensation claims exceeded original estimates.
Other - Contingency	(\$ 1,166,518)	Money was taken from the contingency and added to individual department line items.
Adult Corrections	(\$ 460,643)	The budgets for Medical/Dental/Hospital Services and Food at the corrections facility were reduced.

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2009 (Unaudited)

<u>Revenue</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
Other Taxes	(\$ 890,664)	Sales taxes were \$317 thousand less than anticipated, and income taxes were \$476 thousand less than expected.
Charges for Services	\$ 350,421	Charges were underestimated in some offices and overestimated in others. Fewer than expected number of home refinancing caused recording and revenue tax stamp fees to be \$326 and \$519 thousand under estimates, respectively. Circuit division fees and chancery fees were \$309 and \$256 thousand over budget due to the high numbers of court cases and foreclosures filed.
Fines	\$ 2,100,794	Poor economic conditions over the last few years led to the the rise in back tax penalties.
Reimbursements	\$ 286,718	Sheriff department and cellular 911 reimbursements were more than expected.
Interest	(\$ 138,071)	Interest rates were lower than in originally expected.

<u>Expenditure</u>	<u>Variance With Final Budget Positive (Negative)</u>	<u>Reason for Variance</u>
County Board/Liquor	\$ 291,688	A budgeted building project and a consulting project were not started.
Communications/Technology	\$ 207,027	Budgeted software was not purchased.
Other - Contingency	\$ 1,073,228	Not all of the amount set aside as contingency was used in 2009.
Corrections, Board and Care	(\$ 322,296)	Certain prisoners were required to be sent to other local jails.
Juvenile Custody	(\$ 202,732)	The department underestimated the costs for board and care of juvenile offenders.
Emergency Services	\$ 196,735	A budgeted consulting project was not started.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's investment in capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2009, totals \$811.8 million, compared to \$702.5 million at November 30, 2008. 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 \$687.6 million in 2008 to \$789.3 million in 2009, a 14.8% or \$101.7 million increase. Total new additions were \$114.2 million. The new assets can be attributed to major purchases of land acquired by the District of \$45.6 million and the purchase of right-of-way by the County of over \$14.5 million. Another nearly \$14.4 million was added by new highway construction in progress, much of which related to Long Meadow Bridge, Randall Road, and the Stearns Road Bridge projects. The County also received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$27.4 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$22.7 million for roads the work is expected to be completed over the next three years.

Capital assets in proprietary funds were higher by 7.6 million as new buildings 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 – A comparative summary of long-term debt appears at the top of the next page. At November 30, 2009, the County had total long-term debt outstanding of \$380.8 million for governmental activities and \$7.9 million for business-type activities. For governmental activities, 96.1% (\$365.8 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt for governmental activities increased \$26.0 million (7.3%) during the current fiscal year.

The increase in General Obligation Bonds and Debt Certificates was due to the issuance of \$40.0 million of Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009, to finance various road and bridge capital improvements in the County. Portions of prior year debt issuances were retired through the timely payment of principal. The liability relating to probable claims and judgments for general liability and worker's compensation was down approximately \$97 thousand from the prior year due to higher dollar claims outstanding at the year of the prior year. The other postemployment benefits (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. The current year increase represents the OPEB cost for 2009 less actual payments made. 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 decrease from 2008 relates to the timing of absences used during 2009 and the retirement of several County employees at the end of fiscal year 2009.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

The \$7.9 million of debt for business-type activities is the result of the 2008 debt issuance by the Forest Preserve District for improvements to the Philip B. Elfstrom Stadium.

Comparative Summary of Long-Term Debt

	2009	2008	Increase (Decrease)
<i>Governmental Activities</i>			
General Obligation Bonds and Debt Certificates	\$ 365,755,385	\$ 342,775,344	\$ 22,980,041
Accrued Claims and Judgments	3,013,387	3,110,685	(97,298)
Other Postemployment Benefits	7,553,100	3,689,000	3,864,100
Compensated Absences	4,495,291	5,265,095	(769,804)
Total Governmental Activities	\$ 380,817,163	\$ 354,840,124	\$ 25,977,039
<i>Business-Type Activities</i>			
General Obligation Bonds	\$ 7,945,847	\$ 7,942,997	\$ 2,850

The County's most recent general obligation bond rating was AA+, 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 51-61 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 2009 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in February 2010 was 11.2%, a considerable jump over the previous year's rate of 7.5%. Given the current economic indicators for this region, sales tax revenue is anticipated to slightly decrease in 2010. 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 \$13 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 has completed the purchase of a parcel of property and the building which houses the operations of the County Circuit Clerk during 2010.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2009
(Unaudited)

All of these factors were considered in the preparation of the County's 2010 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2010. 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 Executive Director of Finance, 719 S. Batavia Avenue, Geneva, IL 60134, (630)208-5113. Email requests should be sent to pattelliceryl@co.kane.il.us.

KANE COUNTY, ILLINOIS

November 30, 2009

BASIC FINANCIAL STATEMENTS

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KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2009

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and Investments	\$ 248,013,587	\$ 24,924,394	\$ 272,937,981
Cash Held by Paying Agent	731,196	-	731,196
Interest Receivable	297,134	32,402	329,536
Property Tax Receivable	16,200,715	-	16,200,715
Accounts Receivable	-	309,215	309,215
Intergovernmental Receivable	22,473,159	-	22,473,159
Other Receivables	1,986,569	410	1,986,979
Prepaid Items	2,476,151	-	2,476,151
Deposits	32,144	-	32,144
Deferred Bond Issuance Costs	1,707,835	-	1,707,835
Capital Assets not being depreciated	482,945,788	6,001,721	488,947,509
Capital Assets being depreciated, net	306,395,517	16,411,803	322,807,320
Total Assets	<u>\$ 1,083,259,795</u>	<u>\$ 47,679,945</u>	<u>\$ 1,130,939,740</u>
Liabilities and Net Assets			
Liabilities			
Accounts Payable	\$ 11,530,582	\$ 892,138	\$ 12,422,720
Accrued Payroll	3,278,333	8,961	3,287,294
Interest Payable	1,749,307	34,496	1,783,803
Unearned Revenue	158,752	-	158,752
Deferred Property Taxes	30,103,623	-	30,103,623
Long-Term Obligations, due within one year:			
Bonds/Debt Certificates Payable	18,775,000	270,000	19,045,000
Accrued Claims and Judgments	2,513,387	-	2,513,387
Compensated Absences	3,427,064	-	3,427,064
Long-Term Obligations, due in more than one year:			
Bonds/Debt Certificates Payable	338,211,155	7,730,000	345,941,155
Deferred Amount on Refunding	(4,554,138)	-	(4,554,138)
Deferred Premium (Discount) on Debt	13,323,368	(54,153)	13,269,215
Accrued Claims and Judgments	500,000	-	500,000
Other Postemployment Benefits	7,553,100	-	7,553,100
Compensated Absences	1,068,227	-	1,068,227
Total Liabilities	<u>427,637,760</u>	<u>8,881,442</u>	<u>436,519,202</u>
Net Assets			
Invested in Capital Assets, net of related debt	460,976,499	14,737,677	475,714,176
Restricted for:			
Debt Service	9,097,680	-	9,097,680
Capital Projects	42,483,224	8,558,526	51,041,750
Fox River Trust	1,427,879	-	1,427,879
Permanent Fund - Nonexpendable	3,012,946	-	3,012,946
Unrestricted Net Assets	138,623,807	15,502,300	154,126,107
Total Net Assets	<u>655,622,035</u>	<u>38,798,503</u>	<u>694,420,538</u>
Total Liabilities and Net Assets	<u>\$ 1,083,259,795</u>	<u>\$ 47,679,945</u>	<u>\$ 1,130,939,740</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2009

<u>Functions / Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fines, Fees and Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Governmental Activities:				
General Government	\$ 44,497,939	\$ 5,136,062	\$ 9,888,503	\$ 2,789,151
Public Services	13,096,494	3,955,099	6,367,256	99,180
Judicial	20,884,783	13,694,443	1,952,024	-
Public Safety	40,416,360	6,433,683	6,155,800	-
Highways and Streets	23,516,178	1,485,684	23,463,114	35,326,269
Health and Welfare	10,200,965	848,853	5,885,489	-
Environment and Conservation	731,675	-	602,217	-
Development	5,464,881	1,162,247	2,416,195	-
Interest on Long-Term Debt	14,650,850	-	-	-
Total Governmental Activities	<u>173,460,125</u>	<u>32,716,071</u>	<u>56,730,598</u>	<u>38,214,600</u>
Business-Type Activities:				
Solid Waste	721,395	24,422	-	-
Events Center	1,224,764	978,812	-	2,750,000
Total Business-Type Activities	<u>1,946,159</u>	<u>1,003,234</u>	<u>-</u>	<u>2,750,000</u>
Total Primary Government	<u>\$ 175,406,284</u>	<u>\$ 33,719,305</u>	<u>\$ 56,730,598</u>	<u>\$ 40,964,600</u>

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>
(\$ 26,684,223)	\$ -	(\$ 26,684,223)
(2,674,959)	-	(2,674,959)
(5,238,316)	-	(5,238,316)
(27,826,877)	-	(27,826,877)
36,758,889	-	36,758,889
(3,466,623)	-	(3,466,623)
(129,458)	-	(129,458)
(1,886,439)	-	(1,886,439)
(14,650,850)	-	(14,650,850)
<u>(45,798,856)</u>	<u>-</u>	<u>(45,798,856)</u>
-	(696,973)	(696,973)
<u>-</u>	<u>2,504,048</u>	<u>2,504,048</u>
<u>-</u>	<u>1,807,075</u>	<u>1,807,075</u>
<u>(45,798,856)</u>	<u>1,807,075</u>	<u>(43,991,781)</u>
81,437,299	-	81,437,299
3,975,274	-	3,975,274
12,065,118	-	12,065,118
13,242,320	-	13,242,320
2,958,084	-	2,958,084
3,057,460	410,900	3,468,360
433,363	-	433,363
317,689	(317,689)	-
<u>117,486,607</u>	<u>93,211</u>	<u>117,579,818</u>
71,687,751	1,900,286	73,588,037
<u>583,934,284</u>	<u>36,898,217</u>	<u>620,832,501</u>
<u>\$ 655,622,035</u>	<u>\$ 38,798,503</u>	<u>\$ 694,420,538</u>

KANE COUNTY, ILLINOIS

Governmental Funds Balance Sheet November 30, 2009

Major Funds

	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2009)	Transit Sales Tax Bond Construction Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2009)	Nonmajor Governmental Funds	Total Governmental Funds
Assets						
Cash and Investments	\$ 42,957,675	\$ 12,801,263	\$ 33,025,031	\$ 5,280,761	\$ 153,948,857	\$ 248,013,587
Cash Held by Paying Agent	-	-	-	-	731,196	731,196
Interest Receivable	62,596	-	58,566	-	175,972	297,134
Property Tax Receivable	-	13,099,540	-	-	3,101,175	16,200,715
Intergovernmental Receivable	5,831,520	-	-	768,353	15,873,286	22,473,159
Other Receivables	1,059,064	-	-	22,224	905,281	1,986,569
Due from Other Funds	523,397	-	-	-	747,664	1,271,061
Prepaid Items	1,352,634	-	1,400	-	1,122,117	2,476,151
Deposits	32,144	-	-	-	-	32,144
Total Assets	<u>\$ 51,819,030</u>	<u>\$ 25,900,803</u>	<u>\$ 33,084,997</u>	<u>\$ 6,071,338</u>	<u>\$ 176,605,548</u>	<u>\$ 293,481,716</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$ 2,294,303	\$ -	\$ 2,432,580	\$ 81,800	\$ 6,721,899	\$ 11,530,582
Accrued Payroll	2,029,505	-	-	-	1,248,828	3,278,333
Due to Other Funds	-	-	-	-	1,271,061	1,271,061
Deferred Revenue	2,766,463	-	-	22,224	7,196,832	9,985,519
Deferred Property Taxes	-	24,341,126	-	-	5,762,497	30,103,623
Total Liabilities	<u>7,090,271</u>	<u>24,341,126</u>	<u>2,432,580</u>	<u>104,024</u>	<u>22,201,117</u>	<u>56,169,118</u>
Fund Balances						
Reserved for:						
Prepaid Items	1,352,634	-	1,400	-	1,122,117	2,476,151
Long-Term Interfund	-	-	-	-	-	-
Loans	478,520	-	-	-	747,664	1,226,184
Debt Service	-	1,559,677	-	-	9,109,853	10,669,530
Capital Projects	-	-	30,651,017	5,967,314	42,479,599	79,097,930
Permanent Funds	-	-	-	-	3,012,946	3,012,946
Unreserved, reported in:						
General Fund	42,897,605	-	-	-	-	42,897,605
Special Revenue Funds	-	-	-	-	92,499,120	92,499,120
Capital Projects Funds	-	-	-	-	5,433,132	5,433,132
Total Fund Balances	<u>44,728,759</u>	<u>1,559,677</u>	<u>30,652,417</u>	<u>5,967,314</u>	<u>154,404,431</u>	<u>237,312,598</u>
Total Liabilities and Fund Balances	<u>\$ 51,819,030</u>	<u>\$ 25,900,803</u>	<u>\$ 33,084,997</u>	<u>\$ 6,071,338</u>	<u>\$ 176,605,548</u>	<u>\$ 293,481,716</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets November 30, 2009

Total fund balances - governmental funds \$ 237,312,598

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets net of accumulated depreciation of \$141,174,464 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds. 789,341,305

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. 1,707,835

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	9,826,767
General obligation bonds and Debt certificates	(356,986,155)
Deferred amount on refunding of bonds	4,554,138
Deferred premium on bonds	(13,323,368)
Interest payable on debt	(1,749,307)
Accrued claims and judgments	(3,013,387)
Other postemployment benefits	(7,553,100)
Compensated absences	(4,495,291)

Net assets of governmental activities \$ 655,622,035

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, 2009

	Major Funds					Total Governmental Funds
	General Fund	Forest Preserve District's Debt Service Fund (June 30, 2009)	Transit Sales Tax Bond Construction Fund	Forest Preserve District's Land Acquisition Fund (June 30, 2009)	Nonmajor Governmental Funds	
Revenues						
Property Tax	\$ 32,910,544	\$ 23,656,805	\$ -	\$ -	\$ 24,869,950	\$ 81,437,299
Other Taxes	18,332,050	218,340	-	-	28,180,140	46,730,530
Licenses and Permits	524,268	-	-	-	967,777	1,492,045
Grants	1,208,228	-	-	2,210,000	18,632,135	22,050,363
Charges for Services	14,947,972	-	-	-	10,008,871	24,956,843
Fines	4,837,187	-	-	-	1,356,946	6,194,133
Reimbursements	4,330,207	-	-	-	16,077,948	20,408,155
Interest	512,551	151,570	87,293	267,801	2,038,245	3,057,460
Miscellaneous	421,587	-	-	4,444	8,151,789	8,577,820
Total Revenues	<u>78,024,594</u>	<u>24,026,715</u>	<u>87,293</u>	<u>2,482,245</u>	<u>110,283,801</u>	<u>214,904,648</u>
Expenditures						
Current:						
General Government	14,241,996	-	-	143,830	19,823,612	34,209,438
Public Service and Records	5,570,808	-	-	-	7,023,421	12,594,229
Judicial	14,351,372	-	-	-	5,729,987	20,081,359
Public Safety	35,633,586	-	-	-	4,197,505	39,831,091
Highways and Streets	-	-	6,075,260	-	18,644,311	24,719,571
Health and Welfare	-	-	-	-	10,070,911	10,070,911
Environment and Conservation	-	-	-	-	727,775	727,775
Development, Housing and Economic Development	2,241,647	-	-	-	3,243,238	5,484,885
Debt Service:						
Principal	840,000	11,315,000	-	-	4,625,000	16,780,000
Interest and Fees	1,381,269	11,406,471	-	-	2,132,359	14,920,099
Capital Outlay	860,161	-	3,365,706	50,351,984	27,885,312	82,463,163
Total Expenditures	<u>75,120,839</u>	<u>22,721,471</u>	<u>9,440,966</u>	<u>50,495,814</u>	<u>104,103,431</u>	<u>261,882,521</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,903,755</u>	<u>1,305,244</u>	<u>(9,353,673)</u>	<u>(48,013,569)</u>	<u>6,180,370</u>	<u>(46,977,873)</u>
Other Financing Sources (Uses)						
Issuance of Bonds	-	-	40,000,000	-	-	40,000,000
Premium on Bonds Sold	-	-	6,090	-	-	6,090
Proceeds from Sale of Capital Assets	-	-	-	-	78,256	78,256
Transfers In	1,250,841	-	-	6,529,341	16,271,560	24,051,742
Transfers Out	(900,399)	-	-	-	(22,833,654)	(23,734,053)
Total Other Financing Sources (Uses)	<u>350,442</u>	<u>-</u>	<u>40,006,090</u>	<u>6,529,341</u>	<u>(6,483,838)</u>	<u>40,402,035</u>
Net Change in Fund Balances	<u>3,254,197</u>	<u>1,305,244</u>	<u>30,652,417</u>	<u>(41,484,228)</u>	<u>(303,468)</u>	<u>(6,575,838)</u>
Fund Balances, Beginning of Year	<u>41,474,562</u>	<u>254,433</u>	<u>-</u>	<u>47,451,542</u>	<u>154,707,899</u>	<u>243,888,436</u>
Fund Balances, End of Year	<u>\$ 44,728,759</u>	<u>\$ 1,559,677</u>	<u>\$ 30,652,417</u>	<u>\$ 5,967,314</u>	<u>\$ 154,404,431</u>	<u>\$ 237,312,598</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, 2009

Net change in total fund balances		(\$ 6,575,838)
<p>Amounts reported for governmental activities in the Statement of Activities are different because:</p>		
<p>Some revenues were not collected for several months after the close of the fiscal year and therefore were not considered to be "available" and are not reported as revenue in the governmental funds. The change from fiscal year 2008 to 2009 consists of:</p>		
Sales, Income and Use Taxes received from the State of Illinois	300,774	
Salary reimbursements received from the State of Illinois	311,346	
MFT Local Option received from the State of Illinois	1,141	
Amounts due from other governmental agencies for road construction and miscellaneous projects	1,824,145	
Total change in deferred revenues		2,437,406
<p>The depreciated value of assets disposed of had a net value greater than the salvage value. The difference has been recorded in the statement of activities.</p>		
	(	684,571)
<p>Contributions/donations of capital assets are not a current financial resource in governmental funds.</p>		
		27,406,689
<p>In governmental funds, the proceeds from long-term debt is considered an other financing source, but in the statement of net assets, debt is reported as a liability. In the current period, proceeds were received from the issuance of bonds (\$40,000,000) and a premium on issuance (\$6,090).</p>		
	(	40,006,090)
<p>The debt issuance costs incurred during the year were recognized as expenditures in governmental funds, however, for governmental activities, those costs are capitalized and amortized over the life of the debt issue.</p>		
		194,743
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds:</p>		
Decrease in compensated absences	769,804	
Increase in other postemployment benefits	(3,864,100)	
Decrease in accrued claims and judgments	97,298	
Decrease in accrued interest payable on debt	23,200	
Total expenses of noncurrent resources		(2,973,798)
<p>Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. This is the amount by which capital outlays exceeded depreciation in the current period.</p>		
Capital outlay and highway expenditures resulting in new assets		86,767,964
Depreciation expense	(	11,723,709)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.</p>		
		16,780,000
<p>The accretion of interest on long-term debt is not reported in the governmental funds, however, it results in an increase in debt principal payable in the Statement of Net Assets.</p>		
	(	487,700)
<p>Certain deferred costs relating to debt issuances are reported in the Statement of Net Assets. These items are amortized in the Statement of Activities but not in the governmental funds:</p>		
Amortization of deferred bond issuance costs	(181,094)	
Amortization of deferred amount on refunding	(570,679)	
Amortization of premium on debt	1,304,428	
Total amortization of deferred costs		552,655
Change in net assets of governmental activities		\$ 71,687,751

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets
Proprietary Funds
November 30, 2009

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2009)	
Assets				
Current Assets:				
Cash and Investments	\$ 8,571,306	\$ 13,468,325	\$ 2,884,763	\$ 24,924,394
Interest Receivable	12,605	19,797	-	32,402
Accounts Receivable	-	-	309,215	309,215
Other Receivables	200	210	-	410
Total Current Assets	8,584,111	13,488,332	3,193,978	25,266,421
Noncurrent Assets:				
Capital Assets not being depreciated	-	2,883,454	3,118,267	6,001,721
Capital Assets being depreciated, net	-	-	16,411,803	16,411,803
Total Noncurrent Assets	-	2,883,454	19,530,070	22,413,524
 Total Assets	\$ 8,584,111	\$ 16,371,786	\$ 22,724,048	\$ 47,679,945
Liabilities and Net Assets				
Liabilities				
Current Liabilities:				
Accounts Payable	\$ 16,624	\$ 50,938	\$ 824,576	\$ 892,138
Accrued Payroll	8,961	-	-	8,961
Interest Payable	-	-	34,496	34,496
Current Portion of Bonds Payable	-	-	270,000	270,000
Total Current Liabilities	25,585	50,938	1,129,072	1,205,595
Noncurrent Liabilities:				
Noncurrent Portion of Bonds Payable	-	-	7,730,000	7,730,000
Unamortized Bond Discount	-	-	(54,153)	(54,153)
Total Noncurrent Liabilities	-	-	7,675,847	7,675,847
 Total Liabilities	25,585	50,938	8,804,919	8,881,442
Net Assets				
Invested in Capital Assets, Net of Related Debt	-	2,883,454	11,854,223	14,737,677
Restricted - Expendable for Capital Projects	8,558,526	-	-	8,558,526
Unrestricted Net Assets	-	13,437,394	2,064,906	15,502,300
Total Net Assets	8,558,526	16,320,848	13,919,129	38,798,503
 Total Liabilities and Net Assets	\$ 8,584,111	\$ 16,371,786	\$ 22,724,048	\$ 47,679,945

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, 2009

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2009)	
Operating Revenues				
Waste Disposal Fee	\$ 3,550	\$ -	\$ -	\$ 3,550
Charges for Services	-	-	978,812	978,812
Miscellaneous	20,662	210	-	20,872
Total Operating Revenues	24,212	210	978,812	1,003,234
Operating Expenses				
Personnel	172,268	-	299	172,567
Benefits	49,562	-	-	49,562
Contractual	153,029	335,428	18,598	507,055
Commodities	11,108	-	3,282	14,390
Depreciation	-	-	767,470	767,470
Total Operating Expenses	385,967	335,428	789,649	1,511,044
Operating Income (Loss)	(361,755)	(335,218)	189,163	(507,810)
Nonoperating Revenues (Expenses)				
Investment Earnings	130,911	199,499	80,490	410,900
Intergovernmental	-	-	250,000	250,000
Interest Expense	-	-	(435,115)	(435,115)
Total Nonoperating Revenues (Expenses)	130,911	199,499	(104,625)	225,785
Income (Loss) Before Capital Contributions and Transfers	(230,844)	(135,719)	84,538	(282,025)
Capital Contributions	-	-	2,500,000	2,500,000
Transfers				
Transfers In	79,000	-	-	79,000
Transfers Out	(396,689)	-	-	(396,689)
Total Transfers	(317,689)	-	-	(317,689)
Change in Net Assets	(548,533)	(135,719)	2,584,538	1,900,286
Net Assets at Beginning of Year	9,107,059	16,456,567	11,334,591	36,898,217
Net Assets at End of Year	\$ 8,558,526	\$ 16,320,848	\$ 13,919,129	\$ 38,798,503

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows Proprietary Funds For the Year Ended November 30, 2009

	Enterprise Funds			Total
	Enterprise Surcharge Fund	Enterprise General Fund	Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2009)	
Cash Flows from Operating Activities				
Cash Received from Customers	\$ 24,012	\$ -	\$ 1,060,743	\$ 1,084,755
Cash Payments for Goods and Services	(299,154)	(284,490)	(21,195)	(604,839)
Cash Payments to Employees	(172,182)	-	(1,057)	(173,239)
Net Cash Provided by (Used in) Operating Activities	(447,324)	(284,490)	1,038,491	306,677
Cash Flows from Noncapital Financing Activities				
Interfund Borrowing	-	-	(205,217)	(205,217)
Transfers In	79,000	-	-	79,000
Transfers Out	(396,689)	-	-	(396,689)
Net Cash (Used in) Noncapital Financing Activities	(317,689)	-	(205,217)	(522,906)
Cash Flows from Capital and Related Financing Activities				
Purchases of Capital Assets	-	-	(8,192,311)	(8,192,311)
Capital grant and contribution receipts	-	-	2,750,000	2,750,000
Interest paid on bonds	-	-	(432,265)	(432,265)
Net Cash Provided by Capital and Related Financing Activities	-	-	(5,874,576)	(5,874,576)
Cash Flows from Investing Activities				
Income Received on Investments	171,034	257,322	80,490	508,846
Net Cash Provided by Investing Activities	171,034	257,322	80,490	508,846
Net Increase in Cash	(593,979)	(27,168)	(4,960,812)	(5,581,959)
Cash and Cash Equivalents, Beginning of Year	9,165,285	13,495,493	7,845,575	30,506,353
Cash and Cash Equivalents, End of Year	<u>\$ 8,571,306</u>	<u>\$ 13,468,325</u>	<u>\$ 2,884,763</u>	<u>\$ 24,924,394</u>

See Accompanying Notes To The Basic Financial Statements.

	<u>Enterprise Funds</u>			
	<u>Enterprise Surcharge Fund</u>	<u>Enterprise General Fund</u>	<u>Nonmajor Enterprise Fund Forest Preserve District's Enterprise Fund (June 30, 2009)</u>	<u>Total</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:				
Operating Income (Loss)	(\$ 361,755)	(\$ 335,218)	\$ 189,163	(\$ 507,810)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:				
Depreciation Expense	-	-	767,470	767,470
Decrease (Increase) in Accounts Receivable	(200)	(210)	81,931	81,521
Increase (Decrease) in Accounts Payable	(85,455)	50,938	-	(34,517)
Increase (Decrease) in Accrued Payroll	<u>86</u>	<u>-</u>	<u>(73)</u>	<u>13</u>
Total Adjustments	<u>(85,569)</u>	<u>50,728</u>	<u>849,328</u>	<u>814,487</u>
Net Cash Provided by (Used in) Operating Activities	<u>(\$ 447,324)</u>	<u>(\$ 284,490)</u>	<u>\$ 1,038,491</u>	<u>\$ 306,677</u>

Schedule of Noncash Transactions

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund decreased by \$7,029 and \$10,034, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
November 30, 2009

	<u>Agency Funds</u>
Assets	
Cash and Investments	\$ 28,596,811
Interest Receivable	13,609
Accounts Receivable	<u>70,612</u>
 Total Assets	 <u>\$ 28,681,032</u>
 Liabilities	
Accounts Payable	<u>\$ 28,681,032</u>
 Total Liabilities	 <u>\$ 28,681,032</u>

See Accompanying Notes To The Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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 2009 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 and its blended component unit (the primary government) 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, 2009, 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 1996 South Kirk Road, Suite 320, 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, 2009

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, 2009

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, 2009

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.

Transit Sales Tax Bond Construction Fund: This capital projects fund accounts for the proceeds of the \$40,000,000 Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009, consisting of \$23,600,000 of Series 2009A Bonds and \$16,400,000 of Series 2009B Bonds. The bond proceeds are to be used to finance various road and bridge related capital improvements in the County.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

1. Summary of Significant Accounting Policies

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):

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 Treasurer/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, 2009

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, Justice Assistance Grant Fund, Arrestees' Medical Costs Fund, Specialized Probation Fund, Youth Services Fund, Kane Law Enforcement Fund, Tax Sale Purchase Fund, Kane County Department of Employment and Education Fund, 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 2009 budget was passed by resolution on November 13, 2008. 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, 2009

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, 2009

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, 2009

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, 2009

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, 2009

2. Cash and Investments

County Deposits

The carrying amount of the County's deposits was \$244,985,456 at November 30, 2009, and the bank balances were \$253,188,669.

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, \$2,946,353 of the County's bank balances was uninsured and uncollateralized, all of that amount relates to balances held by County departments outside of the County Treasurer.

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, 2009, 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 Mortgage Corporation	\$ 7,034,558	\$ -	\$ 7,034,558	63.32%	AAA
Federal National Mortgage Association	4,028,201	-	4,028,201	36.26%	AAA
Illinois Funds	47,171	47,171	-	0.42%	AAAm
Total Investments	\$ 11,109,930	\$ 47,171	\$ 11,062,759		

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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, 2009, 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, 2009, was \$12,021,536 and the bank balance was \$12,059,508, all of which was fully insured or collateralized.

District Investments

At year end, the District had \$34,121,231 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, 2009, 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 \$27,835 of cash on hand at November 30, 2009.

Reconciliation of Notes to Basic Financial Statements:

Cash - Book Value of County Deposits - Per Note Above	\$ 244,985,456
Investments - County - Per Note Above	11,109,930
Cash - Book Value of District Deposits - Per Note Above	12,021,536
Investments - District - Per Note Above	34,121,231
Cash on Hand - County - Per Note Above	<u>27,835</u>
 Total	 <u>\$ 302,265,988</u>
 Cash and Investments Per Statement of Net Assets	 \$ 272,937,981
Cash Held by Paying Agent Per Statement of Net Assets	731,196
Cash and Investments Per Statement of Fiduciary Assets and Liabilities	<u>28,596,811</u>
 Total	 <u>\$ 302,265,988</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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 2008 tax levy was intended to finance the fiscal year 2009 budget. Therefore, the 2008 property tax levy was recorded as revenue in fiscal year 2009 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, 2008
Levy Date (Prior to)	December 31, 2008
First Installment (One-Half of the Total Bill) Due	June 1, 2009
Second Installment (Balance of the Total Bill) Due	September 1, 2009
Tax Sale of Delinquent Accounts Will be Held	October 31, 2009

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 2008 tax levy was based on the appropriations ordinance for the year ended June 30, 2009, and thus has been recorded as revenue. Collections on the 2008 levy received prior to June 30, 2009 have been deferred until the subsequent year.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

4. Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2008 through November 30, 2009 follows:

	Balance at Dec. 1, 2008	Additions	Deletions	Balance at Nov. 30, 2009
County Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 62,077,174	\$ 15,149,004	\$ -	\$ 77,226,178
Construction In Progress	35,951,089	29,999,874	2,761,695	63,189,268
Total Capital Assets not being Depreciated, Net	98,028,263	45,148,878	2,761,695	140,415,446
Capital Assets Being Depreciated:				
Infrastructure	235,166,710	14,693,666	507,663	249,352,713
Building and Improvements	132,938,126	1,020,050	-	133,958,176
Fixtures and Equipment	27,635,028	2,991,284	2,066,777	28,559,535
Subtotal	395,739,864	18,705,000	2,574,440	411,870,424
Accumulated Depreciation				
Infrastructure	74,483,774	5,570,172	230,072	79,823,874
Building and Improvements	27,862,911	2,512,445	-	30,375,356
Fixtures and Equipment	19,808,209	2,439,123	2,052,595	20,194,737
Subtotal	122,154,894	10,521,740	2,282,667	130,393,967
Total Capital Assets Being Depreciated, Net	273,584,970	8,183,260	291,773	281,476,457
County Governmental Activities Capital Assets, Net	\$ 371,613,233	\$ 53,332,138	\$ 3,053,468	\$ 421,891,903
 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, 2009

4. Capital Assets

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

General Government	\$ 769,430
Public Service and Records	439,418
Judicial	732,731
Public Safety	2,432,411
Highways and Streets	6,067,010
Health and Welfare	69,304
Development, Housing, and Economic Development	<u>11,436</u>
 Total Depreciation Expense	 <u>\$ 10,521,740</u>

A summary of the changes in the District's capital assets for the period July 1, 2008 through June 30, 2009 is as follows:

<i>District Governmental Activities:</i>	<u>Balance at July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2009</u>
Capital assets not being depreciated:				
Land	\$ 296,960,750	\$ 45,569,592	\$ -	\$ 342,530,342
Construction in Progress	<u>179,000</u>	<u>-</u>	<u>179,000</u>	<u>-</u>
Total Capital assets not being depreciated:	<u>297,139,750</u>	<u>45,569,592</u>	<u>179,000</u>	<u>342,530,342</u>
Capital Assets Being Depreciated:				
Infrastructure	19,454,173	1,756,234	-	21,210,407
Building and Improvements	6,551,185	5,350,585	559,825	11,341,945
Machinery and Equipment	2,826,432	585,059	264,286	3,147,205
Subtotal	<u>28,831,790</u>	<u>7,691,878</u>	<u>824,111</u>	<u>35,699,557</u>
Less Accumulated Depreciation				
Infrastructure	7,229,879	597,639	-	7,827,518
Building and Improvements	1,324,102	333,998	178,853	1,479,247
Machinery and Equipment	1,455,860	270,332	252,460	1,473,732
Subtotal	<u>10,009,841</u>	<u>1,201,969</u>	<u>431,313</u>	<u>10,780,497</u>
Total Capital Assets Being Depreciated, Net	<u>18,821,949</u>	<u>6,489,909</u>	<u>392,798</u>	<u>24,919,060</u>
District Governmental Activities Capital Assets, Net	<u>\$ 315,961,699</u>	<u>\$ 52,059,501</u>	<u>\$ 571,798</u>	<u>\$ 367,449,402</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

4. Capital Assets

<i>District Business-Type Activities:</i>	<u>Balance at July 1, 2008</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2009</u>
Capital assets not being depreciated:				
Land	\$ 3,118,267	\$ -	\$ -	\$ 3,118,267
Construction in Progress	<u>3,137,674</u>	<u>-</u>	<u>3,137,674</u>	<u>-</u>
Total Capital assets not being depreciated:	<u>6,255,941</u>	<u>-</u>	<u>3,137,674</u>	<u>3,118,267</u>
Capital Assets Being Depreciated:				
Building and Improvements	7,554,219	11,456,523	-	19,010,742
Land Improvements	2,141,027	-	-	2,141,027
Machinery and Equipment	<u>213,198</u>	<u>-</u>	<u>-</u>	<u>213,198</u>
Subtotal	<u>9,908,444</u>	<u>11,456,523</u>	<u>-</u>	<u>21,364,967</u>
Less Accumulated Depreciation				
Building and Improvements	2,788,734	676,136	-	3,464,870
Land Improvements	1,193,090	88,886	-	1,281,976
Machinery and Equipment	<u>203,870</u>	<u>2,448</u>	<u>-</u>	<u>206,318</u>
Subtotal	<u>4,185,694</u>	<u>767,470</u>	<u>-</u>	<u>4,953,164</u>
Total Capital Assets Being Depreciated, Net	<u>5,722,750</u>	<u>10,689,053</u>	<u>-</u>	<u>16,411,803</u>
District Business-Type Activities				
Capital Assets, Net	<u>\$ 11,978,691</u>	<u>\$ 10,689,053</u>	<u>\$ 3,137,674</u>	<u>\$ 19,530,070</u>

Depreciation expense of \$1,201,969 for the District's Governmental Activities was charged to the General Government function. The District also recognized depreciation expense of \$767,470 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	\$ 140,415,446	\$ 342,530,342	\$ 482,945,788
Capital Assets Being Depreciated, Net	<u>281,476,457</u>	<u>24,919,060</u>	<u>306,395,517</u>
Total Governmental Capital Assets, Net	<u>\$ 421,891,903</u>	<u>\$ 367,449,402</u>	<u>\$ 789,341,305</u>
Business-Type Activities			
Capital Assets Not Being Depreciated	\$ 2,883,454	\$ 3,118,267	\$ 6,001,721
Capital Assets Being Depreciated, Net	<u>-</u>	<u>16,411,803</u>	<u>16,411,803</u>
Total Business-Type Capital Assets, Net	<u>\$ 2,883,454</u>	<u>\$ 19,530,070</u>	<u>\$ 22,413,524</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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	\$ 3,123,602
RTA Sales Tax	3,311,620
Income Tax	1,038,705
Estate Tax	57,175
Personal Property Replacement Tax	65,181
Probation Salaries	1,540,808
Motor Fuel Tax	1,067,259
Motor Fuel Tax Local Option	2,032,449
Grants and Reimbursements	<u>10,236,360</u>
Total Intergovernmental Receivable	<u>\$ 22,473,159</u>
Other Receivables	
IMRF Payments	\$ 183,587
Due From Outside Agencies	1,618,121
Forest Preserve Receivables	<u>184,861</u>
Total Other Receivables	<u>\$ 1,986,569</u>
Accounts Payable	
Accounts Payable	\$ 11,317,461
Contract Retainage Payable	<u>213,121</u>
Total Accounts Payable	<u>\$ 11,530,582</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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

6. Pension Plans

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 2008 was 8.28, 9.75 and 18.26 percent of annual covered payroll, for the County, District and SLEP, respectively. 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 2008, the County's annual pension cost for the Regular plan was \$3,849,336, the District's annual pension cost for the Regular plan was \$279,605 and the County's annual pension cost for the SLEP plan was \$2,804,634. 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
12/31/08	\$ 3,849,336	100%	\$ -	\$ 279,605	100%	\$ -	\$ 2,804,634	100%	\$ -
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%	-

The required contributions for 2008 were determined as part of the December 31, 2006, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2006, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 11.6 percent, per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3 percent annually. The actuarial value of 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 20 percent 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. The remaining amortization period for each plan at the December 31, 2006, valuation was 24 years.

Funded Status and Funding Progress

As of December 31, 2008, the most recent actuarial valuation date: The County's Regular plan was 84.91 percent funded. The actuarial accrued liability for benefits was \$105,086,267 and the actuarial value of assets was \$89,229,833, resulting in an underfunded actuarial accrued liability (UAAL) of \$15,856,434. The covered payroll (annual payroll of active employees covered by the plan) was \$46,489,562 and the ratio of the UAAL to the covered payroll was 34 percent.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

6. Pension Plans

The District's Regular plan was 82.85 percent funded. The actuarial accrued liability for benefits was \$5,664,304 and the actuarial value of assets was \$4,692,960, resulting in a UAAL of \$971,344. The covered payroll was \$2,867,741 and the ratio of the UAAL to the covered payroll was 34 percent. The County's SLEP plan was 59.58 percent funded. The actuarial accrued liability for benefits was \$53,912,264 and the actuarial value of assets was \$32,119,850, resulting in a UAAL of \$21,792,414. The covered payroll was \$15,359,442 and the ratio of the UAAL to the covered payroll was 142 percent.

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. Postemployment 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. The District adopted the provisions in 2009, as 2008 information was not available. This Statement was implemented prospectively, therefore, the net other postemployment benefit (OPEB) obligation for each plan was recorded as zero at transition.

Plan Descriptions

The County administers a single-employer defined benefit healthcare plan, the Retiree Healthcare Plan (RHP). The RHP provides post retirement health care and dental 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, 49 retirees are eligible for this postemployment 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.

The District administers a single-employer defined benefit healthcare plan, the Forest Preserve District Retiree Healthcare Plan (FPDRHP). The FPDRHP provides post retirement health care and dental benefits (extended health insurance premiums), To be eligible for participation in the plan, an employee must be at a minimum age of 55 and have at least 8 years of service at the District. All health care benefits are provided through the District's purchased employee health insurance plan. The benefit levels for retirees are the same as those afforded to active employees, which creates an implicit subsidy. Benefits include general inpatient and outpatient medical services; dental care and prescriptions. The benefits are provided until age 65 or whenever Medicare coverage becomes available. The retired employees pay the full cost of the premium with the District being responsible for filing claims. FPDRHP does not issue a stand-alone financial report.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

7. Postemployment Benefits Other Than Pensions

Funding Policy

All funding for both the RHP and FPDRHP is done on a pay-as-you-go basis. Currently, the retired employees pay the blended 2009 premium rate for healthcare/dental insurance. For fiscal year 2009, the County contributed \$254,510 to the RHP and retiree contributions were \$348,150. For fiscal year 2009, the District contributed \$10,000 to the FPDRHP and retiree contributions were not available.

Annual OPEB Cost and Net OPEB Obligation

The County's and District'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 annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the net OPEB obligation to the RHP and FPDRHP:

	County	District
Annual Required Contribution	\$ 3,919,000	\$ 203,000
Interest on Net OPEB Obligation	147,600	-
Adjustment to Annual Required Contribution	(141,000)	-
Annual OPEB Cost	3,925,600	203,000
Contributions Made	(254,500)	(10,000)
Increase in Net OPEB Obligation	3,671,100	193,000
Net OPEB Obligation - Beginning of Year	3,689,000	-
Net OPEB Obligation - End of Year	\$ 7,360,100	\$ 193,000

The County's and District's annual OPEB cost, the percentage of annual OPEB cost contributed to the plans, and the net OPEB obligations for fiscal year 2008 and 2009 were as follows:

	Year Ending	Annual OPEB Cost (APC)	Percentage Of APC Contributed	Net OPEB Obligation
RHP Plan	11/30/2009	\$ 3,925,600	6.5%	\$ 7,360,100
	11/30/2008	3,919,000	5.9%	3,689,000
	Year Ending	Annual OPEB Cost (APC)	Percentage Of APC Contributed	Net OPEB Obligation
FPDRHP Plan	6/30/2009	\$ 203,000	4.9%	\$ 193,000

The net OPEB obligations of \$7,360,100 and \$193,000 have been recorded in the statement of net assets. Payments to liquidate the liabilities have typically been made by the County's General Fund and the District's General Fund.

Funded Status and Funding Progress

The funded status of the plans was as follows:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

7. Postemployment Benefits Other Than Pensions

	County	District
Actuarial accrued liability (AAL)	\$ 29,184,000	\$ 1,298,000
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	29,184,000	1,298,000
Funded ratio (actuarial value of plan assets/AAL)	-	-
Covered payroll (active plan members)	60,319,000	3,058,000
UAAL as a percentage of covered payroll	48.4%	42.4%

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 and District are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedules of funding progress, presented as required supplementary information following the notes to the financial statements, present only the most recent calculation, however, in subsequent years, multi-year 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 plans (the plan as understood by the County and plan members and the District 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:

County RHP

Actuarial valuation date:	December 31, 2008
Actuarial cost method:	Unprojected Unit Credit Method, prorated on service to exit age
Amortization method:	Level Percentage of Payroll, Open
Remaining amortization period:	30 years
Actuarial assumptions:	Discount Rate 4.0%
	Healthcare Trend Rate 10.5%

District FPDRHP

Actuarial valuation date:	June 30, 2009
Actuarial cost method:	Unprojected Unit Credit Method
Amortization method:	Level Percentage of Payroll, Open
Remaining amortization period:	30 years
Actuarial assumptions:	Investment Rate 4.0%
	Healthcare Trend Rate 10.5% trending to 5.0%
	Dental Trend Rate 6.0% trending to 3.0%

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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, 2008	Additions	Retirements	Balance November 30, 2009	Principal Due Within One Year
Governmental Activities					
General Obligation Bonds and Debt Certificates Payable					
Series 2001 - MFT Alt. Revenue Bonds	\$ 5,650,000	\$ -	\$ 1,805,000	\$ 3,845,000	\$ 1,875,000
Series 2002 - G.O. Refunding Bonds	5,630,000	-	620,000	5,010,000	635,000
Series 2004 - G.O. Refunding Bonds	26,785,000	-	30,000	26,755,000	30,000
Series 2005 - Debt Certificates	8,945,000	-	525,000	8,420,000	525,000
Series 2006 - Debt Certificates	24,110,000	-	315,000	23,795,000	410,000
Series 2007 - G.O. Bonds	9,180,000	-	2,170,000	7,010,000	2,250,000
Series 2009A - G.O. Bonds	-	23,600,000	-	23,600,000	-
Series 2009B - G.O. Bonds	-	16,400,000	-	16,400,000	-
Subtotal G. O. Bonds/Debt Certificates Payable	80,300,000	40,000,000	5,465,000	114,835,000	5,725,000
Unamortized Premium on Debt	3,133,805	6,090	262,364	2,877,531	-
Deferred Amount on Refunding	(2,633,098)	-	(259,214)	(2,373,884)	-
Total G. O. Bonds & Debt Cert. Payable	<u>80,800,707</u>	<u>40,006,090</u>	<u>5,468,150</u>	<u>115,338,647</u>	<u>5,725,000</u>
Accrued Claims and Judgments	3,110,685	1,625,700	1,722,998	3,013,387	2,513,387
Other Postemployment Benefits	3,689,000	3,671,100	-	7,360,100	-
Compensated Absences	5,093,236	3,019,396	3,819,927	4,292,705	3,396,677
Totals	<u>\$ 92,693,628</u>	<u>\$ 48,322,286</u>	<u>\$ 11,011,075</u>	<u>\$ 130,004,839</u>	<u>\$ 11,635,064</u>
	Forest Preserve District				
	Balance July 1, 2008	Additions	Retirements	Balance June 30, 2009	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1999 - G.O. Bonds	\$ 10,375,000	\$ -	\$ 5,055,000	\$ 5,320,000	\$ 5,320,000
Series 2003 - G.O. Limited Tax Bonds	31,455,000	-	2,270,000	29,185,000	2,325,000
Series 2004 - G.O. Refunding Bonds	45,440,000	-	-	45,440,000	-
Series 2005 - G.O. Bonds	70,350,000	-	3,990,000	66,360,000	4,605,000
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	10,358,455	487,700	-	10,846,155	-
Series 2007 - G.O. Bonds	85,000,000	-	-	85,000,000	800,000
Subtotal G. O. Bonds Payable	252,978,455	487,700	11,315,000	242,151,155	13,050,000
Unamortized Premium on Bonds	11,487,901	-	1,042,064	10,445,837	-
Deferred Amount on Refunding	(2,491,719)	-	(311,465)	(2,180,254)	-
Total G.O. Bonds Payable	<u>261,974,637</u>	<u>487,700</u>	<u>12,045,599</u>	<u>250,416,738</u>	<u>13,050,000</u>
Other Postemployment Benefits	-	203,000	10,000	193,000	-
Compensated Absences	171,859	202,586	171,859	202,586	30,387
Totals	<u>\$ 262,146,496</u>	<u>\$ 893,286</u>	<u>\$ 12,227,458</u>	<u>\$ 250,812,324</u>	<u>\$ 13,080,387</u>
Total Governmental Activities	<u>\$ 354,840,124</u>	<u>\$ 49,215,572</u>	<u>\$ 23,238,533</u>	<u>\$ 380,817,163</u>	<u>\$ 24,715,451</u>

* - Additions for the Forest Preserve District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$487,700 of current year accretion of interest.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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	\$ 5,725,000	\$ 13,050,000	\$ 18,775,000
Accrued Claims and Judgments	2,513,387	-	2,513,387
Compensated Absences	3,396,677	30,387	3,427,064
Long-Term Obligations, Due in More Than One Year			
Bonds/Debt Certificates Payable	109,110,000	229,101,155	338,211,155
Deferred Amount on Refunding	(2,373,884)	(2,180,254)	(4,554,138)
Unamortized Premium on Debt Issuances	2,877,531	10,445,837	13,323,368
Accrued Claims and Judgments	500,000	-	500,000
Other Postemployment Benefits	7,360,100	193,000	7,553,100
Compensated Absences	896,028	172,199	1,068,227
Total Debt	<u>\$ 130,004,839</u>	<u>\$ 250,812,324</u>	<u>\$ 380,817,163</u>

County's Accrued Claims and Judgments

The County's long-term liability relating to probable claims and judgments for general liability and workers' compensation at November 30, 2009, is \$3,013,387. The Liability Insurance Fund (an account of the General Fund) is responsible for the retirement of the County's claims and judgments.

County's and District's Other Postemployment Benefits

The County's long-term liability relating to other postemployment benefits (OPEB) at November 30, 2009, is \$7,360,100. The District's long-term liability relating to other postemployment benefits (OPEB) at June 30, 2009, is \$193,000. The General Fund is responsible for the retirement of the County's OPEB liabilities and the District's General Fund is responsible for the retirement of the District'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, 2009, of \$4,292,705 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 \$202,586 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2009 for a total county-wide liability of \$4,495,291.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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 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 have been 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 \$2,030,225. 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, 2009, 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
2010	\$ 1,875,000	\$ 155,225	\$ 2,030,225
2011	<u>1,970,000</u>	<u>54,175</u>	<u>2,024,175</u>
Total	<u>\$ 3,845,000</u>	<u>\$ 209,400</u>	<u>\$ 4,054,400</u>

County's General Obligation Series 2002

On August 14, 2002, the County issued \$7,000,000 in General Obligation Refunding Bonds Series 2002 to advance refund \$6,665,000 of outstanding JIF 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, 2009

8. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2009 are as follows:

General Obligation Refunding Bonds Series 2002

Year Ending November 30,	Principal	Interest	Total
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	745,000	79,306	824,306
2015-2016	<u>1,575,000</u>	<u>65,704</u>	<u>1,640,704</u>
Total	<u>\$ 5,010,000</u>	<u>\$ 727,418</u>	<u>\$ 5,737,418</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, 2009, \$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 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 have been 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, 2009

8. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2009 are as follows:

General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	2,325,000	1,110,488	3,435,488
2015-2019	13,570,000	3,552,937	17,122,937
2020-2021	6,475,000	344,269	6,819,269
Total	<u>\$ 26,755,000</u>	<u>\$ 10,335,061</u>	<u>\$ 37,090,061</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, 2009 are as follows:

Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
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	525,000	233,577	758,577
2015-2019	2,625,000	878,217	3,503,217
2020-2024	2,640,000	372,201	3,012,201
2025	530,000	10,865	540,865
Total	<u>\$ 8,420,000</u>	<u>\$ 2,619,480</u>	<u>\$ 11,039,480</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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, 2009 are as follows:

Debt Certificates - Series 2006

<u>Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	870,000	931,068	1,801,068
2015-2019	6,545,000	3,934,023	10,479,023
2020-2024	11,165,000	2,008,014	13,173,014
2025	<u>2,915,000</u>	<u>65,588</u>	<u>2,980,588</u>
Total	<u>\$ 23,795,000</u>	<u>\$ 10,951,719</u>	<u>\$ 34,746,719</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, 2009 are as follows:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

8. Long-Term Debt

General Obligation Bonds - Series 2007

Year Ending November 30,	Principal	Interest	Total
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>\$ 7,010,000</u>	<u>\$ 400,876</u>	<u>\$ 7,410,876</u>

County's General Obligation Bonds - Series 2009

On October 29, 2009, the County issued \$40,000,000 of Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009, consisting of \$23,600,000 of Series 2009A Bonds and \$16,400,000 of Series 2009B Bonds to finance various road and bridge capital improvements in the County. The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. This Build America Bond program provides for a Federal subsidy through a refundable tax credit to be paid to the County by the U.S. Department of the Treasury in an amount equal to 35 percent of the total interest payable to investors in the taxable bonds.

The interest on the 2009A Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2010 at rates ranging from 1.15% to 2.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2010, and ending on December 15, 2012 in amounts ranging from \$7,715,000 to \$7,995,000.

The interest on the 2009B Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2010 at rates ranging from 2.70% to 3.00%. The principal payments are due annually on December 15 of each year, commencing December 15, 2013, and ending on December 15, 2014 in amounts ranging from \$8,120,000 to \$8,280,000.

Principal and interest payments on both the Series 2009 Bonds are expected to be made by the Transit Sales Tax Debt Service Fund. The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2009 are as follows:

General Obligation Bonds - Series 2009

Year Ending November 30,	Series 2009A		Series 2009B		Total
	Principal	Interest	Principal	Interest	
2010	\$ -	\$ 230,377	\$ -	\$ 293,574	\$ 523,951
2011	7,715,000	322,611	-	467,640	8,505,251
2012	7,890,000	219,075	-	467,640	8,576,715
2013	7,995,000	79,950	-	467,640	8,542,590
2014	-	-	8,120,000	358,020	8,478,020
2015	<u>-</u>	<u>-</u>	<u>8,280,000</u>	<u>124,200</u>	<u>8,404,200</u>
Total	<u>\$ 23,600,000</u>	<u>\$ 852,013</u>	<u>\$ 16,400,000</u>	<u>\$ 2,178,714</u>	<u>\$ 43,030,727</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

8. Long-Term Debt

District's Bonds Payable

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

1999 General Obligation Bonds, the District's final principal payment is due December 30, 2009 interest is due semi-annually at 5.5%.

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 related to governmental activities are as follows:

Forest Preserve District General Obligation Bonds, Series 1999

Year Ending June 30,	Principal	Interest	Total
2010	\$ 5,320,000	\$ 146,300	\$ 5,466,300
Total	\$ 5,320,000	\$ 146,300	\$ 5,466,300

Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

Year Ending June 30,	Principal	Interest	Total
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	2,605,000	716,103	3,321,103
2015-2019	14,550,000	1,967,800	16,517,800
2020	2,335,000	46,700	2,381,700
Total	\$ 29,185,000	\$ 6,343,989	\$ 35,528,989

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

8. Long-Term Debt

Forest Preserve District General Obligation Refunding Bonds, Series 2004

Year Ending June 30,	Principal	Interest	Total
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	6,465,000	1,233,625	7,698,625
2015-2017	<u>21,440,000</u>	<u>1,642,000</u>	<u>23,082,000</u>
Total	<u>\$ 45,440,000</u>	<u>\$ 10,678,250</u>	<u>\$ 56,118,250</u>

Forest Preserve District General Obligation Bonds, Series 2005

Year Ending June 30,	Principal	Interest	Total
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	7,385,000	2,010,875	9,395,875
2015-2018	<u>36,525,000</u>	<u>3,830,375</u>	<u>40,355,375</u>
Total	<u>\$ 66,360,000</u>	<u>\$ 17,037,000</u>	<u>\$ 83,397,000</u>

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

Year Ending June 30,	Principal	Interest Accretion
2010	\$ -	\$ 510,670
2011	-	534,723
2012	-	559,909
2013	-	586,282
2014	-	613,898
2015-2019	-	3,531,477
2020-2024	14,395,000	2,939,120
2025-2026	<u>5,985,000</u>	<u>257,766</u>
Total	<u>\$ 20,380,000</u>	<u>\$ 9,533,845</u>
Accreted value at June 30, 2009	<u>\$ 10,846,155</u>	

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

8. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
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	2,500,000	3,924,000	6,424,000
2015-2019	18,700,000	17,017,312	35,717,312
2020-2024	31,475,000	10,855,625	42,330,625
2025-2027	26,425,000	2,011,875	28,436,875
Total	\$ 85,000,000	\$ 50,389,437	\$ 135,389,437

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, 2008	Additions	Retirements	Balance June 30, 2009	Principal Due Within One Year
General Obligation Bonds Payable					
Series 2008 - Taxable G.O. Bonds	\$ 8,000,000	\$ -	\$ -	\$ 8,000,000	\$ 270,000
Unamortized Discount on Bonds	(57,003)	-	(2,850)	(54,153)	-
Total Business-type Activities	\$ 7,942,997	\$ -	(\$ 2,850)	\$ 7,945,847	\$ 270,000

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
2010	\$ 270,000	\$ 410,009	\$ 680,009
2011	280,000	397,634	677,634
2012	290,000	384,809	674,809
2013	300,000	371,534	671,534
2014	315,000	357,696	672,696
2015-2019	1,815,000	1,553,182	3,368,182
2020-2024	2,335,000	1,037,629	3,372,629
2025-2028	2,395,000	294,422	2,689,422
Total	\$ 8,000,000	\$ 4,806,915	\$ 12,806,915

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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, 2009

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, 2009 and 2008 is as follows:

	<u>2009</u>	<u>2008</u>
Claims Payable, Beginning of Year	\$ 3,110,685	\$ 3,228,174
Claims Incurred	1,625,700	1,231,813
Claims Paid/Dismissed	(1,722,998)	(1,349,302)
Claims Payable, End of Year	<u>\$ 3,013,387</u>	<u>\$ 3,110,685</u>

The District is a member of the Park District Risk Management Agency (PDRMA) Property/Casualty Program, a joint risk management pool of park and forest preserve districts, and special recreation associations through which property, general liability, automobile liability, crime, boiler and machinery, public officials, employment practices liability and workers' compensation coverage is provided in excess of specified limits for the members, acting as a single insurable unit. Losses exceeding the per occurrence self-insured and reinsurance limit would be the responsibility of the District. The District is not aware of any additional amounts owed to PDRMA at June 30, 2009.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

10. Risk Management

As a member of PDRMA's Property/Casualty Program, the District is represented on the Property/Casualty Program Council and the Membership Assembly and is entitled to one vote on each. The relationship between the District and PDRMA is governed by a contract and by-laws that have been adopted by resolution of the District's governing body. The District is contractually obligated to make all annual and supplementary contributions to PDRMA, to report claims on a timely basis, cooperate with PDRMA, its claims administrator and attorneys in claims investigation and settlement, and to follow risk management procedures as outlined by PDRMA.

Members have a contractual obligation to fund any deficit of PDRMA attributable to a membership year during which they were a member. PDRMA is responsible for administering the self-insurance program and purchasing excess insurance according to the direction of the Property/Casualty Program Council. PDRMA also provides its members with risk management services, including the defense of and settlement of claims, and establishes reasonable and necessary loss reduction and prevention procedures to be followed by the members.

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 \$3,909,070. 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, 2009:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2010, these agreements total \$1,413,142.

Road Construction - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$22.7 million, which is expected to be expended over the next three 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, 2009, the County had recorded a receivable in excess of \$5.9 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 \$7,982,047 in fiscal year 2009 and expects to receive \$6,555,000 in fiscal year 2010.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

13. Individual Fund Disclosures

Fund Deficits

As of November 30, 2009, the following funds had deficit fund balances; Substance Abuse Screening Fund - \$224, Animal Control Fund - \$765,175, Recovery Act Programs Fund - \$38,366 and Kane County Department of Employment and Education Fund - \$194,259. 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 2009, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

Fund/Department	Expenditures/Expenses	
	Budgeted	Actual
General Fund		
General Account		
Judicial Center	\$ 1,272,338	\$ 1,330,351
St. Charles North	213,543	234,860
Sheriff Facility	186,165	195,555
Internal Services	1,257,047	1,259,610
Circuit Clerk - Intake	6,469	7,499
Circuit Clerk - Records	39,400	41,654
Insurance Liability	1,046,048	1,063,432
Adult Corrections	13,433,980	13,487,095
Corrections, Board and Care	-	322,296
Court Services Administration	554,386	562,615
Treatment Alternative Court	118,086	118,358
Juvenile Custody	949,854	1,152,586
Insurance Liability Account	3,367,434	3,402,186
Special Revenue Funds		
Children's Waiting Room Fund	87,500	93,381
Circuit Clerk Administrative Services Fund	131,306	150,294
SAO Domestic Violence Fund	386,299	408,598
Auto Theft Task Force Fund	86,681	87,659
Child Advocacy Center Fund	822,702	825,634
Veterans Commission Fund	364,293	367,190
Community Development Block Grant Fund	1,345,772	1,558,013
Forest Preserve District's IMRF Fund	285,000	285,798
Capital Projects Fund		
Mill Creek Special Service Area Fund	926,869	933,724

Restricted Net Assets

The Enterprise Surcharge Fund has restricted net assets of \$8,558,526. 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/capital purposes. Governmental restricted net assets include \$9,097,680 restricted for debt service principal and interest payments, \$42,483,224 restricted for future capital projects, \$1,427,879 restricted by the District's Fox River Trust agreement and \$3,012,946 restricted as nonexpendable permanent fund principal.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

13. Individual Fund Disclosures

Interfund Assets/Liabilities

As of November 30, 2009, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds:		
General Fund	\$ 523,397	\$ -
Nonmajor Governmental Funds	747,664	1,271,061
Total Interfund Balances	\$ 1,271,061	\$ 1,271,061

The interfund balances are as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$480,520 and the Capital Project Fund, a nonmajor governmental fund, \$747,664 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next seven years through the use of registration and tag fees.
- The Public Safety Sales Tax Fund and the Recovery Act Programs Fund (both nonmajor governmental funds), owed the General Fund \$10,017 and \$34,860, respectively to cover temporary cash positions at year end. These interfund balances are expected to be repaid early in fiscal year 2010.

Transfers

The following transfers were made during the fiscal year:

	Transfer from Other Funds	Transfer to Other Funds
Major Governmental Funds:		
General Fund	\$ 1,250,841	\$ 900,399
Forest Preserve District's Land Acquisition Fund	6,529,341	-
Nonmajor Governmental Funds	16,271,560	22,833,654
Major Enterprise Fund:		
Enterprise Surcharge Fund	79,000	396,689
Total Transfers	\$ 24,130,742	\$ 24,130,742

The Forest Preserve District's Construction and Development Fund made a non-routine transfer of \$6,250,000 to the District's Land Acquisition Fund to finance the purchase of the Fox Valley Ice Arena. The remaining transfers represent routine budgeted items. Generally, transfers occur to meet the operating purposes of another fund. Notable transfers include: the Riverboat Fund, a nonmajor governmental fund transferred \$3,182,974 to various other governmental funds to provide resources for the operations of those funds; the Transit Sales Tax Contingency Fund, a nonmajor governmental fund transferred \$1,295,331 and \$7,081,143 of sales tax collections to the Public Safety Sales Tax Fund and the Transportation Sales Tax Fund (both nonmajor governmental funds), respectively, to provide resources for capital and operating purposes.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2009

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 \$908,652 for the year ended June 30, 2009. 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>
2010	14.5%	\$ 190,000
2011	14.5%	190,000
2012	14.5%	190,000

Rental revenues of \$386,794 were received during the year ended June 30, 2009. 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 Event

Subsequent to the County's year end, the County purchased the building that houses the operations of the County Circuit Clerk's office for \$6,328,300.

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KANE COUNTY, ILLINOIS

November 30, 2009

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, 2009

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)
12/31/2008	\$ 89,229,833	\$ 105,086,267	\$ 15,856,434	84.91%	\$ 46,489,562	34.11%
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%)

Sheriff's Law Enforcement Personnel (SLEP) November 30, 2009

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)
12/31/2008	\$ 32,119,850	\$ 53,912,264	\$ 21,792,414	59.58%	\$ 15,359,442	141.88%
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%

Forest Preserve District Employees June 30, 2009

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)
12/31/2008	\$ 4,692,960	\$ 5,664,304	\$ 971,344	82.85%	\$ 2,867,741	33.87%
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%

KANE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Funding Progress
Other Postemployment Benefits

County - Retiree Healthcare Plan
November 30, 2009

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.

Forest Preserve District - Retiree Healthcare Plan June 30, 2009

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)
6/30/2009	\$ -	\$ 1,298,000	\$ 1,298,000	0.00%	\$ 3,058,000	42.45%

The District adopted the provisions of GASB Statement No. 45 in 2009.
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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property Tax	\$ 32,882,167	\$ 32,882,167	\$ 32,910,544	\$ 28,377
Other Taxes	21,980,000	19,222,714	18,332,050	(890,664)
Licenses and Permits	931,725	407,525	524,268	116,743
Grants	290,836	1,263,527	1,208,228	(55,299)
Charges for Services	14,536,223	14,597,531	14,947,972	350,441
Fines	2,743,893	2,736,393	4,837,187	2,100,794
Reimbursements	3,816,304	4,043,489	4,330,207	286,718
Interest	1,384,800	675,566	512,551	(163,015)
Miscellaneous	16,250	270,250	421,587	151,337
Total Revenues	<u>78,582,198</u>	<u>76,099,162</u>	<u>78,024,594</u>	<u>1,925,432</u>
Expenditures				
General Government				
County Board/Liquor	1,600,964	1,438,364	1,146,676	291,688
Finance Administration	837,589	791,522	643,452	148,070
Information Technologies	4,048,193	3,825,542	3,769,559	55,983
Building Management:				
Government Center	2,128,164	2,012,889	1,983,060	29,829
Judicial Center	1,286,053	1,272,338	1,330,351	(58,013)
Juvenile Justice Center	241,621	228,419	218,529	9,890
St. Charles North	226,535	213,543	234,860	(21,317)
Aurora Health Department	132,314	124,562	123,501	1,061
Old Courthouse	595,745	564,753	489,577	75,176
Sheriff Facility	197,000	186,165	195,555	(9,390)
Human Resources	461,750	436,354	370,178	66,176
County Auditor	206,519	195,830	195,748	82
Internal Services	1,257,047	1,257,047	1,259,610	(2,563)
Communication/Technology	480,344	616,298	409,271	207,027
Operational Support	303,500	407,390	223,078	184,312
Other - Contingency	2,239,746	1,073,228	-	1,073,228
Insurance Liability	1,825,119	2,321,386	2,338,754	(17,368)
Total General Government	<u>18,068,203</u>	<u>16,965,630</u>	<u>14,931,759</u>	<u>2,033,871</u>
Public Service and Records				
Treasurer/Collector	607,087	575,004	574,951	53
Supervisor of Assessments	1,210,231	1,138,668	1,048,194	90,474
Board of Review	127,051	125,063	124,238	825
County Clerk	806,314	859,938	859,865	73
Election Expense	1,249,137	1,148,266	1,148,214	52
Alternate Language Coordination	57,597	59,685	59,684	1
Recorder of Deeds	940,386	888,665	863,018	25,647
Regional Office of Education	321,060	305,010	302,182	2,828
Aurora Election Expense	648,543	648,543	590,462	58,081
Total Public Service and Records	<u>5,967,406</u>	<u>5,748,842</u>	<u>5,570,808</u>	<u>178,034</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, 2009

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Judicial				
Judiciary and Courts	\$ 2,079,602	\$ 2,114,465	\$ 2,104,745	\$ 9,720
Circuit Clerk - Administration	4,396,263	4,161,847	4,154,426	7,421
Circuit Clerk - Intake	6,668	6,469	7,499	(1,030)
Circuit Clerk - Records	39,760	39,400	41,654	(2,254)
Circuit Clerk - Family	5,039	4,362	3,705	657
Circuit Clerk - Civil	7,730	7,106	6,506	600
Circuit Clerk - Criminal	23,668	23,487	21,169	2,318
Circuit Clerk - Appeals	1,749	1,653	1,522	131
Circuit Clerk - Process Development	1,050	992	358	634
Circuit Clerk - Accounting	14,395	11,153	1,363	9,790
Circuit Clerk - Chief Deputy	3,700	296	220	76
Circuit Clerk - Human Resources	9,185	6,315	4,578	1,737
Circuit Clerk - Customer Service	3,510	1,437	490	947
States Attorney	4,480,577	4,327,848	4,327,847	1
Public Defender	2,609,168	2,617,368	2,617,367	1
Insurance Liability	830,048	1,046,048	1,063,432	(17,384)
Total Judicial	<u>14,512,112</u>	<u>14,370,246</u>	<u>14,356,881</u>	<u>13,365</u>
Public Safety				
Sheriff	10,507,253	10,763,064	10,670,850	92,214
Adult Corrections	13,894,623	13,433,980	13,487,095	(53,115)
Corrections, Board and Care	-	-	322,296	(322,296)
Merit Commission	103,484	97,792	71,170	26,622
Kane Comm	1,286,140	1,266,377	1,155,315	111,062
Court Services Administration	569,454	554,386	562,615	(8,229)
Adult Court Services	2,196,005	2,199,934	2,161,201	38,733
Treatment Alternative Court	124,959	118,086	118,358	(272)
Electronic Monitoring	386,502	361,946	323,846	38,100
Juvenile Court Services	1,569,263	1,473,632	1,424,888	48,744
Juvenile Custody	1,005,386	949,854	1,152,586	(202,732)
Juvenile Justice Center	3,129,198	2,965,244	2,891,880	73,364
Kids Education Program	67,664	67,767	64,603	3,164
Diagnostic Center	477,923	452,934	452,565	369
County Coroner	819,249	774,190	739,149	35,041
Emergency Services	201,538	396,442	199,707	196,735
Total Public Safety	<u>36,338,641</u>	<u>35,875,628</u>	<u>35,798,124</u>	<u>77,504</u>
Development, Housing and Economic Development				
County Development	1,570,177	1,483,816	1,351,199	132,617
Administrative Adjudication Program	10,244	9,444	3,600	5,844
Water Resources	919,313	893,023	887,199	5,824
Total Development, Housing and Economic Development	<u>2,499,734</u>	<u>2,386,283</u>	<u>2,241,998</u>	<u>144,285</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, 2009

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt Service - Principal	\$ 840,000	\$ 840,000	\$ 840,000	\$ -
Debt Service - Interest and Fees	1,381,720	1,381,720	1,381,269	451
Total Expenditures	79,607,816	77,568,349	75,120,839	2,447,510
Excess (Deficiency) of Revenue Over Expenditures	(1,025,618)	(1,469,187)	2,903,755	4,372,942
Other Financing Sources (Uses)				
Transfers In	1,260,063	1,287,925	1,250,841	(37,084)
Transfers Out	(885,392)	(900,400)	(900,399)	1
Total Other Financing Sources (Uses)	374,671	387,525	350,442	(37,083)
Net Change in Fund Balance	(\$ 650,947)	(\$ 1,081,662)	3,254,197	\$ 4,335,859
Fund Balance, Beginning of Year			41,474,562	
Fund Balance, End of Year			\$ 44,728,759	

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, 2009

OTHER SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

November 30, 2009

MAJOR GOVERNMENTAL FUNDS

General Fund

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

Insurance Liability Account - To account for revenues derived from a separate property tax levy which are subsequently used to cover premium and claim costs associated with general liability, workers, compensation and unemployment compensation.

Debt Service Fund

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

Capital Projects Funds

Transit Sales Tax Bond Construction Fund - To account for the proceeds of the Taxable General Obligation Alternate Bonds (Regional Transportation Authority Sales Tax Alternate Revenue Source), Series 2009, consisting of \$23,600,000 of Series 2009A Bonds and \$16,400,000 of Series 2009B Bonds. The bond proceeds are to be used to finance various road and bridge related capital improvements in the County.

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, 2009

	General Account	Insurance Account	Total
Assets			
Cash and Investments	\$ 39,850,954	\$ 3,106,721	\$ 42,957,675
Interest Receivable	58,028	4,568	62,596
Intergovernmental Receivable	5,831,520	-	5,831,520
Other Receivables	1,059,064	-	1,059,064
Due from Other Funds	523,397	-	523,397
Prepaid Items	1,322,634	30,000	1,352,634
Deposits	32,144	-	32,144
	<u>\$ 48,677,741</u>	<u>\$ 3,141,289</u>	<u>\$ 51,819,030</u>
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 2,170,908	\$ 123,395	\$ 2,294,303
Accrued Payroll	1,993,611	35,894	2,029,505
Deferred Revenue	2,766,463	-	2,766,463
	<u>6,930,982</u>	<u>159,289</u>	<u>7,090,271</u>
 Fund Balances			
Reserved for Prepaid Items	1,322,634	30,000	1,352,634
Long-Term Interfund Loans	478,520	-	478,520
Unreserved	39,945,605	2,952,000	42,897,605
	<u>41,746,759</u>	<u>2,982,000</u>	<u>44,728,759</u>
 Total Fund Balances	<u>41,746,759</u>	<u>2,982,000</u>	<u>44,728,759</u>
 Total Liabilities and Fund Balances	<u>\$ 48,677,741</u>	<u>\$ 3,141,289</u>	<u>\$ 51,819,030</u>

KANE COUNTY, ILLINOIS

General Fund Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account For the Year Ended November 30, 2009

	General Account	Insurance Account	Total
Revenues			
Property Tax	\$ 30,477,318	\$ 2,433,226	\$ 32,910,544
Other Taxes	18,332,050	-	18,332,050
Licenses and Permits	524,268	-	524,268
Grants	1,208,228	-	1,208,228
Charges for Services	14,946,774	1,198	14,947,972
Fines	4,837,187	-	4,837,187
Reimbursements	3,964,555	365,652	4,330,207
Interest	477,495	35,056	512,551
Miscellaneous	166,625	254,962	421,587
Total Revenues	74,934,500	3,090,094	78,024,594
Expenditures			
Current:			
General Government	11,903,242	2,338,754	14,241,996
Public Service and Records	5,570,808	-	5,570,808
Judicial	13,287,940	1,063,432	14,351,372
Public Safety	35,633,586	-	35,633,586
Development, Housing and Economic Development	2,241,647	-	2,241,647
Debt Service:			
Principal	840,000	-	840,000
Interest and Fees	1,381,269	-	1,381,269
Capital Outlay	860,161	-	860,161
Total Expenditures	71,718,653	3,402,186	75,120,839
Excess (Deficiency) of Revenues Over Expenditures	3,215,847	(312,092)	2,903,755
Other Financing Sources (Uses)			
Transfers In	1,247,252	3,589	1,250,841
Transfers Out	(900,399)	-	(900,399)
Total Other Financing Sources (Uses)	346,853	3,589	350,442
Net Change in Fund Balances	3,562,700	(308,503)	3,254,197
Fund Balances, Beginning of Year	38,184,059	3,290,503	41,474,562
Fund Balances, End of Year	\$ 41,746,759	\$ 2,982,000	\$ 44,728,759

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 30,437,000	\$ 30,477,318	\$ 40,318
Other Taxes			
Sales Tax	12,458,548	12,141,294	(317,254)
Income Tax	3,984,166	3,508,514	(475,652)
Local Use Tax	680,000	614,161	(65,839)
Inheritance Tax	350,000	587,117	237,117
Personal Property Replacement Tax	1,750,000	1,480,964	(269,036)
Total Other Taxes	<u>19,222,714</u>	<u>18,332,050</u>	<u>(890,664)</u>
Licenses and Permits			
Liquor Licenses	76,625	87,900	11,275
Gathering Permit	2,600	2,950	350
Marriage Licenses	57,500	68,197	10,697
Building and Inspection Permits	260,000	346,696	86,696
Residential Grading Plan Permits	7,000	9,250	2,250
Stormwater Permits	3,800	6,675	2,875
Publication Permits	-	2,600	2,600
Total Licenses and Permits	<u>407,525</u>	<u>524,268</u>	<u>116,743</u>
Grants			
Miscellaneous Grants	-	2,836	2,836
HAVA Grant	66,500	99,180	32,680
State Alien Assistance Grant	511,625	511,625	-
Department of Justice - COPS Grant	164,538	164,538	-
Miscellaneous Grants - Sheriff	8,525	222,819	214,294
Juvenile Accountability Grant	23,514	20,862	(2,652)
Treatment Alternative Court Grant	111,793	109,141	(2,652)
Court Services Miscellaneous Grant	58,000	-	(58,000)
IL Terrorism Task Force Grant	142,989	25,122	(117,867)
IL Disaster Assistance Grant	5,000	5,000	-
IDPH Get Lead Out Grant	61,190	-	(61,190)
HUD Grant	109,853	47,105	(62,748)
Total Grants	<u>1,263,527</u>	<u>1,208,228</u>	<u>(55,299)</u>
Charges for Services			
Off Track Wagering Fees	140,000	183,946	43,946
COBRA Administration Fees	2,000	2,740	740
Indemnity Fees	-	106,200	106,200
Miscellaneous Fees	-	323	323
Computer Services Fees	18,960	31,244	12,284
Treasurer/Collector Fees	-	87,850	87,850
Mapping Royalties Fees	20,000	53,378	33,378
Assessor Fees	39,000	23,657	(15,343)
Notary Fees	18,000	13,607	(4,393)
Business Fees	4,500	3,905	(595)
Passport Fees	85,000	44,157	(40,843)
Certified Copy Fees	390,000	389,882	(118)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Tax Redemption Fees	\$ 200,000	\$ 257,652	\$ 57,652
Voter Registration Fees	67,500	179,096	111,596
Tax Extension Fees	52,000	65,178	13,178
Miscellaneous Fees - County Clerk	28,000	24,911	(3,089)
Financing Statement Fees	10,000	7,935	(2,065)
Recording Fees	1,678,000	1,351,572	(326,428)
Certified Record Copy Fees	137,000	92,064	(44,936)
Revenue Tax Stamp Fees	1,208,000	688,832	(519,168)
Surcharge Fees	57,255	41,502	(15,753)
General Circuit Division Fees	6,300,000	6,609,093	309,093
10% Bond Fees	750,000	670,808	(79,192)
Mailing Fees	5,500	36,052	30,552
County Court System Fees	225,000	253,723	28,723
Miscellaneous Fees - Circuit Clerk	5,000	-	(5,000)
State's Attorney Prosecution Fees	298,985	337,483	38,498
Default Fees	5,000	63,353	58,353
Miscellaneous Fees - State's Attorney	5,000	3,008	(1,992)
Public Defender Fees	80,000	58,653	(21,347)
Detail Fees	141,275	146,385	5,110
Net Civil Processing Fees	368,000	321,594	(46,406)
Chancery Foreclosure Fees	755,000	1,010,763	255,763
Body Writ Fees	35,000	50,929	15,929
Accident Copy Fees	8,500	5,530	(2,970)
Weekend Prisoner Fees	30,000	29,179	(821)
Burglar Alarm Fees	2,000	990	(1,010)
Inmate Telephone Fees - Adult	230,000	218,291	(11,709)
Fingerprinting Fees	2,000	2,055	55
Bond Fees	200,000	124,771	(75,229)
Vehicle Maintenance-Court Supervision Fees	7,200	-	(7,200)
Miscellaneous Fees - Sheriff	8,000	2,967	(5,033)
Radio Communication Fees	140,000	303,470	163,470
KIDS Program Fees	50,496	88,087	37,591
Electronic Monitoring Fees	90,000	110,351	20,351
JCS Custody Parental Support Fees	32,000	38,965	6,965
Inmate Phone Fees - Juvenile	6,082	1,687	(4,395)
Mental Health Court Fees	35,000	40,047	5,047
Interstate Compact Fees	-	2,129	2,129
Domestic Violence GPS Fees	-	154	154
County Coroner Fees	20,000	18,793	(1,207)
Body Bag Fees	2,000	1,530	(470)
Cable Franchise Fees	500,000	558,990	58,990
Zoning Fees	55,000	144,759	89,759
Subdivision Approval Fees	5,000	-	(5,000)
Development/Planning Service Fees	500	354	(146)
Adjudication Hearing Fees	3,600	2,200	(1,400)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Water Resource Cost Share Fees	\$ 40,000	\$ 40,000	\$ -
Total Charges for Services	<u>14,596,353</u>	<u>14,946,774</u>	<u>350,421</u>
Fines			
Back Taxes- Interest and Penalty	1,100,000	2,545,721	1,445,721
DUI Fines	30,000	38,739	8,739
State's Attorney Fines	288,950	397,035	108,085
Bond Forfeiture Fines	717,605	1,271,623	554,018
Second Chance Fines	300,538	320,700	20,162
Traffic Violation Fines	225,000	158,003	(66,997)
Execution Fines	1,800	-	(1,800)
Eviction Fines	70,000	101,566	31,566
Adjudication Fines	2,500	3,800	1,300
Total Fines	<u>2,736,393</u>	<u>4,837,187</u>	<u>2,100,794</u>
Reimbursements			
Miscellaneous Reimbursements	-	53,742	53,742
Supervisor of Assessor Salary	54,075	31,544	(22,531)
Miscellaneous	66,855	-	(66,855)
State's Attorney Salary	149,641	163,787	14,146
State's Attorney Restitution	53,100	53,175	75
Public Defender Salary	100,000	61,329	(38,671)
Prisoner Transfer	9,500	10,211	711
Tuition	-	25,350	25,350
Board and Care Reimbursements	-	47,340	47,340
Miscellaneous Reimbursements - Sheriff	11,185	162,663	151,478
Cell 911 Surcharge Reimbursement	275,000	449,783	174,783
VoIP Surcharge Reimbursement	150	-	(150)
Miscellaneous Reimbursement	-	120	120
Probation Salary	2,355,151	2,330,572	(24,579)
Youth Home	478,554	439,811	(38,743)
Medicaid	40,000	-	(40,000)
Juvenile Placement Support	10,000	18,535	8,535
Miscellaneous Reimbursements - Court Services	6,278	37,069	30,791
Emergency Management	68,000	79,524	11,524
Total Reimbursements	<u>3,677,489</u>	<u>3,964,555</u>	<u>287,066</u>
Interest	<u>615,566</u>	<u>477,495</u>	<u>(138,071)</u>
Miscellaneous			
Rental Income	-	56,780	56,780
Auction Sales	-	6,961	6,961
Miscellaneous Other	-	14,191	14,191
Miscellaneous - Information Technologies	-	13,770	13,770
State's Attorney Refunds	500	1,964	1,464
Sheriff Auction Sales	2,500	34,529	32,029
General Donations	13,250	38,430	25,180
Total Miscellaneous	<u>16,250</u>	<u>166,625</u>	<u>150,375</u>
Total Revenues	<u>\$ 72,972,817</u>	<u>\$ 74,934,500</u>	<u>\$ 1,961,683</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures			
County Board/Liquor			
Personnel Services			
Salaries and Wages	\$ 849,080	\$ 849,391	(\$ 311)
Employee Per Diem	-	150	(150)
Total Personnel Services	<u>849,080</u>	<u>849,541</u>	<u>(461)</u>
Benefits			
Healthcare Contribution	219,760	189,957	29,803
Dental Contribution	8,924	8,015	909
Total Benefits	<u>228,684</u>	<u>197,972</u>	<u>30,712</u>
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	220,000	42,072	177,928
Repairs and Maintenance - Computers	800	-	800
Repairs and Maintenance - Copiers	5,000	4,279	721
Repairs and Maintenance - Office Equipment	700	517	183
General Printing	1,000	134	866
Conferences and Meetings	12,500	2,888	9,612
Employee Training	400	-	400
Employee Mileage Expenditures	15,000	10,097	4,903
General Association Dues	13,500	12,911	589
Miscellaneous Contractual Expenditures	5,000	2,809	2,191
Total Contractual Services	<u>276,400</u>	<u>75,707</u>	<u>200,693</u>
Commodities			
Office Supplies	3,000	1,587	1,413
Operating Supplies	3,000	3,401	(401)
Computer Related Supplies	800	36	764
Books and Subscriptions	900	1,039	(139)
Liquor Commission Supplies	1,500	-	1,500
Total Commodities	<u>9,200</u>	<u>6,063</u>	<u>3,137</u>
Capital Outlay			
Computers	-	1,179	(1,179)
Buildings	75,000	16,214	58,786
Total Capital Outlay	<u>75,000</u>	<u>17,393</u>	<u>57,607</u>
Total County Board/Liquor	<u>1,438,364</u>	<u>1,146,676</u>	<u>291,688</u>
Finance Administration			
Personnel Services			
Salaries and Wages	539,835	441,505	98,330
Benefits			
Healthcare Contribution	63,831	55,098	8,733
Dental Contribution	2,630	1,830	800
Total Benefits	<u>66,461</u>	<u>56,928</u>	<u>9,533</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Project Administration Services	\$ 500	\$ 8,917	(\$ 8,417)
Certified Audit Contract	115,000	107,290	7,710
Contractual/Consulting Services	10,000	-	10,000
Repairs and Maintenance - Computers	5,000	5,120	(120)
Repairs and Maintenance - Copiers	3,500	-	3,500
General Printing	3,500	4,595	(1,095)
Legal Printing	4,240	306	3,934
Conferences and Meetings	6,284	720	5,564
Employee Training	2,500	-	2,500
Employee Mileage Expenditures	689	330	359
General Association Dues	2,000	2,394	(394)
Total Contractual Services	<u>153,213</u>	<u>129,672</u>	<u>23,541</u>
Commodities			
Office Supplies	3,463	2,120	1,343
Computer Related Supplies	8,400	3,042	5,358
Books and Subscriptions	2,000	-	2,000
Computer Software - Non-Capital	3,000	5,035	(2,035)
Computer Hardware - Non-Capital	3,000	-	3,000
Court Reporting Supplies	3,150	-	3,150
Storeroom Supplies	9,000	5,128	3,872
Telephone	-	22	(22)
Total Commodities	<u>32,013</u>	<u>15,347</u>	<u>16,666</u>
Total Finance Administration	<u>791,522</u>	<u>643,452</u>	<u>148,070</u>
Information Technologies			
Personnel Services			
Salaries and Wages	2,032,255	2,021,911	10,344
Overtime Salaries	160	-	160
Total Personnel Services	<u>2,032,415</u>	<u>2,021,911</u>	<u>10,504</u>
Benefits			
Healthcare Contribution	296,763	296,050	713
Dental Contribution	12,480	12,172	308
Total Benefits	<u>309,243</u>	<u>308,222</u>	<u>1,021</u>
Contractual Services			
Contractual/Consulting Services	105,933	116,440	(10,507)
Software Licensing Cost	473,990	445,836	28,154
Repairs and Maintenance - Computers	95,560	62,993	32,567
Repairs and Maintenance - Copiers	35,720	42,996	(7,276)
Repairs and Maintenance - Communications Equip.	42,622	81,553	(38,931)
Repairs and Maintenance - Vehicles	3,500	1,989	1,511
Repairs and Maintenance - Office Equipment	5,500	618	4,882
Advertising	-	284	(284)
Conferences and Meetings	12,000	6,788	5,212
Employee Training	50,000	50,074	(74)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 8,000	\$ 2,548	\$ 5,452
General Association Dues	2,600	1,687	913
Total Contractual Services	835,425	813,806	21,619
Commodities			
Office Supplies	8,000	6,442	1,558
Computer Related Supplies	26,000	27,999	(1,999)
Books and Subscriptions	3,200	59	3,141
Computer Software - Non-Capital	8,500	10,775	(2,275)
Computer Hardware - Non-Capital	16,000	14,973	1,027
Printing Supplies	27,500	22,778	4,722
Microfilm Supplies	7,994	17,221	(9,227)
Fuel- Vehicles	6,000	1,147	4,853
Total Commodities	103,194	101,394	1,800
Capital Outlay			
Computers	286,000	301,667	(15,667)
Computer Software - Capital	-	5,714	(5,714)
Computer Software License Cost	-	17,997	(17,997)
Printers	20,000	10,116	9,884
Communications Equipment	239,265	177,752	61,513
Office Furniture	-	6,182	(6,182)
Copiers	-	4,798	(4,798)
Total Capital Outlay	545,265	524,226	21,039
Total Information Technologies	3,825,542	3,769,559	55,983
Building Management - Government Center			
Personnel Services			
Salaries and Wages	532,804	495,453	37,351
Overtime Salaries	324	2,320	(1,996)
Total Personnel Services	533,128	497,773	35,355
Benefits			
Healthcare Contribution	109,075	109,276	(201)
Dental Contribution	4,608	4,596	12
Total Benefits	113,683	113,872	(189)
Contractual Services			
Disposal and Water Softener Services	1,500	2,034	(534)
Janitorial Services	54,400	58,105	(3,705)
Repairs and Maintenance - Roads	22,889	32,075	(9,186)
Repairs and Maintenance - Buildings	50,024	59,467	(9,443)
Repairs and Maintenance - Grounds	12,000	21,050	(9,050)
Repairs and Maintenance - Equipment	12,000	12,022	(22)
Repairs and Maintenance - Vehicles	5,000	4,899	101
General Printing	60,080	63,933	(3,853)
Employee Training	-	71	(71)
Employee Mileage Expenditures	1,500	-	1,500
Total Contractual Services	219,393	253,656	(34,263)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Operating Supplies	\$ 5,000	\$ 10,891	(\$ 5,891)
Utilities - Sewer	-	437	(437)
Utilities - Water	-	656	(656)
Printing Supplies	82,000	88,138	(6,138)
Cleaning Supplies	8,000	8,795	(795)
Uniform Supplies	1,000	904	96
Utilities - Natural Gas	440,685	400,259	40,426
Utilities - Electric	608,000	604,773	3,227
Fuel - Vehicles	2,000	2,906	(906)
Total Commodities	1,146,685	1,117,759	28,926
Total Building Management - Government Center	2,012,889	1,983,060	29,829
Building Management - Judicial Center			
Personnel Services			
Salaries and Wages	472,316	442,047	30,269
Overtime Salaries	5,053	7,043	(1,990)
Total Personnel Services	477,369	449,090	28,279
Benefits			
Healthcare Contribution	109,011	114,249	(5,238)
Dental Contribution	5,400	4,698	702
Total Benefits	114,411	118,947	(4,536)
Contractual Services			
Disposal and Water Softener Services	1,100	1,083	17
Janitorial Services	126,380	149,545	(23,165)
Repairs and Maintenance - Roads	9,281	32,749	(23,468)
Repairs and Maintenance - Buildings	41,158	44,814	(3,656)
Repairs and Maintenance - Grounds	8,150	21,184	(13,034)
Repairs and Maintenance - Copiers	10	7	3
Repairs and Maintenance - Equipment	12,318	12,701	(383)
Grease Trap - Septic Services	-	3,380	(3,380)
Conferences and Meetings	-	330	(330)
Employee Mileage Expenditures	-	413	(413)
Total Contractual Services	198,397	266,206	(67,809)
Commodities			
Operating Supplies	8,100	8,247	(147)
Utilities - Sewer	-	5,095	(5,095)
Cleaning Supplies	6,000	12,409	(6,409)
Uniform Supplies	600	523	77
Utilities - Natural Gas	117,321	107,284	10,037
Utilities - Electric	349,140	361,366	(12,226)
Fuel - Vehicles	1,000	1,184	(184)
Total Commodities	482,161	496,108	(13,947)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Building Management - Judicial Center	\$ 1,272,338	\$ 1,330,351	(\$ 58,013)
Building Management - Juvenile Justice Center			
Personnel Services			
Salaries and Wages	90,580	80,705	9,875
Overtime Salaries	1,508	41	1,467
Total Personnel Services	92,088	80,746	11,342
Benefits			
Healthcare Contribution	23,584	19,899	3,685
Dental Contribution	864	714	150
Total Benefits	24,448	20,613	3,835
Contractual Services			
Disposal and Water Softener Services	300	1,108	(808)
Janitorial Services	30,145	38,231	(8,086)
Repairs and Maintenance - Roads	18,373	17,930	443
Repairs and Maintenance - Buildings	13,800	19,920	(6,120)
Repairs and Maintenance - Grounds	10,500	9,141	1,359
Repairs and Maintenance - Equipment	10,000	9,453	547
Grease Trap - Septic Services	15,245	8,700	6,545
Employee Mileage Expenditures	250	-	250
Total Contractual Services	98,613	104,483	(5,870)
Commodities			
Operating Supplies	6,200	2,759	3,441
Cleaning Supplies	6,110	7,043	(933)
Uniform Supplies	400	103	297
Fuel- Vehicles	560	-	560
Total Commodities	13,270	9,905	3,365
Capital Outlay			
Machinery and Equipment	-	2,782	(2,782)
Total Building Management - Juvenile Justice Center	228,419	218,529	9,890
Building Management - St. Charles North			
Contractual Services			
Disposal and Water Softener Services	15,955	9,984	5,971
Janitorial Services	27,200	31,637	(4,437)
Repairs and Maintenance - Roads	1,000	18,493	(17,493)
Repairs and Maintenance - Buildings	16,232	19,897	(3,665)
Repairs and Maintenance - Grounds	3,850	4,215	(365)
Repairs and Maintenance - Equipment	3,000	2,723	277
Total Contractual Services	67,237	86,949	(19,712)
Commodities			
Operating Supplies	7,000	6,976	24
Utilities - Sewer	-	2,867	(2,867)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Utilities - Water	\$ -	\$ 1,399	(\$ 1,399)
Cleaning Supplies	7,300	5,046	2,254
Utilities - Natural Gas	44,882	43,294	1,588
Utilities - Electric	87,124	88,329	(1,205)
Total Commodities	<u>146,306</u>	<u>147,911</u>	<u>(1,605)</u>
Total Building Management - St. Charles North	<u>213,543</u>	<u>234,860</u>	<u>(21,317)</u>
 Building Management - Aurora Health Department			
Contractual Services			
Disposal and Water Softener Services	2,150	1,223	927
Janitorial Services	18,750	29,228	(10,478)
Repairs and Maintenance - Roads	9,000	9,592	(592)
Repairs and Maintenance - Buildings	21,000	17,419	3,581
Repairs and Maintenance - Grounds	7,000	5,981	1,019
Repairs and Maintenance - Equipment	14,000	12,489	1,511
Total Contractual Services	<u>71,900</u>	<u>75,932</u>	<u>(4,032)</u>
Commodities			
Operating Supplies	6,000	3,934	2,066
Utilities - Sewer	2,000	1,170	830
Utilities - Water	2,000	1,757	243
Cleaning Supplies	2,500	42	2,458
Utilities - Natural Gas	5,890	6,606	(716)
Utilities - Electric	34,272	34,060	212
Total Commodities	<u>52,662</u>	<u>47,569</u>	<u>5,093</u>
Total Building Management - Aurora Health Department	<u>124,562</u>	<u>123,501</u>	<u>1,061</u>
 Building Management - Old Courthouse			
Contractual Services			
Disposal and Water Softener Services	2,000	2,177	(177)
Janitorial Services	49,000	64,468	(15,468)
Repairs and Maintenance - Roads	17,126	19,605	(2,479)
Repairs and Maintenance - Buildings	36,447	40,986	(4,539)
Repairs and Maintenance - Grounds	5,680	6,086	(406)
Repairs and Maintenance - Equipment	6,000	6,002	(2)
Total Contractual Services	<u>116,253</u>	<u>139,324</u>	<u>(23,071)</u>
Commodities			
Operating Supplies	6,120	6,352	(232)
Utilities - Sewer	-	139	(139)
Utilities - Water	-	675	(675)
Cleaning Supplies	5,670	4,422	1,248
Utilities - Natural Gas	184,259	148,320	35,939
Utilities - Electric	252,451	190,345	62,106
Total Commodities	<u>448,500</u>	<u>350,253</u>	<u>98,247</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Building Management - Old Courthouse	\$ 564,753	\$ 489,577	\$ 75,176
Building Management - Sheriff Facility			
Contractual Services			
Repairs and Maintenance - Buildings	186,165	193,186	(7,021)
Repairs and Maintenance - Grounds	-	1,758	(1,758)
Total Contractual Services	186,165	194,944	(8,779)
Commodities			
Utilities - Electric	-	611	(611)
Total Building Management - Sheriff Facility	186,165	195,555	(9,390)
Human Resources			
Personnel Services			
Salaries and Wages	289,604	265,774	23,830
Benefits			
Healthcare Contribution	53,064	56,146	(3,082)
Dental Contribution	2,496	1,791	705
Total Benefits	55,560	57,937	(2,377)
Contractual Services			
Project Administration Services	20,000	17,820	2,180
Repairs and Maintenance - Copiers	-	10	(10)
General Advertising	-	25	(25)
Employment Advertising	10,000	1,646	8,354
Conferences and Meetings	-	600	(600)
Employee Training	26,000	18,851	7,149
Employee Mileage Expenditures	350	143	207
General Association Dues	-	289	(289)
Miscellaneous Contractual Expenditures	10,000	4,836	5,164
Total Contractual Services	66,350	44,220	22,130
Commodities			
Office Supplies	900	978	(78)
Operating Supplies	600	395	205
Computer Related Supplies	700	670	30
Books and Subscriptions	350	106	244
Employee Recognition Supplies	22,290	98	22,192
Total Commodities	24,840	2,247	22,593
Total Human Resources	436,354	370,178	66,176
County Auditor			
Personnel Services			
Salaries and Wages	175,133	174,628	505
Benefits			
Healthcare Contribution	16,017	17,095	(1,078)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 444	\$ 415	\$ 29
Total Benefits	<u>16,461</u>	<u>17,510</u>	<u>(1,049)</u>
Contractual Services			
Repairs and Maintenance - Copiers	300	255	45
Conferences and Meetings	2,100	2,098	2
Employee Mileage Expenditures	-	187	(187)
General Association Dues	800	345	455
Total Contractual Services	<u>3,200</u>	<u>2,885</u>	<u>315</u>
Commodities			
Office Supplies	200	35	165
Operating Supplies	300	275	25
Computer Related Supplies	100	-	100
Books and Subscriptions	436	415	21
Total Commodities	<u>1,036</u>	<u>725</u>	<u>311</u>
Total County Auditor	<u>195,830</u>	<u>195,748</u>	<u>82</u>
Internal Services			
Commodities			
Self-Mailer	17,000	17,261	(261)
Postage	566,047	565,326	721
Telephone	674,000	677,023	(3,023)
Total Internal Services	<u>1,257,047</u>	<u>1,259,610</u>	<u>(2,563)</u>
Communication/Technology			
Contractual Services			
Repairs and Maintenance - Computers	287,397	263,909	23,488
Capital Outlay			
Computer Software - Capital	192,947	9,408	183,539
Special Purpose Equipment	135,954	135,954	-
Total Capital Outlay	<u>328,901</u>	<u>145,362</u>	<u>183,539</u>
Total Communication/Technology	<u>616,298</u>	<u>409,271</u>	<u>207,027</u>
Operational Support			
Benefits			
Retiree Health/Dental	44,000	29,343	14,657
Contractual Services			
Contractual/Consulting Services	103,890	103,890	-
Healthcare Administration Services	259,500	89,845	169,655
Total Contractual Services	<u>363,390</u>	<u>193,735</u>	<u>169,655</u>
Total Operational Support	<u>407,390</u>	<u>223,078</u>	<u>184,312</u>
Other - Contingency			
Other Expenditures			
Allowance for Budget Expenditures	402,269	-	402,269

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Allowance for Employee Expenditures	\$ 510,408	\$ -	\$ 510,408
Allowance for Healthcare Expenditures	160,551	-	160,551
Total Other Expenditures	<u>1,073,228</u>	<u>-</u>	<u>1,073,228</u>
Total Other - Contingency	<u>1,073,228</u>	<u>-</u>	<u>1,073,228</u>
Treasurer/Collector			
Personnel Services			
Salaries and Wages	444,562	441,696	2,866
Benefits			
Healthcare Contribution	69,680	66,657	3,023
Dental Contribution	2,592	2,489	103
Total Benefits	<u>72,272</u>	<u>69,146</u>	<u>3,126</u>
Contractual Services			
Contractual/Consulting Services	15,500	20,832	(5,332)
Repairs and Maintenance - Computers	1,350	433	917
Repairs and Maintenance - Copiers	2,000	1,990	10
Repairs and Maintenance - Office Equipment	1,000	726	274
General Printing	13,500	12,287	1,213
Legal Printing	11,000	17,388	(6,388)
Conferences and Meetings	2,000	1,241	759
Employee Training	2,500	3,207	(707)
Employee Mileage Expenditures	2,500	960	1,540
General Association Dues	1,500	1,652	(152)
Miscellaneous Contractual Expenditures	1,000	373	627
Total Contractual Services	<u>53,850</u>	<u>61,089</u>	<u>(7,239)</u>
Commodities			
Office Supplies	1,550	834	716
Operating Supplies	525	97	428
Computer Related Supplies	1,525	1,350	175
Books and Subscriptions	720	739	(19)
Total Commodities	<u>4,320</u>	<u>3,020</u>	<u>1,300</u>
Total Treasurer/Collector	<u>575,004</u>	<u>574,951</u>	<u>53</u>
Supervisor of Assessments			
Personnel Services			
Salaries and Wages	742,550	718,110	24,440
Overtime Salaries	22,353	2,045	20,308
Total Personnel Services	<u>764,903</u>	<u>720,155</u>	<u>44,748</u>
Benefits			
Healthcare Contribution	150,682	153,001	(2,319)
Dental Contribution	5,383	5,414	(31)
Total Benefits	<u>156,065</u>	<u>158,415</u>	<u>(2,350)</u>
Contractual Services			
Appraisal Services	10,000	4,267	5,733
Repairs and Maintenance - Computers	15,000	1,114	13,886

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Copiers	\$ 8,200	\$ 12,119	(\$ 3,919)
Legal Printing	132,000	130,499	1,501
Conferences and Meetings	10,000	4,611	5,389
Employee Training	20,000	5,418	14,582
Employee Mileage Expenditures	1,000	221	779
General Association Dues	1,500	2,550	(1,050)
Total Contractual Services	<u>197,700</u>	<u>160,799</u>	<u>36,901</u>
Commodities			
Office Supplies	8,000	4,922	3,078
Operating Supplies	3,000	912	2,088
Computer Related Supplies	6,000	409	5,591
Books and Subscriptions	3,000	2,582	418
Total Commodities	<u>20,000</u>	<u>8,825</u>	<u>11,175</u>
Total Supervisor of Assessments	<u>1,138,668</u>	<u>1,048,194</u>	<u>90,474</u>
Board of Review			
Personnel Services			
Salaries and Wages	65,718	61,835	3,883
Employee Per Diem	19,000	22,032	(3,032)
Total Personnel Services	<u>84,718</u>	<u>83,867</u>	<u>851</u>
Benefits			
Healthcare Contribution	21,489	23,078	(1,589)
Dental Contribution	1,344	1,340	4
Total Benefits	<u>22,833</u>	<u>24,418</u>	<u>(1,585)</u>
Contractual Services			
Appraisal Services	5,012	-	5,012
Legal Printing	10,000	12,402	(2,402)
Conference and Meetings	-	34	(34)
Employee Mileage Expenditures	1,500	2,361	(861)
Total Contractual Services	<u>16,512</u>	<u>14,797</u>	<u>1,715</u>
Commodities			
Office Supplies	1,000	1,156	(156)
Total Board of Review	<u>125,063</u>	<u>124,238</u>	<u>825</u>
County Clerk			
Personnel Services			
Salaries and Wages	673,374	673,374	-
Part-Time Salaries	227	-	227
Overtime Salaries	-	582	(582)
Total Personnel Services	<u>673,601</u>	<u>673,956</u>	<u>(355)</u>
Benefits			
Healthcare Contribution	119,269	119,269	-
Dental Contribution	4,674	4,574	100
Total Benefits	<u>123,943</u>	<u>123,843</u>	<u>100</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Contractual Services			
Contractual/Consulting Services	\$ 5,805	\$ 6,057	(\$ 252)
Notary Services	20	30	(10)
General Printing	773	414	359
Legal Printing	2,561	2,551	10
Conferences and Meetings	3,346	1,676	1,670
Employee Mileage Expenditures	139	201	(62)
General Association Dues	-	415	(415)
Miscellaneous Contractual Expenditures	48,478	48,479	(1)
Total Contractual Services	<u>61,122</u>	<u>59,823</u>	<u>1,299</u>
Commodities			
Office Supplies	512	1,168	(656)
Operating Supplies	578	788	(210)
Books and Subscriptions	182	287	(105)
Total Commodities	<u>1,272</u>	<u>2,243</u>	<u>(971)</u>
Total County Clerk	<u>859,938</u>	<u>859,865</u>	<u>73</u>
Election Expense			
Personnel Services			
Salaries and Wages	510,079	509,019	1,060
Overtime Salaries	15,700	15,784	(84)
Total Personnel Services	<u>525,779</u>	<u>524,803</u>	<u>976</u>
Benefits			
Healthcare Contribution	48,735	48,735	-
Dental Contribution	2,016	2,209	(193)
Total Benefits	<u>50,751</u>	<u>50,944</u>	<u>(193)</u>
Contractual Services			
Election Judges and Workers	366,859	366,859	-
Election Services	20,308	20,307	1
Contractual/Consulting Services	675	1,160	(485)
Legal Services	300	304	(4)
Software Licensing Cost	77,376	77,376	-
Repairs and Maintenance - Copiers	3,230	2,588	642
Polling Place Rental	13,160	12,720	440
Equipment Rental	11,260	10,512	748
Repairs and Maintenance - Vehicles	1,626	1,626	-
General Advertising	1,500	1,500	-
General Printing	20,166	20,166	-
Legal Printing	25,707	25,707	-
Conferences and Meetings	8,927	8,927	-
Employee Training	100	99	1
Employee Mileage Expenditures	7,100	7,808	(708)
General Association Dues	795	795	-
Miscellaneous Contractual Expenditures	-	115	(115)
Total Contractual Services	<u>559,089</u>	<u>558,569</u>	<u>520</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities			
Office Supplies	\$ 3,400	\$ 1,574	\$ 1,826
Operating Supplies	7,155	7,154	1
Computer Related Supplies	442	296	146
Books and Subscriptions	500	509	(9)
Voting Systems and Accessories	1,150	4,365	(3,215)
Total Commodities	<u>12,647</u>	<u>13,898</u>	<u>(1,251)</u>
Total Election Expense	<u>1,148,266</u>	<u>1,148,214</u>	<u>52</u>
Alternate Language Coordination			
Personnel Services			
Salaries and Wages	<u>42,391</u>	<u>42,390</u>	<u>1</u>
Benefits			
Healthcare Contribution	16,714	16,714	-
Dental Contribution	538	538	-
Total Benefits	<u>17,252</u>	<u>17,252</u>	<u>-</u>
Contractual Services			
Employee Mileage Expenditures	<u>42</u>	<u>42</u>	<u>-</u>
Total Alternate Language Coordination	<u>59,685</u>	<u>59,684</u>	<u>1</u>
Recorder of Deeds			
Personnel Services			
Salaries and Wages	<u>699,600</u>	<u>694,597</u>	<u>5,003</u>
Benefits			
Healthcare Contribution	158,781	142,107	16,674
Dental Contribution	6,905	5,983	922
Total Benefits	<u>165,686</u>	<u>148,090</u>	<u>17,596</u>
Contractual Services			
Repairs and Maintenance - Copiers	5,000	4,490	510
Repairs and Maintenance - Office Equipment	750	1,035	(285)
General Printing	150	-	150
Film Conversion/Book Binding	750	-	750
Conferences and Meetings	1,500	1,375	125
Employee Training	500	35	465
Employee Mileage Expenditures	1,094	882	212
General Association Dues	1,385	665	720
Total Contractual Services	<u>11,129</u>	<u>8,482</u>	<u>2,647</u>
Commodities			
Office Supplies	2,000	1,893	107
Operating Supplies	9,250	9,238	12
Books and Subscriptions	1,000	718	282
Total Commodities	<u>12,250</u>	<u>11,849</u>	<u>401</u>
Total Recorder of Deeds	<u>888,665</u>	<u>863,018</u>	<u>25,647</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Regional Office of Education			
Personnel Services			
Salaries and Wages	\$ 236,048	\$ 242,691	(\$ 6,643)
Benefits			
Healthcare Contribution	62,890	55,967	6,923
Dental Contribution	2,572	2,567	5
Total Benefits	<u>65,462</u>	<u>58,534</u>	<u>6,928</u>
Contractual Services			
Trials and Costs of Hearing	50	-	50
Public Official Bonding	100	-	100
General Printing	100	-	100
Legal Printing	50	94	(44)
Conferences and Meetings	500	-	500
Employee Mileage Expenditures	500	-	500
General Association Dues	200	180	20
Total Contractual Services	<u>1,500</u>	<u>274</u>	<u>1,226</u>
Commodities			
Office Supplies	1,500	683	817
Operating Supplies	500	-	500
Total Commodities	<u>2,000</u>	<u>683</u>	<u>1,317</u>
Total Regional Office of Education	<u>305,010</u>	<u>302,182</u>	<u>2,828</u>
Aurora Election Expense			
Personnel Services			
Salaries and Wages	104,771	64,737	40,034
Benefits			
Healthcare Contribution	27,200	9,668	17,532
Dental Contribution	1,772	922	850
Total Benefits	<u>28,972</u>	<u>10,590</u>	<u>18,382</u>
Contractual Services			
Aurora Election Commission	514,800	515,135	(335)
Total Aurora Election Expense	<u>648,543</u>	<u>590,462</u>	<u>58,081</u>
Judiciary and Courts			
Personnel Services			
Salaries and Wages	1,039,305	1,083,071	(43,766)
Employee Per Diem	-	6,104	(6,104)
Total Personnel Services	<u>1,039,305</u>	<u>1,089,175</u>	<u>(49,870)</u>
Benefits			
Healthcare Contribution	149,364	171,790	(22,426)
Dental Contribution	7,584	8,346	(762)
Uniform Allowance	850	571	279
Total Benefits	<u>157,798</u>	<u>180,707</u>	<u>(22,909)</u>
Contractual Services			
State of Illinois Salaries	13,187	13,187	-

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Jurors - Circuit Court	\$ 163,000	\$ 149,621	\$ 13,379
Jurors - Grand Jury	3,000	-	3,000
Jurors' Expenditure	152,000	131,669	20,331
Per Diem Expenditures	152,855	169,541	(16,686)
Contractual/Consulting Services	207,855	201,974	5,881
Court Appointed Counsel	90,340	48,114	42,226
Psychological/Psychiatric Services	45,000	49,803	(4,803)
Repairs and Maintenance - Equipment	17,500	15,124	2,376
Equipment Rental	8,500	4,495	4,005
Liability Insurance	3,500	4,782	(1,282)
General Printing	2,000	772	1,228
Conferences and Meetings	3,600	4,901	(1,301)
Employee Training	500	297	203
Employee Mileage Expenditures	2,000	2,612	(612)
General Association Dues	425	705	(280)
Employee Medical Expenditures	100	-	100
Miscellaneous Contractual Expenditures	500	1,425	(925)
Total Contractual Services	<u>865,862</u>	<u>799,022</u>	<u>66,840</u>
Commodities			
Office Supplies	27,500	16,667	10,833
Operating Supplies	3,500	692	2,808
Computer Related Supplies	1,000	367	633
Postage	-	5,812	(5,812)
Books and Subscriptions	19,500	11,894	7,606
Total Commodities	<u>51,500</u>	<u>35,432</u>	<u>16,068</u>
Capital Outlay			
Office Furniture and Equipment	-	409	(409)
Total Judiciary and Courts	<u>2,114,465</u>	<u>2,104,745</u>	<u>9,720</u>
Circuit Clerk - Administration			
Personnel Services			
Salaries and Wages	3,295,375	3,282,217	13,158
Overtime Salaries	46,144	39,370	6,774
Bond Call	-	10,892	(10,892)
Total Personnel Services	<u>3,341,519</u>	<u>3,332,479</u>	<u>9,040</u>
Benefits			
Healthcare Contribution	774,523	764,567	9,956
Dental Contribution	32,491	31,247	1,244
Total Benefits	<u>807,014</u>	<u>795,814</u>	<u>11,200</u>
Contractual Services			
Legal Services	100	117	(17)
Repairs and Maintenance - Equipment	500	5,460	(4,960)
Equipment Rental	-	62	(62)
Conferences and Meetings	-	862	(862)
Employee Training	-	240	(240)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 6,200	\$ 8,151	(\$ 1,951)
General Association Dues	1,200	1,270	(70)
Total Contractual Services	8,000	16,162	(8,162)
Commodities			
Office Supplies	3,414	2,878	536
Books and Subscriptions	1,900	1,993	(93)
Total Commodities	5,314	4,871	443
Capital Outlay			
Office Equipment	-	5,100	(5,100)
Total Circuit Clerk - Administration	4,161,847	4,154,426	7,421
Circuit Clerk - Intake			
Contractual Services			
Repairs and Maintenance - Equipment	300	438	(138)
Equipment Rental	2,269	2,560	(291)
Employee Mileage Expenditures	500	798	(298)
Total Contractual Services	3,069	3,796	(727)
Commodities			
Office Supplies	3,400	3,703	(303)
Total Circuit Clerk - Intake	6,469	7,499	(1,030)
Circuit Clerk - Records			
Contractual Services			
Repairs and Maintenance - Vehicles	1,500	614	886
General Printing	35,000	39,217	(4,217)
Employee Mileage Expenditures	250	-	250
Total Contractual Services	36,750	39,831	(3,081)
Commodities			
Office Supplies	250	413	(163)
Fuel - Vehicles	2,400	1,410	990
Total Commodities	2,650	1,823	827
Total Circuit Clerk - Records	39,400	41,654	(2,254)
Circuit Clerk - Family			
Contractual Services			
Repairs and Maintenance - Equipment	600	-	600
Employee Mileage Expenditures	1,539	1,518	21
Total Contractual Services	2,139	1,518	621
Commodities			
Office Supplies	2,223	2,187	36
Total Circuit Clerk - Family	4,362	3,705	657
Circuit Clerk - Civil			
Contractual Services			
Repairs and Maintenance - Equipment	360	183	177

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 5,746	\$ 4,595	\$ 1,151
Total Contractual Services	<u>6,106</u>	<u>4,778</u>	<u>1,328</u>
Commodities			
Office Supplies	1,000	1,728	(728)
Total Circuit Clerk - Civil	<u>7,106</u>	<u>6,506</u>	<u>600</u>
Circuit Clerk - Criminal			
Contractual Services			
Repairs and Maintenance - Copiers	300	3,085	(2,785)
Repairs and Maintenance - Equipment	250	31	219
Employee Training	179	179	-
Employee Mileage Expenditures	17,793	14,760	3,033
Employee Medical Expenditures	100	-	100
Total Contractual Services	<u>18,622</u>	<u>18,055</u>	<u>567</u>
Commodities			
Office Supplies	4,865	3,114	1,751
Total Circuit Clerk - Criminal	<u>23,487</u>	<u>21,169</u>	<u>2,318</u>
Circuit Clerk - Appeals			
Contractual Services			
Legal Services	750	735	15
Repairs and Maintenance - Equipment	150	268	(118)
Conferences and Meetings	199	-	199
Employee Mileage Expenditures	54	5	49
Total Contractual Services	<u>1,153</u>	<u>1,008</u>	<u>145</u>
Commodities			
Office Supplies	500	514	(14)
Total Circuit Clerk - Appeals	<u>1,653</u>	<u>1,522</u>	<u>131</u>
Circuit Clerk - Process Development			
Contractual Services			
Employee Mileage Expenditures	742	120	622
Commodities			
Office Supplies	250	238	12
Total Circuit Clerk - Process Development	<u>992</u>	<u>358</u>	<u>634</u>
Circuit Clerk - Accounting			
Contractual Services			
Repairs and Maintenance - Equipment	2,000	155	1,845
Equipment Rental	195	195	-
General Printing	6,500	450	6,050
Employee Mileage Expenditures	1,000	-	1,000
Total Contractual Services	<u>9,695</u>	<u>800</u>	<u>8,895</u>
Commodities			
Office Supplies	1,208	563	645

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 250	\$ -	\$ 250
Total Commodities	1,458	563	895
Total Circuit Clerk - Accounting	11,153	1,363	9,790
Circuit Clerk - Chief Deputy			
Contractual Services			
Employee Mileage Expenditures	46	-	46
Commodities			
Office Supplies	250	220	30
Total Circuit Clerk - Chief Deputy	296	220	76
Circuit Clerk - Human Resources			
Contractual Services			
Repairs and Maintenance - Equipment	2,800	3,255	(455)
Employee Training	535	534	1
Employee Mileage Expenditures	300	-	300
General Association Dues	325	-	325
Total Contractual Services	3,960	3,789	171
Commodities			
Office Supplies	1,555	789	766
Books and Subscriptions	800	-	800
Total Commodities	2,355	789	1,566
Total Circuit Clerk - Human Resources	6,315	4,578	1,737
Circuit Clerk - Customer Service			
Contractual Services			
Conferences and Meetings	220	-	220
Employee Mileage Expenditures	50	-	50
General Association Dues	-	62	(62)
Total Contractual Services	270	62	208
Commodities			
Office Supplies	917	428	489
Books and Subscriptions	250	-	250
Total Commodities	1,167	428	739
Total Circuit Clerk - Customer Service	1,437	490	947
States Attorney			
Personnel Services			
Salaries and Wages	3,205,266	3,183,056	22,210
Overtime Salaries	4,004	7,507	(3,503)
Bond Call	47,013	53,388	(6,375)
Total Personnel Services	3,256,283	3,243,951	12,332
Benefits			
Healthcare Contribution	711,881	658,696	53,185
Dental Contribution	29,399	27,456	1,943

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Benefits	\$ 741,280	\$ 686,152	\$ 55,128
Contractual Services			
Contractual/Consulting Services	84,470	102,934 (	18,464)
Legal Services	-	1,593 (	1,593)
Trials and Costs of Hearing	60,793	86,543 (	25,750)
Legal Trial Notices	25,000	19,201	5,799
Witness Costs	18,795	20,563 (	1,768)
Court Reporter Costs	25,000	51,443 (	26,443)
Investigations	800	-	800
Repairs and Maintenance - Copiers	13,500	17,028 (	3,528)
Repairs and Maintenance - Equipment	1,000	815	185
Repairs and Maintenance - Vehicles	5,000	4,588	412
General Printing	1,000	868	132
Conferences and Meetings	2,500	2,963 (	463)
Employee Training	2,500	2,990 (	490)
Employee Mileage Expenditures	10,000	8,422	1,578
General Association Dues	16,602	16,218	384
Total Contractual Services	266,960	336,169	(69,209)
Commodities			
Office Supplies	10,000	6,963	3,037
Operating Supplies	2,000	3,769 (	1,769)
Books and Subscriptions	13,000	9,781	3,219
Computer Software - Non-Capital	37,525	40,250 (	2,725)
Computer Hardware - Non-Capital	800	812 (	12)
Total Commodities	63,325	61,575	1,750
Total States Attorney	4,327,848	4,327,847	1
Public Defender			
Personnel Services			
Salaries and Wages	2,112,839	2,144,193 (	31,354)
Bond Call	-	8,400 (	8,400)
Total Personnel Services	2,112,839	2,152,593	(39,754)
Benefits			
Healthcare Contribution	388,151	376,633	11,518
Dental Contribution	16,756	16,273	483
Total Benefits	404,907	392,906	12,001
Contractual Services			
Psychological/Psychiatric Services	7,600	-	7,600
Trials and Costs of Hearing	30,000	40,143 (	10,143)
Repairs and Maintenance - Copiers	5,000	3,989	1,011
Employee Training	13,822	8,682	5,140
Employee Mileage Expenditures	10,000	3,958	6,042
Miscellaneous Contractual Expenditures	3,000	-	3,000
Total Contractual Services	69,422	56,772	12,650

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 7,250	\$ 9,614	(\$ 2,364)
Computer Related Supplies	6,000	597	5,403
Books and Subscriptions	16,950	4,885	12,065
Total Commodities	30,200	15,096	15,104
Total Public Defender	2,617,368	2,617,367	1
Sheriff			
Personnel Services			
Salaries and Wages	7,840,464	8,164,471	(324,007)
Overtime Salaries	200,598	113,759	86,839
Merit Employee Longevity	163,992	161,159	2,833
Total Personnel Services	8,205,054	8,439,389	(234,335)
Benefits			
Healthcare Contribution	1,436,653	1,405,632	31,021
Dental Contribution	50,673	49,339	1,334
Uniform Allowance	111,553	98,450	13,103
Total Benefits	1,598,879	1,553,421	45,458
Contractual Services			
Medical/Dental/Hospital Services	4,750	815	3,935
Investigations	15,000	8,762	6,238
Extradition Costs	100,000	79,151	20,849
Software Licensing Cost	5,000	995	4,005
Drug Testing and Lab Services	3,600	850	2,750
Repairs and Maintenance - Computers	10,000	9,999	1
Repairs and Maintenance - Copiers	4,500	3,721	779
Maintenance-Comm Equip	5,000	3,874	1,126
Repairs and Maintenance - Equipment	3,000	1,120	1,880
Equipment Rental	10,600	9,684	916
Repairs and Maintenance - Vehicles	114,533	80,482	34,051
General Printing	2,000	260	1,740
Conferences and Meetings	12,600	6,856	5,744
Employee Training	88,848	51,031	37,817
General Association Dues	2,300	2,535	(235)
Total Contractual Services	381,731	260,135	121,596
Commodities			
Office Supplies	5,000	3,555	1,445
Operating Supplies	24,000	15,622	8,378
Computer Related Supplies	1,000	-	1,000
Books and Subscriptions	2,000	1,414	586
Too Good for Drugs Supplies	2,000	1,078	922
S.W.A.T. Supplies	5,000	1,714	3,286
Bomb Squad Supplies	10,000	4,585	5,415
Uniform Supplies	13,525	11,241	2,284
Weapons and Ammunition	6,017	3,488	2,529

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Photography Supplies	\$ 5,000	\$ 151	\$ 4,849
Community Oriented Policing Supplies	1,000	-	1,000
K-9 Supplies	1,500	1,341	159
Fuel - Vehicles	315,000	204,897	110,103
Investigative Buy	20,000	4,281	15,719
Total Commodities	<u>411,042</u>	<u>253,367</u>	<u>157,675</u>
Capital Outlay			
Automotive Equipment	1,820	-	1,820
Special Purpose Equipment	164,538	164,538	-
Total Capital Outlay	<u>166,358</u>	<u>164,538</u>	<u>1,820</u>
Total Sheriff	<u>10,763,064</u>	<u>10,670,850</u>	<u>92,214</u>
Adult Corrections			
Personnel Services			
Salaries and Wages	8,144,802	8,131,798	13,004
Overtime Salaries	191,360	336,834	(145,474)
Merit Employee Longevity	130,056	124,152	5,904
Total Personnel Services	<u>8,466,218</u>	<u>8,592,784</u>	<u>(126,566)</u>
Benefits			
Healthcare Contribution	1,492,948	1,492,474	474
Dental Contribution	57,216	56,685	531
Uniform Allowance	119,000	105,500	13,500
Total Benefits	<u>1,669,164</u>	<u>1,654,659</u>	<u>14,505</u>
Contractual Services			
Medical/Dental/Hospital Services	2,228,311	2,228,013	298
Disposal and Water Softener Services	27,810	31,323	(3,513)
Repairs and Maintenance - Computers	711	840	(129)
Repairs and Maintenance - Copiers	1,442	300	1,142
Repairs and Maintenance - Communications Equip.	5,466	1,312	4,154
Repairs and Maintenance - Equipment	22,341	4,860	17,481
Employee Training	26,500	26,140	360
Employee Mileage Expenditures	412	-	412
General Association Dues	286	133	153
Miscellaneous Contractual Expenditures	3,138	2,391	747
Total Contractual Services	<u>2,316,417</u>	<u>2,295,312</u>	<u>21,105</u>
Commodities			
Office Supplies	2,575	1,710	865
Operating Supplies	123,544	117,250	6,294
Computer Related Supplies	103	-	103
Books and Subscriptions	541	-	541
S.W.A.T. Supplies	3,090	1,898	1,192
Uniform Supplies	35,020	19,659	15,361
Weapons and Ammunition	5,269	-	5,269
Food	775,681	774,546	1,135
Clothing Supplies	30,900	29,277	1,623

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Telephone	\$ 5,458	\$ -	\$ 5,458
Total Commodities	982,181	944,340	37,841
Total Adult Corrections	13,433,980	13,487,095	(53,115)
 Corrections, Board and Care			
Contractual Services			
Adult Prisoner Board and Care	-	322,296	(322,296)
Total Corrections, Board and Care	-	322,296	(322,296)
 Merit Commission			
Personnel Services			
Salaries and Wages	25,000	22,662	2,338
Employee Per Diem	49,000	32,113	16,887
Total Personnel Services	74,000	54,775	19,225
Contractual Services			
Contractual/Consulting Services	-	1,525	(1,525)
Legal Services	500	901	(401)
Psychological/Psychiatric Services	2,500	1,979	521
Trials and Costs of Hearing	2,000	100	1,900
General Advertising	2,152	249	1,903
Legal Printing	100	-	100
Conferences and Meetings	500	287	213
Employee Training	100	-	100
Employee Mileage Expenditures	7,000	3,976	3,024
General Association Dues	300	300	-
Physical Agility Testing	3,000	3,660	(660)
Entrance/Promotional Testing	4,890	2,731	2,159
Total Contractual Services	23,042	15,708	7,334
Commodities			
Office Supplies	750	687	63
Total Merit Commission	97,792	71,170	26,622
 Kane Comm			
Personnel Services			
Salaries and Wages	911,350	885,126	26,224
Overtime Salaries	65,000	50,365	14,635
Total Personnel Services	976,350	935,491	40,859
Benefits			
Healthcare Contribution	155,679	154,015	1,664
Dental Contribution	7,328	6,195	1,133
Total Benefits	163,007	160,210	2,797
Contractual Services			
Contractual/Consulting Services	37,620	2,285	35,335
Drug Testing and Lab Services	1,000	120	880
Repairs and Maintenance - Copiers	1,500	385	1,115

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Communications Equip.	\$ 35,000	\$ 10,700	\$ 24,300
Repairs and Maintenance - Equipment	5,000	-	5,000
Equipment Rental	20,800	25,276	(4,476)
General Printing	500	208	292
Conferences and Meetings	4,000	3,803	197
Employee Training	13,000	10,407	2,593
General Association Dues	300	304	(4)
Pre-Employment Physicals	1,500	321	1,179
Total Contractual Services	120,220	53,809	66,411
Commodities			
Office Supplies	300	240	60
Operating Supplies	5,000	4,700	300
Computer Related Supplies	200	-	200
Books and Subscriptions	300	136	164
Employee Recognition Supplies	1,000	729	271
Total Commodities	6,800	5,805	995
Total Kane Comm	1,266,377	1,155,315	111,062
 Court Services Administration			
Personnel Services			
Salaries and Wages	487,187	495,957	(8,770)
Benefits			
Healthcare Contribution	61,490	62,590	(1,100)
Dental Contribution	2,784	2,545	239
Total Benefits	64,274	65,135	(861)
Contractual Services			
Repairs and Maintenance - Copiers	100	-	100
Repairs and Maintenance - Office Equipment	100	100	-
General Printing	75	-	75
Conferences and Meetings	100	-	100
Employee Training	100	-	100
Employee Mileage Expenditures	500	500	-
General Association Dues	100	11	89
Miscellaneous Contractual Expenditures	50	-	50
Total Contractual Services	1,125	611	514
Commodities			
Office Supplies	1,000	503	497
Computer Related Supplies	500	194	306
Books and Subscriptions	300	215	85
Total Commodities	1,800	912	888
Total Court Services Administration	554,386	562,615	(8,229)
 Adult Court Services			
Personnel Services			
Salaries and Wages	1,734,697	1,695,400	39,297

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 391,098	\$ 401,916	(\$ 10,818)
Dental Contribution	14,112	14,570	(458)
Total Benefits	<u>405,210</u>	<u>416,486</u>	<u>(11,276)</u>
Contractual Services			
Software Licensing Cost	50	-	50
Lab Services	1,700	3,559	(1,859)
Testing Services	1,900	-	1,900
Janitorial Services	5,352	2,958	2,394
Repairs and Maintenance - Copiers	4,500	2,324	2,176
Building Space Rental	20,000	20,418	(418)
Equipment Rental	755	755	-
Repairs and Maintenance - Vehicles	5,500	5,500	-
Repairs and Maintenance - Office Equipment	2,200	4,047	(1,847)
General Advertising	-	28	(28)
Employment Advertising	50	-	50
General Printing	500	534	(34)
Conferences and Meetings	50	-	50
Employee Training	300	309	(9)
Employee Mileage Expenditures	1,000	1,107	(107)
General Association Dues	100	102	(2)
Miscellaneous Contractual Expenditures	1,020	1,335	(315)
Total Contractual Services	<u>44,977</u>	<u>42,976</u>	<u>2,001</u>
Commodities			
Office Supplies	3,500	998	2,502
Operating Supplies	6,000	483	5,517
Computer Related Supplies	1,500	1,188	312
Books and Subscriptions	50	-	50
Cleaning Supplies	750	670	80
Uniform Supplies	100	-	100
Weapons and Ammunition	50	-	50
Medical Supplies and Drugs	50	-	50
Photography Supplies	50	-	50
Fuel - Vehicles	3,000	3,000	-
Total Commodities	<u>15,050</u>	<u>6,339</u>	<u>8,711</u>
Total Adult Court Services	<u>2,199,934</u>	<u>2,161,201</u>	<u>38,733</u>
Treatment Alternative Court			
Contractual Services			
Contractual/Consulting Services	106,769	110,936	(4,167)
Lab Services	1,140	1,497	(357)
Conferences and Meetings	1,627	753	874
Total Contractual Services	<u>109,536</u>	<u>113,186</u>	<u>(3,650)</u>
Commodities			
Operating Supplies	7,550	3,972	3,578

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Medical Supplies and Drugs	\$ 1,000	\$ 1,200	(\$ 200)
Total Commodities	<u>8,550</u>	<u>5,172</u>	<u>3,378</u>
Total Treatment Alternative Court	<u>118,086</u>	<u>118,358</u>	<u>(272)</u>
Electronic Monitoring			
Personnel Services			
Salaries and Wages	230,486	221,611	8,875
Overtime Salaries	53	1,594	(1,541)
Total Personnel Services	<u>230,539</u>	<u>223,205</u>	<u>7,334</u>
Benefits			
Healthcare Contribution	48,150	31,183	16,967
Dental Contribution	2,241	1,478	763
Total Benefits	<u>50,391</u>	<u>32,661</u>	<u>17,730</u>
Contractual Services			
Equipment Rental	60,274	53,713	6,561
Repairs and Maintenance - Vehicles	3,000	3,564	(564)
DV GPS Equipment Rental	6,492	6,492	-
General Advertising	-	80	(80)
General Printing	50	50	-
Conferences and Meetings	450	214	236
Employee Training	1,000	91	909
Employee Mileage Expenditures	3,000	2,108	892
General Association Dues	150	61	89
Total Contractual Services	<u>74,416</u>	<u>66,373</u>	<u>8,043</u>
Commodities			
Office Supplies	900	-	900
Operating Supplies	500	80	420
Uniform Supplies	500	90	410
Medical Supplies and Drugs	100	-	100
Photography Supplies	100	-	100
Fuel- Vehicles	4,500	1,437	3,063
Total Commodities	<u>6,600</u>	<u>1,607</u>	<u>4,993</u>
Total Electronic Monitoring	<u>361,946</u>	<u>323,846</u>	<u>38,100</u>
Juvenile Court Services			
Personnel Services			
Salaries and Wages	1,146,104	1,149,443	(3,339)
Benefits			
Healthcare Contribution	230,434	201,537	28,897
Dental Contribution	8,797	8,098	699
Total Benefits	<u>239,231</u>	<u>209,635</u>	<u>29,596</u>
Contractual Services			
Contractual/Consulting Services	1,183	-	1,183
Lab Services	4,800	7,382	(2,582)
Janitorial Services	4,000	4,279	(279)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Copiers	\$ 2,000	\$ 1,981	\$ 19
Building Space Rental	15,000	17,285	(2,285)
Equipment Rental	700	999	(299)
Repairs and Maintenance - Vehicles	2,500	2,500	-
Repairs and Maintenance - Office Equipment	1,100	1,221	(121)
Employment Advertising	50	-	50
General Printing	250	444	(194)
Conferences and Meetings	50	5	45
Employee Training	1,000	183	817
Employee Mileage Expenditures	2,100	2,269	(169)
General Association Dues	50	227	(177)
Miscellaneous Contractual Expenditures	46,514	23,526	22,988
Total Contractual Services	<u>81,297</u>	<u>62,301</u>	<u>18,996</u>
Commodities			
Office Supplies	1,000	71	929
Operating Supplies	2,000	405	1,595
Computer Related Supplies	1,300	404	896
Books and Subscriptions	50	-	50
Cleaning Supplies	400	458	(58)
Uniform Supplies	100	-	100
Medical Supplies and Drugs	100	171	(71)
Photography Supplies	50	-	50
Fuel - Vehicles	2,000	2,000	-
Total Commodities	<u>7,000</u>	<u>3,509</u>	<u>3,491</u>
Total Juvenile Court Services	<u>1,473,632</u>	<u>1,424,888</u>	<u>48,744</u>
Juvenile Custody			
Personnel Services			
Salaries and Wages	34,817	34,816	1
Benefits			
Healthcare Contribution	15,693	16,714	(1,021)
Dental Contribution	540	538	2
Total Benefits	<u>16,233</u>	<u>17,252</u>	<u>(1,019)</u>
Contractual Services			
Psychological/Psychiatric Services	1,350	169	1,181
Medical/Dental/Hospital Services	1,500	-	1,500
Juvenile Board and Care	894,704	1,100,191	(205,487)
Employee Training	500	-	500
Employee Mileage Expenditures	500	158	342
Total Contractual Services	<u>898,554</u>	<u>1,100,518</u>	<u>(201,964)</u>
Commodities			
Clothing Supplies	250	-	250
Total Juvenile Custody	<u>949,854</u>	<u>1,152,586</u>	<u>(202,732)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Juvenile Justice Center			
Personnel Services			
Salaries and Wages	\$ 2,223,101	\$ 2,174,895	\$ 48,206
Overtime Salaries	12,000	382	11,618
Total Personnel Services	<u>2,235,101</u>	<u>2,175,277</u>	<u>59,824</u>
Benefits			
Healthcare Contribution	436,128	473,269	(37,141)
Dental Contribution	16,471	17,466	(995)
Total Benefits	<u>452,599</u>	<u>490,735</u>	<u>(38,136)</u>
Contractual Services			
Contractual/Consulting Services	96,188	96,188	-
Repairs and Maintenance - Copiers	3,500	2,566	934
Repairs and Maintenance - Communications Equip.	16,000	9,477	6,523
Repairs and Maintenance - Equipment	3,500	3,547	(47)
Equipment Rental	250	-	250
Repairs and Maintenance - Vehicles	1,500	573	927
Repairs and Maintenance - Office Equipment	5,500	4,402	1,098
Conferences and Meetings	2,500	665	1,835
Employee Training	2,000	100	1,900
Employee Mileage Expenditures	750	273	477
General Association Dues	150	81	69
Employee Medical Expenditures	5,000	-	5,000
Miscellaneous Contractual Expenditures	1,000	947	53
Total Contractual Services	<u>137,838</u>	<u>118,819</u>	<u>19,019</u>
Commodities			
Office Supplies	3,500	2,049	1,451
Operating Supplies	25,000	10,435	14,565
Computer Related Supplies	1,500	2,066	(566)
Utilities - Water	7,000	3,285	3,715
Uniform Supplies	5,750	1,713	4,037
Food	85,206	82,487	2,719
Clothing Supplies	6,500	3,043	3,457
Medical Supplies and Drugs	3,500	1,649	1,851
Occupational Therapy Supplies	250	-	250
Fuel - Vehicles	1,500	322	1,178
Total Commodities	<u>139,706</u>	<u>107,049</u>	<u>32,657</u>
Total Juvenile Justice Center	<u>2,965,244</u>	<u>2,891,880</u>	<u>73,364</u>
Kids Education Program			
Personnel Services			
Salaries and Wages	<u>24,787</u>	<u>25,772</u>	<u>(985)</u>
Benefits			
Healthcare Contribution	5,405	5,698	(293)
Dental Contribution	209	207	2
Total Benefits	<u>5,614</u>	<u>5,905</u>	<u>(291)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services			
Contractual/Consulting Services	\$ 35,766	\$ 31,856	\$ 3,910
Repairs and Maintenance- Copiers	400	208	192
Total Contractual Services	<u>36,166</u>	<u>32,064</u>	<u>4,102</u>
Commodities			
Office Supplies	1,200	862	338
Total Kids Education Program	<u>67,767</u>	<u>64,603</u>	<u>3,164</u>
Diagnostic Center			
Personnel Services			
Salaries and Wages	<u>355,102</u>	<u>358,229</u>	(3,127)
Benefits			
Healthcare Contribution	75,786	69,179	6,607
Dental Contribution	2,016	2,209	(193)
Total Benefits	<u>77,802</u>	<u>71,388</u>	<u>6,414</u>
Contractual Services			
Contractual/Consulting Services	15,180	15,179	1
Repairs and Maintenance - Computers	50	160	(110)
Repairs and Maintenance - Copiers	50	-	50
Repairs and Maintenance - Equipment	50	648	(598)
General Printing	50	-	50
Employee Training	100	71	29
Employee Mileage Expenditures	1,200	3,133	(1,933)
General Association Dues	1,000	661	339
Miscellaneous Contractual Expenditures	50	-	50
Total Contractual Services	<u>17,730</u>	<u>19,852</u>	(2,122)
Commodities			
Office Supplies	1,000	1,602	(602)
Operating Supplies	1,200	1,237	(37)
Books and Subscriptions	50	257	(207)
Medical Supplies and Drugs	50	-	50
Total Commodities	<u>2,300</u>	<u>3,096</u>	(796)
Total Diagnostic Center	<u>452,934</u>	<u>452,565</u>	<u>369</u>
County Coroner			
Personnel Services			
Salaries and Wages	418,924	401,129	17,795
Employee Per Diem	69,080	62,163	6,917
Total Personnel Services	<u>488,004</u>	<u>463,292</u>	<u>24,712</u>
Benefits			
Healthcare Contribution	68,786	80,515	(11,729)
Dental Contribution	2,880	3,195	(315)
Total Benefits	<u>71,666</u>	<u>83,710</u>	(12,044)
Contractual Services			
Contractual/Consulting Services	80,355	49,108	31,247

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Autopsies	\$ 41,330	\$ 54,096	(\$ 12,766)
Forensic Expenditures	17,500	11,053	6,447
Toxicology Expenditures	36,170	42,944	(6,774)
Inquests	100	227	(127)
X-Rays	-	2,432	(2,432)
Repairs and Maintenance - Computers	300	-	300
Repairs and Maintenance - Copiers	2,550	2,179	371
Repairs and Maintenance - Communications Equip.	500	-	500
Repairs and Maintenance - Vehicles	5,500	5,081	419
Conferences and Meetings	1,000	2,104	(1,104)
Employee Training	3,850	2,367	1,483
Employee Mileage Expenditures	900	455	445
General Association Dues	900	650	250
Employee Medical Expenditures	100	-	100
Miscellaneous Contractual Expenditures	5,000	2,833	2,167
Total Contractual Services	<u>196,055</u>	<u>175,529</u>	<u>20,526</u>
Commodities			
Office Supplies	4,500	4,406	94
Operating Supplies	500	1,025	(525)
Computer Related Supplies	400	1,344	(944)
Books and Subscriptions	400	561	(161)
Computer Software - Non-Capital	500	-	500
Computer Hardware - Non-Capital	465	125	340
Court Reporting Supplies	1,000	791	209
Uniform Supplies	2,000	1,505	495
Medical Supplies and Drugs	200	465	(265)
Body Bags	-	588	(588)
Photography Supplies	2,500	787	1,713
Fuel - Vehicles	6,000	5,021	979
Total Commodities	<u>18,465</u>	<u>16,618</u>	<u>1,847</u>
Total County Coroner	<u>774,190</u>	<u>739,149</u>	<u>35,041</u>
Emergency Services			
Personnel Services			
Salaries and Wages	144,362	145,009	(647)
Benefits			
Healthcare Contribution	18,671	17,095	1,576
Dental Contribution	864	745	119
Total Benefits	<u>19,535</u>	<u>17,840</u>	<u>1,695</u>
Contractual Services			
Contracts and Consulting	200,989	15,650	185,339
Community Action Program	5,850	887	4,963
Repairs and Maintenance - Communications Equip.	2,654	1,737	917
Repairs and Maintenance - Equipment	1,596	879	717
Equipment Rental	5,412	6,195	(783)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Vehicles	\$ 3,000	\$ 2,732	\$ 268
Employee Training	203	203	-
General Association Dues	275	20	255
Miscellaneous Contractual Expenditures	2,185	688	1,497
Total Contractual Services	<u>222,164</u>	<u>28,991</u>	<u>193,173</u>
Commodities			
Office Supplies	1,000	814	186
Operating Supplies	2,710	2,258	452
Computer Related Supplies	314	413 (	99)
Uniform Supplies	357	356	1
Fuel - Vehicles	6,000	4,026	1,974
Total Commodities	<u>10,381</u>	<u>7,867</u>	<u>2,514</u>
Total Emergency Services	<u>396,442</u>	<u>199,707</u>	<u>196,735</u>
County Development			
Personnel Services			
Salaries and Wages	949,838	966,898 (	17,060)
Overtime Salaries	-	166 (	166)
Employee Per Diem	7,500	6,096	1,404
Total Personnel Services	<u>957,338</u>	<u>973,160 (</u>	<u>15,822)</u>
Benefits			
Healthcare Contribution	170,983	171,438 (	455)
Dental Contribution	7,584	7,416	168
Total Benefits	<u>178,567</u>	<u>178,854 (</u>	<u>287)</u>
Contractual Services			
Project Administration Services	13,250	5,740	7,510
Contractual/Consulting Services	216,959	113,980	102,979
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance - Computers	7,500	3,625	3,875
Repairs and Maintenance - Copiers	5,000	5,505 (	505)
Repairs and Maintenance - Communications Equip.	1,000	98	902
Repairs and Maintenance - Vehicles	5,000	5,639 (	639)
Repairs and Maintenance - Office Equipment	1,000	100	900
General Printing	12,500	5,363	7,137
Legal Printing	12,000	8,783	3,217
Conferences and Meetings	8,000	7,294	706
Employee Training	2,000	71	1,929
Employee Mileage Expenditures	5,000	2,462	2,538
General Association Dues	5,000	4,334	666
Miscellaneous Contractual Expenditures	4,500	17,396 (	12,896)
Total Contractual Services	<u>300,059</u>	<u>180,390</u>	<u>119,669</u>
Commodities			
Office Supplies	4,500	3,929	571
Operating Supplies	7,250	4,198	3,052
Computer Related Supplies	2,500	1,473	1,027

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Books and Subscriptions	\$ 2,000	\$ 1,507	\$ 493
Computer Software - Non-Capital	1,500	16	1,484
Computer Hardware - Non-Capital	1,980	366	1,614
Photography Supplies	500	-	500
Fuel - Vehicles	12,000	6,955	5,045
Total Commodities	<u>32,230</u>	<u>18,444</u>	<u>13,786</u>
Capital Outlay			
Computers	12,622	169	12,453
Computer Software - Capital	3,000	182	2,818
Total Capital Outlay	<u>15,622</u>	<u>351</u>	<u>15,271</u>
Total County Development	<u>1,483,816</u>	<u>1,351,199</u>	<u>132,617</u>
 Administrative Adjudication Program			
Contractual Services			
Contractual/Consulting Services	8,294	3,600	4,694
General Printing	200	-	200
Employee Training	250	-	250
Total Contractual Services	<u>8,744</u>	<u>3,600</u>	<u>5,144</u>
Commodities			
Office Supplies	500	-	500
Books and Subscriptions	200	-	200
Total Commodities	<u>700</u>	<u>-</u>	<u>700</u>
Total Administrative Adjudication Program	<u>9,444</u>	<u>3,600</u>	<u>5,844</u>
 Water Resources			
Personnel Services			
Salaries and Wages	304,736	317,762	(13,026)
Benefits			
Healthcare Contribution	42,255	43,163	(908)
Dental Contribution	1,701	1,662	39
Total Benefits	<u>43,956</u>	<u>44,825</u>	<u>(869)</u>
Contractual Services			
Contractual/Consulting Services	466,273	461,135	5,138
Repairs and Maintenance - Copiers	100	488	(388)
Repairs and Maintenance - Equipment	-	12,250	(12,250)
Repairs and Maintenance - Vehicles	100	8	92
Repairs and Maintenance - Office Equipment	70	-	70
General Printing	-	9	(9)
Legal Printing	300	747	(447)
Conferences and Meetings	500	1,038	(538)
Employee Training	-	525	(525)
Employee Mileage Expenditures	300	79	221
General Association Dues	500	477	23
Miscellaneous Contractual Expenditures	74,438	44,661	29,777
Total Contractual Services	<u>542,581</u>	<u>521,417</u>	<u>21,164</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 500	\$ 484	\$ 16
Operating Supplies	100	69	31
Books and Subscriptions	100	-	100
Computer Software - Non-Capital	-	1,891	(1,891)
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	751	249
Total Commodities	1,750	3,195	(1,445)
Total Water Resources	893,023	887,199	5,824
Debt Service - Principal	840,000	840,000	-
Debt Service - Interest and Fees	1,381,720	1,381,269	451
 Total Expenditures	 \$ 74,200,915	 \$ 71,718,653	 \$ 2,482,262

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 2,445,167	\$ 2,433,226	(\$ 11,941)
Charges for Services	1,178	1,198	20
Reimbursements	366,000	365,652	(348)
Interest	60,000	35,056	(24,944)
Miscellaneous	254,000	254,962	962
	<u>3,126,345</u>	<u>3,090,094</u>	<u>(36,251)</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	107,736	98,286	9,450
Benefits			
Healthcare Contribution	13,025	11,806	1,219
Dental Contribution	671	556	115
FICA/SS Contribution	8,242	8,402	(160)
IMRF Contribution	8,727	7,513	1,214
Total Benefits	30,665	28,277	2,388
Contractual Services			
Project Administration Services	120,000	122,433	(2,433)
Contractual/Consulting Services	150,000	182,357	(32,357)
Liability Insurance	971,694	1,004,963	(33,269)
Workers Compensation	774,512	719,687	54,825
Unemployment Claims	119,879	159,547	(39,668)
Conferences and Meetings	600	-	600
Employee Training	800	2,201	(1,401)
Employee Mileage Expenditures	450	-	450
General Association Dues	450	-	450
Employee Contractual Expenditures	43,500	20,000	23,500
Total Contractual Services	2,181,885	2,211,188	(29,303)
Commodities			
Office Supplies	400	348	52
Operating Supplies	200	200	-
Computer Related Supplies	200	155	45
Books and Subscriptions	300	300	-
Total Commodities	1,100	1,003	97
Total General Government	2,321,386	2,338,754	(17,368)
Judicial			
Personnel Services			
Salaries and Wages	447,887	512,571	(64,684)
Benefits			
Healthcare Contribution	97,027	93,381	3,646
Dental Contribution	3,869	3,210	659

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
FICA/SS Contribution	\$ 34,263	\$ 35,989	(\$ 1,726)
IMRF Contribution	36,278	38,005	(1,727)
Total Benefits	171,437	170,585	852
Contractual Services			
Contractual/Consulting Services	-	910	(910)
Legal Services	359,500	319,873	39,627
Trials and Costs of Hearing	24,820	22,222	2,598
Repairs and Maintenance - Copiers	1,000	805	195
Liability Insurance	12,720	12,720	-
Workers Compensation	8,688	8,688	-
Unemployment Claims	761	761	-
General Printing	500	214	286
Legal Printing	500	10	490
Conferences and Meetings	2,000	1,346	654
Employee Training	7,520	4,550	2,970
Employee Mileage Expenditures	500	430	70
General Association Dues	2,215	1,895	320
Total Contractual Services	420,724	374,424	46,300
Commodities			
Office Supplies	500	384	116
Books and Subscriptions	5,500	5,468	32
Total Commodities	6,000	5,852	148
Total Judicial	1,046,048	1,063,432	(17,384)
Total Expenditures	3,367,434	3,402,186	(34,752)
Excess (deficiency) of revenues over expenditures	(241,089)	(312,092)	(553,181)
Other Financing Sources (Uses)			
Transfers In	3,589	3,589	-
Total Other Financing Sources (Uses)	3,589	3,589	-
Net Change in Fund Balance	(\$ 237,500)	(308,503)	(\$ 71,003)
Fund Balance at Beginning of Year		3,290,503	
Fund Balance at End of Year		\$ 2,982,000	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 23,490,206	\$ 23,656,805	\$ 166,599
Other Taxes	216,803	218,340	1,537
Interest	<u>360,000</u>	<u>151,570</u>	<u>(208,430)</u>
Total Revenues	<u>24,067,009</u>	<u>24,026,715</u>	<u>(40,294)</u>
Expenditures			
Debt Service			
Debt Service - Principal	11,315,000	11,315,000	-
Debt Service - Interest and Fees	<u>12,160,207</u>	<u>11,406,471</u>	<u>753,736</u>
Total Expenditures	<u>23,475,207</u>	<u>22,721,471</u>	<u>753,736</u>
Net Change in Fund Balance	<u>\$ 591,802</u>	1,305,244	<u>\$ 713,442</u>
Fund Balance at Beginning of Year		<u>254,433</u>	
Fund Balance at End of Year		<u>\$ 1,559,677</u>	

KANE COUNTY, ILLINOIS

Transit Sales Tax Bond Construction Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 87,293	\$ 87,293
Total Revenues	-	87,293	87,293
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	4,077,475	3,496,519	580,956
Repairs and Maintenance - Bridges	1,007,745	918,795	88,950
Repairs and Maintenance - Pavement Mark	876,875	846,131	30,744
Repairs and Maintenance - Resurfacing	619,500	619,002	498
Total Contractual Services	6,581,595	5,880,447	701,148
Other Expenditures			
Debt Issuance Costs	193,400	194,813	(1,413)
Total Highway and Streets	6,774,995	6,075,260	699,735
Capital Outlay			
Bridge Construction	3,070,540	3,365,706	(295,166)
Total Expenditures	9,845,535	9,440,966	404,569
Excess (deficiency) of revenues over expenditures	(9,845,535)	(9,353,673)	(19,199,208)
Other Financing Sources (Uses)			
Issuance of Bonds	40,000,000	40,000,000	-
Premium on Bonds Sold	6,090	6,090	-
Total Other Financing Sources (Uses)	40,006,090	40,006,090	-
Net Change in Fund Balance	\$ 30,160,555	30,652,417	\$ 491,862
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 30,652,417	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 2,000,000	\$ 2,210,000	\$ 210,000
Interest	400,000	267,801	(132,199)
Miscellaneous	10,000	4,444	(5,556)
Total Revenues	<u>2,410,000</u>	<u>2,482,245</u>	<u>72,245</u>
Expenditures			
General Government	302,800	143,830	158,970
Capital Outlay	60,000,000	50,351,984	9,648,016
Total Expenditures	<u>60,302,800</u>	<u>50,495,814</u>	<u>9,806,986</u>
Excess (deficiency) of revenues over expenditures	(57,892,800)	(48,013,569)	(105,906,369)
Other Financing Sources (Uses)			
Transfers In	-	6,529,341	6,529,341
Total Other Financing Sources (Uses)	<u>-</u>	<u>6,529,341</u>	<u>6,529,341</u>
Net Change in Fund Balance	(<u>\$ 57,892,800</u>)	(41,484,228)	<u>\$ 16,408,572</u>
Fund Balance at Beginning of Year		<u>47,451,542</u>	
Fund Balance at End of Year		<u>\$ 5,967,314</u>	

KANE COUNTY, ILLINOIS

November 30, 2009

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.

Public Safety Sales Tax Fund - To account for 15% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund operating and capital costs of public safety in the County.

Transit Sales Tax Contingency Fund - To account for 3% of the County's share of the .25% RTA 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.

Rental Housing Support Surcharge Fund - To account for the recording of any real-estate related documents and to administer the Rental Housing Support State Program Surcharge by the County Recorder's Office.

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.

KANE COUNTY, ILLINOIS

November 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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.

KANE COUNTY, ILLINOIS

November 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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.

Transportation Sales Tax Fund - To account for 82% of the County's share of the .25% RTA Mass Transit Sales Tax to be used to fund operating and capital costs of public transportation services or facilities or to fund operating, capital, right-of-way, construction, and maintenance costs of other transportation purposes, including road, bridge, and transit purposes intended to improve mobility or reduce congestion in the County.

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..

KANE COUNTY, ILLINOIS

November 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

Veterans' Commission Fund - To account for revenues derived from a separate property tax levy which are subsequently used to operate the County's Veterans Assistance Programs.

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

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

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

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

Cost Share Drainage Fund - To account for funds to provide technical assistance and financial aid in solving stormwater and subsurface drainage problems on private and/or public property in the older residential areas of the County.

Recovery Act Programs Fund - To account for various grant programs funded under the American Recovery and Reinvestment Act of 2009.

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.

KANE COUNTY, ILLINOIS

November 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

KANE COUNTY, ILLINOIS

November 30, 2009

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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.

Permanent Fund

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

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KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Special Revenue Funds

	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund	Riverboat Fund
Assets					
Cash and Investments	\$ 15,704	\$ 1,812,683	\$ 4,689,761	\$ 3,325,912	\$ 11,135,163
Cash Held by Paying Agent	-	-	-	-	731,196
Interest Receivable	23	2,621	7,965	4,893	16,368
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	1,852	183,587	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 15,727	\$ 1,817,156	\$ 4,881,313	\$ 3,330,805	\$ 11,882,727
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 2,064	\$ 927,384	\$ 11,853	\$ 98
Accrued Payroll	-	23,386	-	128,506	1,946
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	-	25,450	927,384	140,359	2,044
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	15,727	1,791,706	3,953,929	3,190,446	11,880,683
Total Fund Balances	15,727	1,791,706	3,953,929	3,190,446	11,880,683
Total Liabilities and Fund Balances	\$ 15,727	\$ 1,817,156	\$ 4,881,313	\$ 3,330,805	\$ 11,882,727

Public Safety Sales Tax Fund	Transit Sales Tax Contingency Fund	Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund
\$ 551,310	\$ 682,146	\$ 408,503	\$ 38,393	\$ 1,742,692	\$ 38,820	\$ 150,771
-	-	-	-	-	-	-
810	1,003	547	57	2,563	57	209
-	-	-	-	-	-	-
496,743	99,349	-	-	-	-	-
10,017	-	-	10,350	25,376	2,736	-
-	-	-	-	-	-	-
1,100,417	-	-	-	-	-	-
<u>\$ 2,159,297</u>	<u>\$ 782,498</u>	<u>\$ 409,050</u>	<u>\$ 48,800</u>	<u>\$ 1,770,631</u>	<u>\$ 41,613</u>	<u>\$ 150,980</u>

\$ 26,057	\$ -	\$ 17,559	\$ 868	\$ 6,883	\$ -	\$ 7,941
-	-	4,958	2,214	12,464	129	-
10,017	-	-	-	-	-	-
167,732	33,546	-	-	-	-	-
-	-	-	-	-	-	-
<u>203,806</u>	<u>33,546</u>	<u>22,517</u>	<u>3,082</u>	<u>19,347</u>	<u>129</u>	<u>7,941</u>

1,100,417	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
855,074	748,952	386,533	45,718	1,751,284	41,484	143,039
<u>1,955,491</u>	<u>748,952</u>	<u>386,533</u>	<u>45,718</u>	<u>1,751,284</u>	<u>41,484</u>	<u>143,039</u>

<u>\$ 2,159,297</u>	<u>\$ 782,498</u>	<u>\$ 409,050</u>	<u>\$ 48,800</u>	<u>\$ 1,770,631</u>	<u>\$ 41,613</u>	<u>\$ 150,980</u>
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(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Special Revenue Funds (Continued)

	Court Automation Fund	Court Document Storage Fund	Child Support Fund	Circuit Clerk Administrative Services Fund	Title IV-D Child Support Fund
Assets					
Cash and Investments	\$ 1,144,972	\$ 971,007	\$ 392,350	\$ 267,828	\$ 116,308
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	1,547	1,297	562	369	-
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	133,514
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 1,146,519	\$ 972,304	\$ 392,912	\$ 268,197	\$ 249,822
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 17,026	\$ 83,198	\$ 196	\$ -	\$ 10
Accrued Payroll	29,822	21,287	8,975	8,907	30,360
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	46,848	104,485	9,171	8,907	30,370
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	1,099,671	867,819	383,741	259,290	219,452
Total Fund Balances	1,099,671	867,819	383,741	259,290	219,452
Total Liabilities and Fund Balances	\$ 1,146,519	\$ 972,304	\$ 392,912	\$ 268,197	\$ 249,822

Drug Prosecution Fund	Victim Coordinator Services Program Fund	SAO Domestic Violence Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Weed and Seed Fund	Child Advocacy Center Fund
\$ 343,288	\$ 57,483	\$ 167,824	\$ 42,477	\$ 40,542	\$ 26,921	\$ 79,076
-	-	-	-	-	-	-
-	-	247	62	60	-	111
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,000	-	-	-	-	-	18,052
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 373,288</u>	<u>\$ 57,483</u>	<u>\$ 168,071</u>	<u>\$ 42,539</u>	<u>\$ 40,602</u>	<u>\$ 26,921</u>	<u>\$ 97,239</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200
13,277	5,054	18,245	8,859	3,541	2,541	32,223
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>13,277</u>	<u>5,054</u>	<u>18,245</u>	<u>8,859</u>	<u>3,541</u>	<u>2,541</u>	<u>32,423</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
360,011	52,429	149,826	33,680	37,061	24,380	64,816
<u>360,011</u>	<u>52,429</u>	<u>149,826</u>	<u>33,680</u>	<u>37,061</u>	<u>24,380</u>	<u>64,816</u>
\$ 373,288	\$ 57,483	\$ 168,071	\$ 42,539	\$ 40,602	\$ 26,921	\$ 97,239

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Special Revenue Funds (Continued)

	Law Library Fund	Court Security Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund	Probation Services Fund
Assets					
Cash and Investments	\$ 272,436	\$ 1,104,989	\$ 3,281	\$ 390	\$ 1,831,381
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	368	1,434	5	1	-
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	15,200	-	-	-
Total Assets	\$ 272,804	\$ 1,121,623	\$ 3,286	\$ 391	\$ 1,831,381
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 32,598	\$ 5,834	\$ -	\$ -	\$ 79,175
Accrued Payroll	5,295	70,635	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	37,893	76,469	-	-	79,175
Fund Balances					
Reserved for:					
Prepaid Items	-	15,200	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	234,911	1,029,954	3,286	391	1,752,206
Total Fund Balances	234,911	1,045,154	3,286	391	1,752,206
Total Liabilities and Fund Balances	\$ 272,804	\$ 1,121,623	\$ 3,286	\$ 391	\$ 1,831,381

Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund	Juvenile Drug Court Fund	Animal Control Fund	County Highway Fund
\$ 17,238	\$ 555,621	\$ 129,088	\$ 50	\$ 81,819	\$ 473,913	\$ 9,754,846
-	-	-	-	-	-	-
21	817	176	-	114	693	13,140
-	-	-	-	-	-	-
-	-	-	-	-	-	189,319
-	-	-	-	-	13,195	227,204
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 17,259</u>	<u>\$ 556,438</u>	<u>\$ 129,264</u>	<u>\$ 50</u>	<u>\$ 81,933</u>	<u>\$ 487,801</u>	<u>\$ 10,184,509</u>
\$ 17,483	\$ 3,621	\$ 135	\$ -	\$ 17,421	\$ 4,299	\$ 428,098
-	-	7,484	-	-	22,493	120,752
-	-	-	-	-	1,226,184	-
-	-	-	-	-	-	229,345
-	-	-	-	-	-	-
<u>17,483</u>	<u>3,621</u>	<u>7,619</u>	<u>-</u>	<u>17,421</u>	<u>1,252,976</u>	<u>778,195</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(224)	552,817	121,645	50	64,512	(765,175)	9,406,314
(224)	552,817	121,645	50	64,512	(765,175)	9,406,314
<u>\$ 17,259</u>	<u>\$ 556,438</u>	<u>\$ 129,264</u>	<u>\$ 50</u>	<u>\$ 81,933</u>	<u>\$ 487,801</u>	<u>\$ 10,184,509</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Special Revenue Funds (Continued)

	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund
Assets					
Cash and Investments	\$ 695,967	\$ 7,225,675	\$ 66,604	\$ 11,257,623	\$ 15,951,268
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	1,023	10,541	98	12,022	21,223
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	73,796	1,716,780	-	3,018,866	2,732,464
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 770,786	\$ 8,952,996	\$ 66,702	\$ 14,288,511	\$ 18,704,955
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 27,727	\$ 330,481	\$ -	\$ 265,593	\$ 354,479
Accrued Payroll	-	90,706	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	41,300	649,521	-	1,527,034	933,871
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	69,027	1,070,708	-	1,792,627	1,288,350
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	701,759	7,882,288	66,702	12,495,884	17,416,605
Total Fund Balances	701,759	7,882,288	66,702	12,495,884	17,416,605
Total Liabilities and Fund Balances	\$ 770,786	\$ 8,952,996	\$ 66,702	\$ 14,288,511	\$ 18,704,955

County Health Fund	Kane Kares Fund	Youth Services Fund	Veterans' Commission Fund	Economic Development Fund	Community Development Block Grant Fund	Home Program Fund
\$ 1,859,959	\$ 127,859	\$ 123,646	\$ 594,425	\$ 89,386	\$ 9,270	\$ 8,281
-	-	-	-	-	-	-
2,830	172	182	876	131	-	-
-	-	-	-	-	-	-
2,121,252	-	-	-	-	-	-
-	-	-	920	-	4,792	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 3,984,041</u>	<u>\$ 128,031</u>	<u>\$ 123,828</u>	<u>\$ 596,221</u>	<u>\$ 89,517</u>	<u>\$ 14,062</u>	<u>\$ 8,281</u>
\$ 136,026	\$ 96,257	\$ -	\$ 3,092	\$ -	\$ 16	\$ -
294,119	24,879	-	10,223	1,705	10,030	2,725
-	-	-	-	-	-	-
314,969	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>745,114</u>	<u>121,136</u>	<u>-</u>	<u>13,315</u>	<u>1,705</u>	<u>10,046</u>	<u>2,725</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,238,927	6,895	123,828	582,906	87,812	4,016	5,556
<u>3,238,927</u>	<u>6,895</u>	<u>123,828</u>	<u>582,906</u>	<u>87,812</u>	<u>4,016</u>	<u>5,556</u>
<u>\$ 3,984,041</u>	<u>\$ 128,031</u>	<u>\$ 123,828</u>	<u>\$ 596,221</u>	<u>\$ 89,517</u>	<u>\$ 14,062</u>	<u>\$ 8,281</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Special Revenue Funds (Continued)

	Unincorporated Stormwater Management Fund	Cost Share Drainage Fund	Recovery Act Programs Fund	Stormwater Management Planning Fund	Farmland Preservation Fund
Assets					
Cash and Investments	\$ 76,475	\$ 1,418	\$ -	\$ 1,087,491	\$ 3,824,603
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	112	2	-	1,568	5,624
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	38,570	-	-
Other Receivables	30,943	136	-	20,205	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 107,530	\$ 1,556	\$ 38,570	\$ 1,109,264	\$ 3,830,227
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 2,427	\$ 57,601	\$ -
Accrued Payroll	-	-	1,079	9,702	-
Due to Other Funds	-	-	34,860	-	-
Deferred Revenue	-	-	38,570	-	-
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	-	-	76,936	67,303	-
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	107,530	1,556	(38,366)	1,041,961	3,830,227
Total Fund Balances	107,530	1,556	(38,366)	1,041,961	3,830,227
Total Liabilities and Fund Balances	\$ 107,530	\$ 1,556	\$ 38,570	\$ 1,109,264	\$ 3,830,227

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, 2009)	Forest Preserve District's IMRF Fund (June 30, 2009)	Forest Preserve District's Insurance Fund (June 30, 2009)
\$ 30,224	\$ 80,240	\$ 203,796	\$ 4,979	\$ 5,920,863	\$ 193,470	\$ 671,322
-	-	-	-	-	-	-
44	118	-	-	-	-	-
-	-	-	-	2,557,509	134,575	174,905
-	-	1,375,862	-	-	-	-
-	-	2,150	-	162,637	-	-
-	-	-	-	-	-	-
-	-	-	-	6,500	-	-
<u>\$ 30,268</u>	<u>\$ 80,358</u>	<u>\$ 1,581,808</u>	<u>\$ 4,979</u>	<u>\$ 8,647,509</u>	<u>\$ 328,045</u>	<u>\$ 846,227</u>
\$ 45	\$ 118	\$ 1,517,300	\$ -	\$ 95,603	\$ -	\$ 53,611
-	-	64,508	-	123,242	-	-
-	-	-	-	-	-	-
-	-	194,259	-	-	-	-
-	-	-	-	4,752,277	250,062	325,003
<u>45</u>	<u>118</u>	<u>1,776,067</u>	<u>-</u>	<u>4,971,122</u>	<u>250,062</u>	<u>378,614</u>
-	-	-	-	6,500	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
30,223	80,240	(194,259)	4,979	3,669,887	77,983	467,613
<u>30,223</u>	<u>80,240</u>	<u>(194,259)</u>	<u>4,979</u>	<u>3,676,387</u>	<u>77,983</u>	<u>467,613</u>
<u>\$ 30,268</u>	<u>\$ 80,358</u>	<u>\$ 1,581,808</u>	<u>\$ 4,979</u>	<u>\$ 8,647,509</u>	<u>\$ 328,045</u>	<u>\$ 846,227</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

	Special Revenue Funds (Continued)		Debt Service Funds		
	Forest Preserve District's Social Security Fund (June 30, 2009)	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Capital Improvement Debt Service Fund
Assets					
Cash and Investments	\$ 157,509	\$ 92,729,339	\$ 1,828,051	\$ 1,995,555	\$ 2,560,433
Cash Held by Paying Agent	-	731,196	-	-	-
Interest Receivable	-	114,706	2,688	2,934	3,765
Property Tax Receivable	126,526	2,993,515	-	-	-
Intergovernmental Receivable	-	11,863,001	-	-	-
Other Receivables	-	877,666	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	1,122,117	-	-	-
Total Assets	\$ 284,035	\$ 110,431,540	\$ 1,830,739	\$ 1,998,489	\$ 2,564,198
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 4,630,377	\$ -	\$ -	\$ -
Accrued Payroll	-	1,216,271	-	-	-
Due to Other Funds	-	1,271,061	-	-	-
Deferred Revenue	-	4,130,147	-	-	-
Deferred Property Taxes	235,105	5,562,447	-	-	-
Total Liabilities	235,105	16,810,303	-	-	-
Fund Balances					
Reserved for:					
Prepaid Items	-	1,122,117	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	1,830,739	1,998,489	2,564,198
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	48,930	92,499,120	-	-	-
Total Fund Balances	48,930	93,621,237	1,830,739	1,998,489	2,564,198
Total Liabilities and Fund Balances	\$ 284,035	\$ 110,431,540	\$ 1,830,739	\$ 1,998,489	\$ 2,564,198

Capital Projects Funds

Motor Fuel Tax Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Mill Creek Special Service Area Fund	Bowes Creek Special Service Area Fund	Transportation Capital Fund
\$ 2,712,364	\$ 9,096,403	\$ 5,443,840	\$ 5,025,045	\$ 918,791	\$ 1,168	\$ 10,095,087
-	-	-	-	-	-	-
4,063	13,450	8,002	7,386	1,358	2	12,738
-	-	-	-	-	-	-
-	-	-	-	-	-	2,858,368
-	-	747,664	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 2,716,427</u>	<u>\$ 9,109,853</u>	<u>\$ 6,199,506</u>	<u>\$ 5,032,431</u>	<u>\$ 920,149</u>	<u>\$ 1,170</u>	<u>\$ 12,966,193</u>
\$ -	\$ -	\$ 18,710	\$ 69,892	\$ 49,065	\$ -	\$ 190,954
-	-	-	-	5,320	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,498,388
-	-	-	-	-	-	-
<u>-</u>	<u>-</u>	<u>18,710</u>	<u>69,892</u>	<u>54,385</u>	<u>-</u>	<u>2,689,342</u>
-	-	-	-	-	-	-
-	-	747,664	-	-	-	-
2,716,427	9,109,853	-	-	-	-	-
-	-	-	4,962,539	865,764	1,170	10,276,851
-	-	-	-	-	-	-
-	-	5,433,132	-	-	-	-
<u>2,716,427</u>	<u>9,109,853</u>	<u>6,180,796</u>	<u>4,962,539</u>	<u>865,764</u>	<u>1,170</u>	<u>10,276,851</u>
<u>\$ 2,716,427</u>	<u>\$ 9,109,853</u>	<u>\$ 6,199,506</u>	<u>\$ 5,032,431</u>	<u>\$ 920,149</u>	<u>\$ 1,170</u>	<u>\$ 12,966,193</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2009

Capital Projects Funds (Continued)

	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund
Assets					
Cash and Investments	\$ 841,775	\$ 1,148,982	\$ 1,506,547	\$ 1,357,409	\$ 803,401
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	1,239	1,693	2,223	1,999	1,186
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	188,204	108,858	-	-	374,946
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 1,031,218</u>	<u>\$ 1,259,533</u>	<u>\$ 1,508,770</u>	<u>\$ 1,359,408</u>	<u>\$ 1,179,533</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 268,736	\$ -	\$ 47,692	\$ 85,170
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	741	33,858	-	-	374,946
Deferred Property Taxes	-	-	-	-	-
Total Liabilities	<u>741</u>	<u>302,594</u>	<u>-</u>	<u>47,692</u>	<u>460,116</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	1,030,477	956,939	1,508,770	1,311,716	719,417
Permanent Funds	-	-	-	-	-
Unreserved	-	-	-	-	-
Total Fund Balances	<u>1,030,477</u>	<u>956,939</u>	<u>1,508,770</u>	<u>1,311,716</u>	<u>719,417</u>
Total Liabilities and Fund Balances	<u>\$ 1,031,218</u>	<u>\$ 1,259,533</u>	<u>\$ 1,508,770</u>	<u>\$ 1,359,408</u>	<u>\$ 1,179,533</u>

Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund	West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Forest Preserve District's Construction & Devel. Fund (June 30, 2009)
\$ 967,439	\$ 1,743,955	\$ 159,629	\$ 622,155	\$ 133,681	\$ 140,447	\$ 18,232,816
-	-	-	-	-	-	-
1,434	2,568	235	942	221	207	-
-	-	-	-	-	-	107,660
1,249	-	-	-	220,242	15,100	243,318
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 970,122</u>	<u>\$ 1,746,523</u>	<u>\$ 159,864</u>	<u>\$ 623,097</u>	<u>\$ 354,144</u>	<u>\$ 155,754</u>	<u>\$ 18,583,794</u>
\$ -	\$ -	\$ 1,383	\$ -	\$ -	\$ -	\$ 1,359,920
-	-	-	-	-	-	27,237
-	-	-	-	-	-	-
158,752	-	-	-	-	-	-
-	-	-	-	-	-	200,050
<u>158,752</u>	<u>-</u>	<u>1,383</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,587,207</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
811,370	1,746,523	158,481	623,097	354,144	155,754	16,996,587
-	-	-	-	-	-	-
<u>811,370</u>	<u>1,746,523</u>	<u>158,481</u>	<u>623,097</u>	<u>354,144</u>	<u>155,754</u>	<u>16,996,587</u>
\$ 970,122	\$ 1,746,523	\$ 159,864	\$ 623,097	\$ 354,144	\$ 155,754	\$ 18,583,794

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet November 30, 2009

	Capital Projects Funds (Cont.)	Permanent Fund	
	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
Assets			
Cash and Investments	\$ 49,142,167	\$ 2,980,948	\$ 153,948,857
Cash Held by Paying Agent	-	-	731,196
Interest Receivable	43,433	4,383	175,972
Property Tax Receivable	107,660	-	3,101,175
Intergovernmental Receivable	4,010,285	-	15,873,286
Other Receivables	-	27,615	905,281
Due from Other Funds	747,664	-	747,664
Prepaid Items	-	-	1,122,117
Total Assets	\$ 54,051,209	\$ 3,012,946	\$ 176,605,548
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 2,091,522	\$ -	\$ 6,721,899
Accrued Payroll	32,557	-	1,248,828
Due to Other Funds	-	-	1,271,061
Deferred Revenue	3,066,685	-	7,196,832
Deferred Property Taxes	200,050	-	5,762,497
Total Liabilities	5,390,814	-	22,201,117
 Fund Balances			
Reserved for:			
Prepaid Items	-	-	1,122,117
Long-Term Interfund Loans	747,664	-	747,664
Debt Service	-	-	9,109,853
Capital Projects	42,479,599	-	42,479,599
Permanent Funds	-	3,012,946	3,012,946
Unreserved	5,433,132	-	97,932,252
Total Fund Balances	48,660,395	3,012,946	154,404,431
Total Liabilities and Fund Balances	\$ 54,051,209	\$ 3,012,946	\$ 176,605,548

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KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Special Revenue Funds

	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund	Riverboat Fund
Revenues					
Property Tax	\$ -	\$ -	\$ 5,228,131	\$ 3,322,657	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	1,355	815,751	4,220	1,821	-
Fines	-	-	-	-	-
Reimbursements	-	5	-	-	-
Interest	220	30,717	53,730	38,713	155,203
Miscellaneous	-	-	-	8,646	7,982,047
Total Revenues	<u>1,575</u>	<u>846,473</u>	<u>5,286,081</u>	<u>3,371,837</u>	<u>8,137,250</u>
Expenditures					
Current:					
General Government	-	873,699	4,854,925	3,234,617	1,030,932
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	-	107,196	-	-	-
Total Expenditures	<u>-</u>	<u>980,895</u>	<u>4,854,925</u>	<u>3,234,617</u>	<u>1,030,932</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>1,575</u>	<u>(134,422)</u>	<u>431,156</u>	<u>137,220</u>	<u>7,106,318</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	5,873	5,546	-
Transfers Out	-	-	-	-	(3,182,974)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>5,873</u>	<u>5,546</u>	<u>(3,182,974)</u>
Net Change in Fund Balances	<u>1,575</u>	<u>(134,422)</u>	<u>437,029</u>	<u>142,766</u>	<u>3,923,344</u>
Fund Balances (Deficit), Beginning of Year	<u>14,152</u>	<u>1,926,128</u>	<u>3,516,900</u>	<u>3,047,680</u>	<u>7,957,339</u>
Fund Balances (Deficit), End of Year	<u>\$ 15,727</u>	<u>\$ 1,791,706</u>	<u>\$ 3,953,929</u>	<u>\$ 3,190,446</u>	<u>\$ 11,880,683</u>

Public Safety Sales Tax Fund	Transit Sales Tax Contingency Fund	Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
1,997,808	399,562	-	-	-	-	-
-	-	-	-	-	-	-
670,761	-	-	-	-	-	-
-	-	90,733	144,236	374,800	41,502	125,450
-	-	-	-	-	-	-
533,250	-	-	-	25	-	-
8,224	43,835	5,151	763	28,597	110	1,894
-	-	-	-	-	-	-
<u>3,210,043</u>	<u>443,397</u>	<u>95,884</u>	<u>144,999</u>	<u>403,422</u>	<u>41,612</u>	<u>127,344</u>
-	-	-	-	-	-	-
-	-	60,327	110,713	515,782	128	-
-	-	-	-	-	-	93,381
228,970	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,678,913	-	12,572	24,232	23,296	-	-
<u>1,907,883</u>	<u>-</u>	<u>72,899</u>	<u>134,945</u>	<u>539,078</u>	<u>128</u>	<u>93,381</u>
1,302,160	443,397	22,985	10,054	(135,656)	41,484	33,963
-	-	-	-	-	-	-
1,295,331	-	-	-	-	-	-
(642,000)	(8,376,474)	-	-	-	-	-
<u>653,331</u>	<u>(8,376,474)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
1,955,491	(7,933,077)	22,985	10,054	(135,656)	41,484	33,963
-	8,682,029	363,548	35,664	1,886,940	-	109,076
<u>\$ 1,955,491</u>	<u>\$ 748,952</u>	<u>\$ 386,533</u>	<u>\$ 45,718</u>	<u>\$ 1,751,284</u>	<u>\$ 41,484</u>	<u>\$ 143,039</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Special Revenue Funds (Continued)

	Court Automation Fund	Court Document Storage Fund	Child Support Fund	Circuit Clerk Administrative Services Fund	Title IV-D Child Support Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	786,014
Charges for Services	1,350,613	-	145,925	246,762	-
Fines	-	1,299,893	-	-	-
Reimbursements	-	-	-	-	-
Interest	14,584	11,776	6,518	3,115	-
Miscellaneous	-	-	-	-	-
Total Revenues	1,365,197	1,311,669	152,443	249,877	786,014
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	981,635	1,038,305	203,770	150,294	763,173
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	35,600	53,307	-	-	-
Total Expenditures	1,017,235	1,091,612	203,770	150,294	763,173
Excess (Deficiency) of Revenues Over Expenditures	347,962	220,057	(51,327)	99,583	22,841
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	19,284
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	-	19,284
Net Change in Fund Balances	347,962	220,057	(51,327)	99,583	42,125
Fund Balances (Deficit), Beginning of Year	751,709	647,762	435,068	159,707	177,327
Fund Balances (Deficit), End of Year	\$ 1,099,671	\$ 867,819	\$ 383,741	\$ 259,290	\$ 219,452

Drug Prosecution Fund	Victim Coordinator Services Program Fund	SAO Domestic Violence Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Weed and Seed Fund	Child Advocacy Center Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
143,967	86,759	-	-	67,354	150,000	68,375
-	-	-	10,000	-	-	62,411
47,149	-	-	-	-	-	-
-	-	-	-	-	-	40,833
-	-	5,100	1,313	709	-	2,821
-	-	-	-	-	-	-
<u>191,116</u>	<u>86,759</u>	<u>5,100</u>	<u>11,313</u>	<u>68,063</u>	<u>150,000</u>	<u>174,440</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
332,425	158,788	408,598	221,723	87,659	129,770	825,634
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	20,000	-
<u>332,425</u>	<u>158,788</u>	<u>408,598</u>	<u>221,723</u>	<u>87,659</u>	<u>149,770</u>	<u>825,634</u>
(141,309)	(72,029)	(403,498)	(210,410)	(19,596)	230	(651,194)
-	-	-	-	-	-	-
135,478	75,911	233,209	222,830	16,108	-	688,327
-	-	-	-	-	-	-
<u>135,478</u>	<u>75,911</u>	<u>233,209</u>	<u>222,830</u>	<u>16,108</u>	<u>-</u>	<u>688,327</u>
(5,831)	3,882	(170,289)	12,420	(3,488)	230	37,133
<u>365,842</u>	<u>48,547</u>	<u>320,115</u>	<u>21,260</u>	<u>40,549</u>	<u>24,150</u>	<u>27,683</u>
<u>\$ 360,011</u>	<u>\$ 52,429</u>	<u>\$ 149,826</u>	<u>\$ 33,680</u>	<u>\$ 37,061</u>	<u>\$ 24,380</u>	<u>\$ 64,816</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Special Revenue Funds (Continued)

	<u>Law Library Fund</u>	<u>Court Security Fund</u>	<u>Justice Assistance Grant Fund</u>	<u>Arrestees' Medical Costs Fund</u>	<u>Probation Services Fund</u>
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	17,089
Charges for Services	334,231	1,920,236	-	-	614,029
Fines	89	-	-	-	-
Reimbursements	19,085	-	-	-	6,709
Interest	3,559	13,901	83	1	-
Miscellaneous	-	-	-	-	-
Total Revenues	<u>356,964</u>	<u>1,934,137</u>	<u>83</u>	<u>1</u>	<u>637,827</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	316,651	-	-	-	-
Public Safety	-	1,774,196	-	-	803,083
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	6,454	22,617	-	-	3,437
Total Expenditures	<u>323,105</u>	<u>1,796,813</u>	<u>-</u>	<u>-</u>	<u>806,520</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>33,859</u>	<u>137,324</u>	<u>83</u>	<u>1</u>	<u>(168,693)</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(201,181)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(201,181)</u>
Net Change in Fund Balances	33,859	137,324	83	1	(369,874)
Fund Balances (Deficit), Beginning of Year	<u>201,052</u>	<u>907,830</u>	<u>3,203</u>	<u>390</u>	<u>2,122,080</u>
Fund Balances (Deficit), End of Year	<u>\$ 234,911</u>	<u>\$ 1,045,154</u>	<u>\$ 3,286</u>	<u>\$ 391</u>	<u>\$ 1,752,206</u>

Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund	Juvenile Drug Court Fund	Animal Control Fund	County Highway Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,055,616
-	-	-	-	-	-	-
-	-	-	-	-	-	264,475
-	-	-	-	-	-	-
81,738	-	135,650	-	58,136	759,812	31,780
-	-	-	-	-	9,815	-
-	-	-	-	-	36,985	697,828
169	8,523	2,651	-	1,704	5,780	139,863
-	-	-	-	-	4,176	57,715
<u>81,907</u>	<u>8,523</u>	<u>138,301</u>	<u>-</u>	<u>59,840</u>	<u>816,568</u>	<u>6,247,277</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
87,378	105,006	228,000	-	111,592	744,794	-
-	-	-	-	-	-	6,104,715
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	1,644,072
<u>87,378</u>	<u>105,006</u>	<u>228,000</u>	<u>-</u>	<u>111,592</u>	<u>744,794</u>	<u>7,748,787</u>
(5,471)	(96,483)	(89,699)	-	(51,752)	71,774	(1,501,510)
-	-	-	-	-	-	-
-	185,000	173,775	-	72,406	-	59,013
-	-	-	-	-	-	-
-	<u>185,000</u>	<u>173,775</u>	<u>-</u>	<u>72,406</u>	<u>-</u>	<u>59,013</u>
(5,471)	88,517	84,076	-	20,654	71,774	(1,442,497)
<u>5,247</u>	<u>464,300</u>	<u>37,569</u>	<u>50</u>	<u>43,858</u>	<u>(836,949)</u>	<u>10,848,811</u>
<u>(\$ 224)</u>	<u>\$ 552,817</u>	<u>\$ 121,645</u>	<u>\$ 50</u>	<u>\$ 64,512</u>	<u>(\$ 765,175)</u>	<u>\$ 9,406,314</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Special Revenue Funds (Continued)

	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund
Revenues					
Property Tax	\$ 315,028	\$ -	\$ 65,426	\$ -	\$ -
Other Taxes	-	6,483,571	-	8,306,937	10,921,350
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	154,712	8,152,532	-	686,755	989,000
Interest	8,606	60,710	371	161,035	103,927
Miscellaneous	5,487	1,974	-	-	-
Total Revenues	<u>483,833</u>	<u>14,698,787</u>	<u>65,797</u>	<u>9,154,727</u>	<u>12,014,277</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	326,929	4,465,017	69,369	5,144,173	116,333
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	9,847,600	-	1,612,436	1,562,482
Total Expenditures	<u>326,929</u>	<u>14,312,617</u>	<u>69,369</u>	<u>6,756,609</u>	<u>1,678,815</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>156,904</u>	<u>386,170</u>	<u>(3,572)</u>	<u>2,398,118</u>	<u>10,335,462</u>
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	50,484	-	-	7,081,143
Transfers Out	-	(3,394,035)	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>(3,343,551)</u>	<u>-</u>	<u>-</u>	<u>7,081,143</u>
Net Change in Fund Balances	<u>156,904</u>	<u>(2,957,381)</u>	<u>(3,572)</u>	<u>2,398,118</u>	<u>17,416,605</u>
Fund Balances (Deficit), Beginning of Year	<u>544,855</u>	<u>10,839,669</u>	<u>70,274</u>	<u>10,097,766</u>	<u>-</u>
Fund Balances (Deficit), End of Year	<u>\$ 701,759</u>	<u>\$ 7,882,288</u>	<u>\$ 66,702</u>	<u>\$ 12,495,884</u>	<u>\$ 17,416,605</u>

County Health Fund	Kane Kares Fund	Youth Services Fund	Veterans' Commission Fund	Economic Development Fund	Community Development Block Grant Fund	Home Program Fund
\$ 1,990,140	\$ -	\$ -	\$ 307,114	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
680,406	-	-	-	-	-	-
4,606,499	146,660	-	-	-	1,822,545	415,663
168,447	-	-	-	-	-	-
-	-	-	-	-	-	-
1,612,940	-	-	-	-	25,816	-
37,424	3,238	1,899	8,555	2,425	-	-
2,115	-	-	9,220	-	-	7,040
<u>9,097,971</u>	<u>149,898</u>	<u>1,899</u>	<u>324,889</u>	<u>2,425</u>	<u>1,848,361</u>	<u>422,703</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,077,718	626,003	-	367,190	-	-	-
-	-	-	-	-	-	-
-	-	-	-	208,417	1,558,013	415,410
-	-	-	-	-	-	-
-	-	-	-	-	-	-
102,600	-	-	-	-	-	-
<u>9,180,318</u>	<u>626,003</u>	<u>-</u>	<u>367,190</u>	<u>208,417</u>	<u>1,558,013</u>	<u>415,410</u>
(82,347)	(476,105)	1,899	(42,301)	(205,992)	290,348	7,293
-	-	-	-	-	-	-
-	429,424	-	-	225,000	-	-
-	-	-	-	-	(279,341)	-
-	429,424	-	-	225,000	(279,341)	-
(82,347)	(46,681)	1,899	(42,301)	19,008	11,007	7,293
<u>3,321,274</u>	<u>53,576</u>	<u>121,929</u>	<u>625,207</u>	<u>68,804</u>	<u>(6,991)</u>	<u>(1,737)</u>
<u>\$ 3,238,927</u>	<u>\$ 6,895</u>	<u>\$ 123,828</u>	<u>\$ 582,906</u>	<u>\$ 87,812</u>	<u>\$ 4,016</u>	<u>\$ 5,556</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Special Revenue Funds (Continued)

	<u>Unincorporated Stormwater Management Fund</u>	<u>Cost Share Drainage Fund</u>	<u>Recovery Act Programs Fund</u>	<u>Stormwater Management Planning Fund</u>	<u>Farmland Preservation Fund</u>
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	28,066	593,442	2,386,587
Charges for Services	33,324	13,599	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	8,775	-
Interest	2,071	8	-	20,010	57,378
Miscellaneous	-	-	-	-	100
Total Revenues	<u>35,395</u>	<u>13,607</u>	<u>28,066</u>	<u>622,227</u>	<u>2,444,065</u>
Expenditures					
Current:					
General Government	-	-	-	-	2,923,510
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	727,775	-
Development, Housing and Economic Development	49,191	12,051	66,432	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	-	-
Total Expenditures	<u>49,191</u>	<u>12,051</u>	<u>66,432</u>	<u>727,775</u>	<u>2,923,510</u>
Excess (Deficiency) of Revenues Over Expenditures	(13,796)	1,556	(38,366)	(105,548)	(479,445)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	216,859	-
Transfers Out	(24,273)	-	-	-	-
Total Other Financing Sources (Uses)	(24,273)	-	-	216,859	-
Net Change in Fund Balances	(38,069)	1,556	(38,366)	111,311	(479,445)
Fund Balances (Deficit), Beginning of Year	<u>145,599</u>	<u>-</u>	<u>-</u>	<u>930,650</u>	<u>4,309,672</u>
Fund Balances (Deficit), End of Year	<u>\$ 107,530</u>	<u>\$ 1,556</u>	<u>(\$ 38,366)</u>	<u>\$ 1,041,961</u>	<u>\$ 3,830,227</u>

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, 2009)	Forest Preserve District's IMRF Fund (June 30, 2009)	Forest Preserve District's Insurance Fund (June 30, 2009)
\$ -	\$ -	\$ -	\$ -	\$ 3,247,339	\$ 249,308	\$ 472,667
-	-	-	-	66,581	2,301	-
-	-	-	-	22,896	-	-
-	-	6,140,203	-	1,163	-	-
-	-	-	11,650	1,241,231	-	-
-	-	-	-	-	-	-
113,261	-	-	-	-	-	-
190	1,110	784	47	70,585	1,851	6,135
-	-	1,225	-	35,448	-	-
<u>113,451</u>	<u>1,110</u>	<u>6,142,212</u>	<u>11,697</u>	<u>4,685,243</u>	<u>253,460</u>	<u>478,802</u>
-	-	-	-	4,439,185	285,798	298,064
-	-	6,336,471	-	-	-	-
-	-	-	18,181	-	-	-
114,486	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	87,507	-	-
<u>114,486</u>	<u>-</u>	<u>6,336,471</u>	<u>18,181</u>	<u>4,526,692</u>	<u>285,798</u>	<u>298,064</u>
(1,035)	1,110	(194,259)	(6,484)	158,551	(32,338)	180,738
-	-	-	-	78,256	-	-
-	-	-	-	-	-	-
-	-	-	-	(72,731)	-	-
-	-	-	-	5,525	-	-
(1,035)	1,110	(194,259)	(6,484)	164,076	(32,338)	180,738
<u>31,258</u>	<u>79,130</u>	<u>-</u>	<u>11,463</u>	<u>3,512,311</u>	<u>110,321</u>	<u>286,875</u>
<u>\$ 30,223</u>	<u>\$ 80,240</u>	<u>(\$ 194,259)</u>	<u>\$ 4,979</u>	<u>\$ 3,676,387</u>	<u>\$ 77,983</u>	<u>\$ 467,613</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

	Special Revenue Funds (Continued)		Debt Service Funds		
	Forest Preserve District's Social Security Fund (June 30, 2009)	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund	Capital Improvement Debt Service Fund
Revenues					
Property Tax	\$ 219,969	\$ 20,473,395	\$ -	\$ -	\$ 2,525,444
Other Taxes	2,030	28,180,140	-	-	-
Licenses and Permits	-	967,777	-	-	-
Grants	-	18,131,147	-	-	-
Charges for Services	-	8,819,442	-	-	-
Fines	-	1,356,946	-	-	-
Reimbursements	-	13,078,511	-	-	-
Interest	1,463	1,139,149	27,386	30,607	9,483
Miscellaneous	-	8,115,193	-	-	-
Total Revenues	223,462	100,261,700	27,386	30,607	2,534,927
Expenditures					
Current:					
General Government	249,699	18,190,429	-	-	-
Public Service and Records	-	7,023,421	-	-	-
Judicial	-	5,729,987	-	-	-
Public Safety	-	4,197,505	-	-	-
Highways and Streets	-	16,226,536	-	-	-
Health and Welfare	-	10,070,911	-	-	-
Environment and Conservation	-	727,775	-	-	-
Development, Housing and Economic Development	-	2,309,514	-	-	-
Debt Service:					
Principal	-	-	620,000	-	2,170,000
Interest and Fees	-	-	202,847	-	303,912
Capital Outlay	-	16,844,321	-	-	-
Total Expenditures	249,699	81,320,399	822,847	-	2,473,912
Excess (Deficiency) of Revenues Over Expenditures	(26,237)	18,941,301	(795,461)	30,607	61,015
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	78,256	-	-	-
Transfers In	-	11,191,001	822,312	-	-
Transfers Out	-	(16,173,009)	-	-	-
Total Other Financing Sources (Uses)	-	(4,903,752)	822,312	-	-
Net Change in Fund Balances	(26,237)	14,037,549	26,851	30,607	61,015
Fund Balances (Deficit), Beginning of Year	75,167	79,583,688	1,803,888	1,967,882	2,503,183
Fund Balances (Deficit), End of Year	\$ 48,930	\$ 93,621,237	\$ 1,830,739	\$ 1,998,489	\$ 2,564,198

Capital Projects Funds

Motor Fuel Tax Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Mill Creek Special Service Area Fund	Bowes Creek Special Service Area Fund	Transportation Capital Fund
\$ -	\$ 2,525,444	\$ -	\$ -	\$ 609,830	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	257,134	-	-	-	2,481,139
54,546	122,022	92,978	104,136	16,513	2	160,110
-	-	-	-	5,231	-	-
<u>54,546</u>	<u>2,647,466</u>	<u>350,112</u>	<u>104,136</u>	<u>631,574</u>	<u>2</u>	<u>2,641,249</u>
-	-	-	45,280	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	2,115,395
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	933,724	-	-
1,835,000	4,625,000	-	-	-	-	-
1,625,600	2,132,359	-	-	-	-	-
-	-	1,275,859	1,001,491	-	-	2,153,647
<u>3,460,600</u>	<u>6,757,359</u>	<u>1,275,859</u>	<u>1,046,771</u>	<u>933,724</u>	<u>-</u>	<u>4,269,042</u>
(3,406,054)	(4,109,893)	(925,747)	(942,635)	(302,150)	2	(1,627,793)
-	-	-	-	-	-	-
3,394,035	4,216,347	864,212	-	-	-	-
(50,484)	(50,484)	(63,935)	(222,212)	(15,000)	-	-
<u>3,343,551</u>	<u>4,165,863</u>	<u>800,277</u>	(222,212)	(15,000)	-	-
(62,503)	55,970	(125,470)	(1,164,847)	(317,150)	2	(1,627,793)
<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>	<u>1,168</u>	<u>11,904,644</u>
<u>\$ 2,716,427</u>	<u>\$ 9,109,853</u>	<u>\$ 6,180,796</u>	<u>\$ 4,962,539</u>	<u>\$ 865,764</u>	<u>\$ 1,170</u>	<u>\$ 10,276,851</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

Capital Projects Funds (Continued)

	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	17,194	53,098	110,534	35,017	69,198
Fines	-	-	-	-	-
Reimbursements	186,164	75,000	-	-	-
Interest	12,903	29,975	30,922	20,988	21,776
Miscellaneous	-	-	27	1	4
Total Revenues	216,261	158,073	141,483	56,006	90,978
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	2,118	38,857	18,947	103,848	109,745
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	1,212,945	780,800	-	766,405
Total Expenditures	2,118	1,251,802	799,747	103,848	876,150
Excess (Deficiency) of Revenues Over Expenditures	214,143	(1,093,729)	(658,264)	(47,842)	(785,172)
Other Financing Sources (Uses)					
Proceeds from Sale of Capital Assets	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(860)	(2,655)	(5,528)	(1,751)	(3,460)
Total Other Financing Sources (Uses)	(860)	(2,655)	(5,528)	(1,751)	(3,460)
Net Change in Fund Balances	213,283	(1,096,384)	(663,792)	(49,593)	(788,632)
Fund Balances (Deficit), Beginning of Year	817,194	2,053,323	2,172,562	1,361,309	1,508,049
Fund Balances (Deficit), End of Year	\$ 1,030,477	\$ 956,939	\$ 1,508,770	\$ 1,311,716	\$ 719,417

Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund	West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Forest Preserve District's Construction & Devel. Fund (June 30, 2009)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,261,281
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	500,988
148,286	42,562	2,995	357,826	335,728	16,991	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,229	26,128	2,768	5,838	1,583	1,665	185,846
17	-	-	5,885	-	-	25,431
<u>165,532</u>	<u>68,690</u>	<u>5,763</u>	<u>369,549</u>	<u>337,311</u>	<u>18,656</u>	<u>1,973,546</u>
-	-	-	-	-	-	1,587,903
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,206	11,750	13,909	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
98,066	2,860	-	-	3,920	-	3,744,998
<u>101,272</u>	<u>14,610</u>	<u>13,909</u>	<u>-</u>	<u>3,920</u>	<u>-</u>	<u>5,332,901</u>
<u>64,260</u>	<u>54,080</u>	<u>(8,146)</u>	<u>369,549</u>	<u>333,391</u>	<u>18,656</u>	<u>(3,359,355)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(7,415)	(2,128)	(150)	(18,186)	(16,786)	(95)	(6,250,000)
(7,415)	(2,128)	(150)	(18,186)	(16,786)	(95)	(6,250,000)
56,845	51,952	(8,296)	351,363	316,605	18,561	(9,609,355)
<u>754,525</u>	<u>1,694,571</u>	<u>166,777</u>	<u>271,734</u>	<u>37,539</u>	<u>137,193</u>	<u>26,605,942</u>
<u>\$ 811,370</u>	<u>\$ 1,746,523</u>	<u>\$ 158,481</u>	<u>\$ 623,097</u>	<u>\$ 354,144</u>	<u>\$ 155,754</u>	<u>\$ 16,996,587</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2009

	<u>Capital Projects Funds (Cont.)</u>	<u>Permanent Fund</u>	
	<u>Total Nonmajor Capital Projects Funds</u>	<u>Working Cash Fund</u>	<u>Total Nonmajor Governmental Funds</u>
Revenues			
Property Tax	\$ 1,871,111	\$ -	\$ 24,869,950
Other Taxes	-	-	28,180,140
Licenses and Permits	-	-	967,777
Grants	500,988	-	18,632,135
Charges for Services	1,189,429	-	10,008,871
Fines	-	-	1,356,946
Reimbursements	2,999,437	-	16,077,948
Interest	731,360	45,714	2,038,245
Miscellaneous	36,596	-	8,151,789
Total Revenues	<u>7,328,921</u>	<u>45,714</u>	<u>110,283,801</u>
Expenditures			
Current:			
General Government	1,633,183	-	19,823,612
Public Service and Records	-	-	7,023,421
Judicial	-	-	5,729,987
Public Safety	-	-	4,197,505
Highways and Streets	2,417,775	-	18,644,311
Health and Welfare	-	-	10,070,911
Environment and Conservation	-	-	727,775
Development, Housing and Economic Development	933,724	-	3,243,238
Debt Service:			
Principal	-	-	4,625,000
Interest and Fees	-	-	2,132,359
Capital Outlay	11,040,991	-	27,885,312
Total Expenditures	<u>16,025,673</u>	<u>-</u>	<u>104,103,431</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(8,696,752)</u>	<u>45,714</u>	<u>6,180,370</u>
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	-	-	78,256
Transfers In	864,212	-	16,271,560
Transfers Out	(6,610,161)	-	(22,833,654)
Total Other Financing Sources (Uses)	<u>(5,745,949)</u>	<u>-</u>	<u>(6,483,838)</u>
Net Change in Fund Balances	<u>(14,442,701)</u>	<u>45,714</u>	<u>(303,468)</u>
Fund Balances (Deficit), Beginning of Year	<u>63,103,096</u>	<u>2,967,232</u>	<u>154,707,899</u>
Fund Balances (Deficit), End of Year	<u>\$ 48,660,395</u>	<u>\$ 3,012,946</u>	<u>\$ 154,404,431</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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 892,744	\$ 815,751	(\$ 76,993)
Reimbursements	-	5	5
Interest	50,000	30,717	(19,283)
Total Revenues	942,744	846,473	(96,271)
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	444,203	390,940	53,263
Overtime Salaries	5,150	-	5,150
Total Personnel Services	449,353	390,940	58,413
Benefits			
Healthcare Contribution	97,429	65,501	31,928
Dental Contribution	4,436	2,992	1,444
FICA/SS Contribution	34,374	28,895	5,479
IMRF Contribution	36,397	30,633	5,764
Total Benefits	172,636	128,021	44,615
Contractual Services			
Contractual/Consulting Services	296,116	216,634	79,482
Repairs and Maintenance - Computers	154,633	90,583	64,050
Liability Insurance	12,762	12,762	-
Workers Compensation	8,717	8,717	-
Unemployment Claims	764	764	-
Mapping	1,500	603	897
Conferences and Meetings	12,000	3,266	8,734
Employee Training	10,000	2,778	7,222
Employee Mileage Expenditures	500	-	500
General Association Dues	1,000	1,210	(210)
Total Contractual Services	497,992	337,317	160,675
Commodities			
Office Supplies	5,000	1,217	3,783
Operating Supplies	600	450	150
Computer Related Supplies	12,000	8,507	3,493
Books and Subscriptions	3,000	2,504	496
Computer Software - Non-Capital	2,500	150	2,350
Computer Hardware - Non-Capital	2,500	1,688	812
Telephone	5,600	2,905	2,695
Total Commodities	31,200	17,421	13,779
Total General Government	1,151,181	873,699	277,482

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 82,338	\$ 91,224	(\$ 8,886)
Computer Software - Capital	34,000	13,196	20,804
Printers	6,000	-	6,000
Office Furniture	3,000	2,776	224
Total Capital Outlay	125,338	107,196	18,142
 Total Expenditures	 1,276,519	 980,895	 295,624
 Net Change in Fund Balance	 (\$ 333,775)	 (134,422)	 \$ 199,353
 Fund Balance at Beginning of Year		 1,926,128	
 Fund Balance at End of Year		 \$ 1,791,706	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 5,254,000	\$ 5,228,131	(\$ 25,869)
Charges for Services	4,220	4,220	-
Interest	89,216	53,730	(35,486)
Total Revenues	5,347,436	5,286,081	(61,355)
Expenditures			
General Government			
Benefits			
IMRF Contribution	2,493,145	2,213,452	279,693
SLEP Contribution	2,860,164	2,641,473	218,691
Total Expenditures	5,353,309	4,854,925	498,384
Excess (Deficiency) of Revenues Over Expenditures	(5,873)	431,156	425,283
Other Financing Sources (Uses)			
Transfers In	5,873	5,873	-
Total Other Financing Sources (Uses)	5,873	5,873	-
Net Change in Fund Balance	\$ -	437,029	\$ 437,029
Fund Balance at Beginning of Year		3,516,900	
Fund Balance at End of Year		\$ 3,953,929	

KANE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 3,339,000	\$ 3,322,657	(\$ 16,343)
Charges for Services	1,821	1,821	-
Interest	68,000	38,713	(29,287)
Miscellaneous	-	8,646	8,646
	<u>3,408,821</u>	<u>3,371,837</u>	<u>(36,984)</u>
Total Revenues			
Expenditures			
General Government			
Benefits			
FICA/SS Contribution	3,578,543	3,234,617	343,926
	<u>3,578,543</u>	<u>3,234,617</u>	<u>343,926</u>
Total Expenditures			
	<u>3,578,543</u>	<u>3,234,617</u>	<u>343,926</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(169,722)</u>	<u>137,220</u>	<u>(32,502)</u>
Other Financing Sources (Uses)			
Transfers In	5,546	5,546	-
	<u>5,546</u>	<u>5,546</u>	<u>-</u>
Total Other Financing Sources (Uses)			
	<u>5,546</u>	<u>5,546</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 164,176)</u>	<u>142,766</u>	<u>\$ 306,942</u>
Fund Balance at Beginning of Year		<u>3,047,680</u>	
Fund Balance at End of Year		<u>\$ 3,190,446</u>	

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 175,000	\$ 155,203	(\$ 19,797)
Miscellaneous	7,000,000	7,982,047	982,047
Total Revenues	7,175,000	8,137,250	962,250
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	56,000	39,372	16,628
Benefits			
Healthcare Contribution	8,172	-	8,172
Dental Contribution	422	166	256
FICA/SS Contribution	4,284	3,012	1,272
IMRF Contribution	4,536	3,192	1,344
Tuition Reimbursement	150,000	111,186	38,814
Total Benefits	167,414	117,556	49,858
Contractual Services			
Liability Insurance	1,590	1,590	-
Workers Compensation	1,086	1,086	-
Unemployment Claims	95	95	-
Miscellaneous Contractual Expenditures	2,765,840	154,364	2,611,476
Riverboat External Grants	1,000,000	716,869	283,131
Total Contractual Services	3,768,611	874,004	2,894,607
Total Expenditures	3,992,025	1,030,932	2,961,093
Excess (Deficiency) of Revenues Over Expenditures	3,182,975	7,106,318	10,289,293
Other Financing Sources (Uses)			
Transfers Out	(3,182,975)	(3,182,974)	1
Total Other Financing Sources (Uses)	(3,182,975)	(3,182,974)	1
Net Change in Fund Balance	\$ -	3,923,344	\$ 3,923,344
Fund Balance at Beginning of Year		7,957,339	
Fund Balance at End of Year		\$ 11,880,683	

KANE COUNTY, ILLINOIS

Public Safety Sales Tax Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 2,130,000	\$ 1,997,808	(\$ 132,192)
Grants	670,761	670,761	-
Reimbursements	961,000	533,250	(427,750)
Interest	10,000	8,224	(1,776)
Total Revenues	3,771,761	3,210,043	(561,718)
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	200,000	34,076	165,924
Repairs and Maintenance - Computers	194,894	194,894	-
Total Contractual Services	394,894	228,970	165,924
Capital Outlay			
Computers	25,000	24,199	801
Computer Software - Capital	1,170,761	1,154,714	16,047
Automotive Equipment	500,000	500,000	-
Building Improvements	1,132,750	-	1,132,750
Total Capital Outlay	2,828,511	1,678,913	1,149,598
Total Expenditures	3,223,405	1,907,883	1,315,522
Excess (deficiency) of revenues over expenditures	548,356	1,302,160	1,850,516
Other Financing Sources (Uses)			
Transfers In	-	1,295,331	1,295,331
Transfers Out	(642,000)	(642,000)	-
Total Other Financing Sources (Uses)	(642,000)	653,331	1,295,331
Net Change in Fund Balance	(\$ 93,644)	1,955,491	\$ 2,049,135
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 1,955,491	

KANE COUNTY, ILLINOIS

Transit Sales Tax Contingency Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 426,000	\$ 399,562	(\$ 26,438)
Interest	10,000	43,835	33,835
Total Revenues	436,000	443,397	7,397
Expenditures			
General Government			
Other Expenditures			
Allowance for Budget Expenditures	436,000	-	436,000
Total Expenditures	436,000	-	436,000
Excess (deficiency) of revenues over expenditures	-	443,397	443,397
Other Financing Sources (Uses)			
Transfers Out	-	(8,376,474)	(8,376,474)
Total Other Financing Sources (Uses)	-	(8,376,474)	(8,376,474)
Net Change in Fund Balance	\$ -	(7,933,077)	(\$ 7,933,077)
Fund Balance at Beginning of Year		8,682,029	
Fund Balance at End of Year		\$ 748,952	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 48,000	\$ 90,733	\$ 42,733
Interest	10,000	5,151	(4,849)
Total Revenues	58,000	95,884	37,884
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	50,000	41,786	8,214
Benefits			
Healthcare Contribution	-	1,608	(1,608)
Dental Contribution	-	69	(69)
FICA/SS Contribution	3,825	3,169	656
IMRF Contribution	4,050	3,042	1,008
Total Benefits	7,875	7,888	(13)
Contractual Services			
Contractual/Consulting Services	30,000	5,218	24,782
Repairs and Maintenance - Computers	3,000	-	3,000
Repairs and Maintenance - Copiers	2,500	-	2,500
Repairs and Maintenance - Office Equipment	2,000	-	2,000
Liability Insurance	1,420	1,420	-
Workers Compensation	970	970	-
Unemployment Claims	85	85	-
Conferences and Meetings	4,000	-	4,000
Employee Mileage Expenditures	4,000	-	4,000
Total Contractual Services	47,975	7,693	40,282
Commodities			
Office Supplies	2,000	2,960	(960)
Total Public Service and Records	107,850	60,327	47,523
Capital Outlay			
Computers	26,000	7,020	18,980
Printers	9,000	-	9,000
Office Furniture	8,000	5,552	2,448
Copiers	6,000	-	6,000
Total Capital Outlay	49,000	12,572	36,428
Total Expenditures	156,850	72,899	83,951
Net Change in Fund Balance	(\$ 98,850)	22,985	\$ 121,835
Fund Balance at Beginning of Year		363,548	
Fund Balance at End of Year		\$ 386,533	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 175,000	\$ 144,236	(\$ 30,764)
Interest	500	763	263
Total Revenues	175,500	144,999	(30,501)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	74,566	43,582	30,984
Overtime Salaries	1,000	-	1,000
Total Personnel Services	75,566	43,582	31,984
Benefits			
Healthcare Contribution	-	1,937	(1,937)
Dental Contribution	-	278	(278)
FICA/SS Contribution	5,780	3,290	2,490
IMRF Contribution	6,121	3,486	2,635
Total Benefits	11,901	8,991	2,910
Contractual Services			
Contractual/Consulting Services	20,000	24,971	(4,971)
Repairs and Maintenance - Computers	-	3,013	(3,013)
Repairs and Maintenance - Copiers	6,360	10,434	(4,074)
Repairs and Maintenance - Office Equipment	1,000	-	1,000
Liability Insurance	2,146	2,146	-
Workers Compensation	1,466	1,466	-
Unemployment Claims	128	128	-
General Printing	-	838	(838)
Conferences and Meetings	500	773	(273)
Employee Training	1,000	25	975
Employee Mileage Expenditures	50	-	50
Miscellaneous Contractual Expenditures	15,000	1,855	13,145
Total Contractual Services	47,650	45,649	2,001
Commodities			
Operating Supplies	12,000	8,705	3,295
Computer Related Supplies	5,000	3,599	1,401
Telephone	188	187	1
Total Commodities	17,188	12,491	4,697
Total Public Service and Records	152,305	110,713	41,592
Capital Outlay			
Computer Software - Capital	25,000	24,232	768
Printers	10,000	-	10,000
Total Capital Outlay	35,000	24,232	10,768
Total Expenditures	187,305	134,945	52,360
Net Change in Fund Balance	(\$ 11,805)	10,054	\$ 21,859
Fund Balance at Beginning of Year		35,664	
Fund Balance at End of Year		\$ 45,718	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 436,000	\$ 374,800	(\$ 61,200)
Reimbursements	-	25	25
Interest	40,000	28,597	(11,403)
Total Revenues	476,000	403,422	(72,578)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	163,878	160,904	2,974
Benefits			
Healthcare Contribution	87,115	23,890	63,225
Dental Contribution	2,940	1,111	1,829
FICA/SS Contribution	12,537	11,966	571
IMRF Contribution	13,274	12,678	596
Total Benefits	115,866	49,645	66,221
Contractual Services			
Contractual/Consulting Services	320,000	219,625	100,375
Repairs and Maintenance - Computers	20,000	1,535	18,465
Repairs and Maintenance - Copiers	30,000	10,417	19,583
Equipment Rental	14,256	-	14,256
Liability Insurance	4,654	4,654	-
Workers Compensation	3,179	3,179	-
Unemployment Claims	279	279	-
Film Conversion/Book Binding	25,000	-	25,000
Conferences and Meetings	8,000	4,620	3,380
Employee Training	30,000	35	29,965
Total Contractual Services	455,368	244,344	211,024
Commodities			
Office Supplies	38,000	543	37,457
Operating Supplies	50,000	2,168	47,832
Computer Related Supplies	183,000	56,576	126,424
Books and Subscriptions	1,000	-	1,000
Telephone	25,000	1,602	23,398
Cellular Phone	3,000	-	3,000
Total Commodities	300,000	60,889	239,111
Total Public Service and Records	1,035,112	515,782	519,330
Capital Outlay			
Computers	318,000	-	318,000
Computer Software - Capital	220,000	17,000	203,000

(Continued)

KANE COUNTY, ILLINOIS

Recorder's Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Printers	\$ 100,000	\$ -	\$ 100,000
Office Furniture	40,000	-	40,000
Copiers	50,000	6,296	43,704
Total Capital Outlay	728,000	23,296	704,704
 Total Expenditures	 1,763,112	 539,078	 1,224,034
 Net Change in Fund Balance	 (\$ 1,287,112)	 (135,656)	 \$ 1,151,456
 Fund Balance at Beginning of Year		 1,886,940	
 Fund Balance at End of Year		 \$ 1,751,284	

KANE COUNTY, ILLINOIS

Rental Housing Support Surcharge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 40,745	\$ 41,502	\$ 757
Interest	-	110	110
	<hr/>	<hr/>	<hr/>
Total Revenues	40,745	41,612	867
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	29,450	111	29,339
Benefits			
Healthcare Contribution	5,000	-	5,000
Dental Contribution	200	-	200
FICA/SS Contribution	2,253	8	2,245
IMRF Contribution	2,385	9	2,376
Total Benefits	<hr/> 9,838	<hr/> 17	<hr/> 9,821
Contractual Services			
Liability Insurance	836	-	836
Workers Compensation	571	-	571
Unemployment Claims	50	-	50
Total Contractual Services	<hr/> 1,457	<hr/> -	<hr/> 1,457
	<hr/>	<hr/>	<hr/>
Total Expenditures	40,745	128	40,617
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	\$ -	41,484	\$ 41,484
	<hr/>	<hr/>	<hr/>
Fund Balance at Beginning of Year		-	
		<hr/>	
Fund Balance at End of Year		\$ 41,484	
		<hr/>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 87,000	\$ 125,450	\$ 38,450
Interest	1,800	1,894	94
Total Revenues	88,800	127,344	38,544
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	81,000	92,015	(11,015)
Liability Insurance	5,000	1,366	3,634
General Printing	500	-	500
Total Contractual Services	86,500	93,381	(6,881)
Commodities			
Office Supplies	1,000	-	1,000
Total Expenditures	87,500	93,381	(5,881)
Net Change in Fund Balance	\$ 1,300	33,963	\$ 32,663
Fund Balance at Beginning of Year		109,076	
Fund Balance at End of Year		\$ 143,039	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,300,000	\$ 1,350,613	\$ 50,613
Interest	25,000	14,584	(10,416)
Total Revenues	1,325,000	1,365,197	40,197
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	468,600	487,495	(18,895)
Benefits			
Healthcare Contribution	58,000	67,018	(9,018)
Dental Contribution	3,660	2,377	1,283
FICA/SS Contribution	35,802	36,147	(345)
IMRF Contribution	37,908	38,259	(351)
Total Benefits	135,370	143,801	(8,431)
Contractual Services			
Contractual/Consulting Services	25,000	70,257	(45,257)
Repairs and Maintenance - Computers	450,120	204,304	245,816
Repairs and Maintenance - Vehicles	2,000	32	1,968
Liability Insurance	13,291	12,683	608
Workers Compensation	9,079	8,664	415
Unemployment Claims	796	759	37
General Printing	27,500	20,463	7,037
Conferences and Meetings	17,000	10,607	6,393
Employee Training	-	978	(978)
General Association Dues	1,800	-	1,800
Total Contractual Services	546,586	328,747	217,839
Commodities			
Office Supplies	45,000	794	44,206
Computer Related Supplies	65,000	14,088	50,912
Postage	150	25	125
Books and Subscriptions	250	64	186
Fuel - Vehicles	2,100	-	2,100
Cellular Phone	5,000	2,218	2,782
Total Commodities	117,500	17,189	100,311
Total Circuit Clerk	1,268,056	977,232	290,824
Circuit Clerk Projects			
Contractual Services			
Contractual/Consulting Services	522,400	-	522,400

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Chief Judge			
Contractual Services			
Conferences and Meetings	\$ -	\$ 1,643	(\$ 1,643)
Employee Training	3,000	2,479	521
Employee Mileage Expenditures	-	52	(52)
Total Contractual Services	3,000	4,174	(1,174)
Commodities			
Computer Related Supplies	-	229	(229)
Total Chief Judge	3,000	4,403	(1,403)
Total Judicial	1,793,456	981,635	811,821
Capital Outlay			
Circuit Clerk			
Computers	116,728	5,239	111,489
Computer Software - Capital	-	8,517	(8,517)
Printers	40,250	15,754	24,496
Office Equipment	25,000	-	25,000
Total Circuit Clerk	181,978	29,510	152,468
Circuit Clerk Projects			
Computer Software - Capital	48,600	-	48,600
Chief Judge			
Computers	10,200	4,216	5,984
Computer Software - Capital	6,500	-	6,500
Printers	1,400	1,874	(474)
Total Chief Judge	18,100	6,090	12,010
Total Capital Outlay	248,678	35,600	213,078
Total Expenditures	2,042,134	1,017,235	1,024,899
Net Change in Fund Balance	(\$ 717,134)	347,962	\$ 1,065,096
Fund Balance at Beginning of Year		751,709	
Fund Balance at End of Year		\$ 1,099,671	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 1,300,000	\$ 1,299,893	(\$ 107)
Interest	25,000	11,776	(13,224)
Total Revenues	1,325,000	1,311,669	(13,331)
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	466,500	425,992	40,508
Overtime Salaries	1,500	254	1,246
Total Personnel Services	468,000	426,246	41,754
Benefits			
Healthcare Contribution	207,200	122,532	84,668
Dental Contribution	7,800	5,065	2,735
FICA/SS Contribution	35,687	31,230	4,457
IMRF Contribution	37,787	33,078	4,709
Total Benefits	288,474	191,905	96,569
Contractual Services			
Contractual/Consulting Services	9,500	160,231	(150,731)
Destruction of Records Services	3,000	2,246	754
Repairs and Maintenance - Copiers	1,350	21,511	(20,161)
Repairs and Maintenance - Equipment	195,800	61,050	134,750
Liability Insurance	13,249	12,683	566
Workers Compensation	9,050	8,664	386
Unemployment Claims	793	759	34
Film Conversion/Book Binding	105,000	-	105,000
Conferences and Meetings	18,000	8,679	9,321
General Association Dues	1,137	1,402	(265)
Total Contractual Services	356,879	277,225	79,654
Commodities			
Office Supplies	45,000	12,929	32,071
Computer Related Supplies	65,000	48,344	16,656
Cellular Phone	5,000	1,686	3,314
Total Commodities	115,000	62,959	52,041
Total Circuit Clerk	1,228,353	958,335	270,018
Circuit Clerk Projects			
Contractual Services			
Contractual/Consulting Services	77,000	79,970	(2,970)
Film Conversion/Book Binding	194,000	-	194,000
Total Contractual Services	271,000	79,970	191,030
Total Judicial	1,499,353	1,038,305	461,048

(Continued)

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay			
Computers	\$ 19,369	\$ 6,618	\$ 12,751
Computer Software - Capital	49,350	46,689	2,661
Office Furniture	18,700	-	18,700
Office Equipment	19,400	-	19,400
Total Capital Outlay	<u>106,819</u>	<u>53,307</u>	<u>53,512</u>
 Total Expenditures	 <u>1,606,172</u>	 <u>1,091,612</u>	 <u>514,560</u>
 Net Change in Fund Balance	 <u>(\$ 281,172)</u>	 220,057	 <u>\$ 501,229</u>
 Fund Balance at Beginning of Year		 <u>647,762</u>	
 Fund Balance at End of Year		 <u>\$ 867,819</u>	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 145,925	(\$ 4,075)
Interest	12,000	6,518	(5,482)
	<u>162,000</u>	<u>152,443</u>	<u>(9,557)</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	97,500	128,503	(31,003)
Overtime Salaries	1,500	513	987
Total Personnel Services	<u>99,000</u>	<u>129,016</u>	<u>(30,016)</u>
Benefits			
Healthcare Contribution	14,944	26,161	(11,217)
Dental Contribution	1,102	936	166
FICA/SS Contribution	7,459	9,610	(2,151)
IMRF Contribution	7,898	10,181	(2,283)
Total Benefits	<u>31,403</u>	<u>46,888</u>	<u>(15,485)</u>
Contractual Services			
Special Studies	1,800	343	1,457
Contractual/Consulting Services	48,000	14,539	33,461
Repairs and Maintenance - Equipment	250	124	126
Liability Insurance	2,769	1,863	906
Workers Compensation	1,892	1,273	619
Unemployment Claims	166	111	55
General Printing	17,000	4,719	12,281
Conferences and Meetings	1,900	825	1,075
Employee Mileage Expenditures	600	8	592
General Association Dues	365	95	270
Total Contractual Services	<u>74,742</u>	<u>23,900</u>	<u>50,842</u>
Commodities			
Office Supplies	2,500	1,286	1,214
Postage	952	1,000	(48)
Cellular Phone	2,400	1,680	720
Total Commodities	<u>5,852</u>	<u>3,966</u>	<u>1,886</u>
Total Expenditures	<u>210,997</u>	<u>203,770</u>	<u>7,227</u>
Net Change in Fund Balance	<u>(\$ 48,997)</u>	<u>(51,327)</u>	<u>(\$ 2,330)</u>
Fund Balance at Beginning of Year		<u>435,068</u>	
Fund Balance at End of Year		<u>\$ 383,741</u>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 100,000	\$ 246,762	\$ 146,762
Interest	-	3,115	3,115
	100,000	249,877	149,877
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	73,000	101,389	(28,389)
Overtime Salaries	2,000	246	1,754
Total Personnel Services	75,000	101,635	(26,635)
Benefits			
Healthcare Contribution	18,845	15,336	3,509
Dental Contribution	500	584	(84)
FICA/SS Contribution	5,585	7,490	(1,905)
IMRF Contribution	5,913	7,935	(2,022)
Total Benefits	30,843	31,345	(502)
Contractual Services			
Repairs and Maint- Equipment	-	1,433	(1,433)
Liability Insurance	2,073	1,851	222
Workers Compensation	1,416	1,265	151
Unemployment Claims	124	110	14
General Printing	3,200	1,845	1,355
Conferences and Meetings	2,000	-	2,000
Employee Mileage Expenditures	100	-	100
Total Contractual Services	8,913	6,504	2,409
Commodities			
Office Supplies	16,500	10,810	5,690
Books and Subscriptions	50	-	50
Total Commodities	16,550	10,810	5,740
Total Expenditures	131,306	150,294	(18,988)
Net Change in Fund Balance	(\$ 31,306)	99,583	\$ 130,889
Fund Balance at Beginning of Year		159,707	
Fund Balance at End of Year		\$ 259,290	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 769,378	\$ 786,014	\$ 16,636
Total Revenues	769,378	786,014	16,636
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	527,366	520,887	6,479
Benefits			
Healthcare Contribution	138,318	128,889	9,429
Dental Contribution	6,222	6,046	176
FICA/SS Contribution	40,343	37,489	2,854
IMRF Contribution	42,716	39,660	3,056
Total Benefits	227,599	212,084	15,515
Contractual Services			
Contractual/Consulting Services	99	99	-
Trials and Cost of Hearings	2,500	745	1,755
Liability Insurance	14,977	14,977	-
Workers Compensation	10,231	10,231	-
Unemployment Claims	897	897	-
Conferences and Meetings	2,864	650	2,214
General Association Dues	540	300	240
Total Contractual Services	32,108	27,899	4,209
Commodities			
Books and Subscriptions	1,589	2,303	(714)
Total Commodities	1,589	2,303	(714)
Total Expenditures	788,662	763,173	25,489
Excess (Deficiency) of Revenues Over Expenditures	(19,284)	22,841	3,557
Other Financing Sources (Uses)			
Transfers In	19,284	19,284	-
Total Other Financing Sources (Uses)	19,284	19,284	-
Net Change in Fund Balance	\$ -	42,125	\$ 42,125
Fund Balance at Beginning of Year		177,327	
Fund Balance at End of Year		\$ 219,452	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 143,967	\$ 143,967	\$ -
Fines	57,887	47,149	(10,738)
Total Revenues	201,854	191,116	(10,738)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	248,151	244,922	3,229
Benefits			
Healthcare Contribution	36,068	35,786	282
Dental Contribution	1,746	1,544	202
FICA/SS Contribution	18,984	18,282	702
IMRF Contribution	20,100	19,608	492
Total Benefits	76,898	75,220	1,678
Contractual Services			
Liability Insurance	7,047	7,047	-
Workers Compensation	4,814	4,814	-
Unemployment Claims	422	422	-
Total Contractual Services	12,283	12,283	-
Total Expenditures	337,332	332,425	4,907
Excess (Deficiency) of Revenues Over Expenditures	(135,478)	(141,309)	(276,787)
Other Financing Sources (Uses)			
Transfers In	135,478	135,478	-
Total Other Financing Sources (Uses)	135,478	135,478	-
Net Change in Fund Balance	\$ -	(5,831)	(\$ 5,831)
Fund Balance at Beginning of Year		365,842	
Fund Balance at End of Year		\$ 360,011	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 87,358	\$ 86,759	(\$ 599)
Total Revenues	87,358	86,759	(599)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	109,211	102,960	6,251
Benefits			
Healthcare Contribution	27,196	30,216	(3,020)
Dental Contribution	804	1,093	(289)
FICA/SS Contribution	8,355	7,756	599
IMRF Contribution	8,846	8,336	510
Total Benefits	45,201	47,401	(2,200)
Contractual Services			
Contractual/Consulting Services	3,150	2,727	423
Liability Insurance	3,102	3,102	-
Workers Compensation	2,119	2,119	-
Unemployment Claims	186	186	-
General Printing	300	293	7
Total Contractual Services	8,857	8,427	430
Total Expenditures	163,269	158,788	4,481
Excess (Deficiency) of Revenues Over Expenditures	(75,911)	(72,029)	(147,940)
Other Financing Sources (Uses)			
Transfers In	75,911	75,911	-
Total Other Financing Sources (Uses)	75,911	75,911	-
Net Change in Fund Balance	\$ -	3,882	\$ 3,882
Fund Balance at Beginning of Year		48,547	
Fund Balance at End of Year		\$ 52,429	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 18,000	\$ 5,100	(\$ 12,900)
Total Revenues	18,000	5,100	(12,900)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	273,072	285,634	(12,562)
Benefits			
Healthcare Contribution	48,873	57,630	(8,757)
Dental Contribution	2,965	2,673	292
FICA/SS Contribution	20,890	21,248	(358)
IMRF Contribution	22,119	22,460	(341)
Total Benefits	94,847	104,011	(9,164)
Contractual Services			
Trials and Costs of Hearing	2,450	2,795	(345)
Liability Insurance	7,755	7,755	-
Workers Compensation	5,298	5,298	-
Unemployment Claims	464	464	-
Conferences and Meetings	865	1,096	(231)
Employee Training	595	911	(316)
General Association Dues	953	634	319
Total Contractual Services	18,380	18,953	(573)
Total Expenditures	386,299	408,598	(22,299)
Excess (Deficiency) of Revenues Over Expenditures	(368,299)	(403,498)	(771,797)
Other Financing Sources (Uses)			
Transfers In	233,209	233,209	-
Total Other Financing Sources (Uses)	233,209	233,209	-
Net Change in Fund Balance	(\$ 135,090)	(170,289)	(\$ 35,199)
Fund Balance at Beginning of Year		320,115	
Fund Balance at End of Year		\$ 149,826	

KANE COUNTY, ILLINOIS

Environmental Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ 10,000	\$ 9,000
Interest	2,000	1,313	(687)
Total Revenues	3,000	11,313	8,313
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	159,804	161,708	(1,904)
Benefits			
Healthcare Contribution	29,458	26,166	3,292
Dental Contribution	1,025	865	160
FICA/SS Contribution	12,225	10,885	1,340
IMRF Contribution	12,944	12,573	371
Total Benefits	55,652	50,489	5,163
Contractual Services			
Trials and Costs of Hearing	500	202	298
Liability Insurance	4,538	4,538	-
Workers Compensation	3,100	3,100	-
Unemployment Claims	272	272	-
Conferences and Meetings	500	500	-
Employee Training	500	535	(35)
General Association Dues	379	379	-
Total Contractual Services	9,789	9,526	263
Commodities			
Office Supplies	100	-	100
Operating Supplies	85	-	85
Books and Subscriptions	400	-	400
Total Commodities	585	-	585
Total Expenditures	225,830	221,723	4,107
Excess (Deficiency) of Revenues Over Expenditures	(222,830)	(210,410)	(433,240)
Other Financing Sources (Uses)			
Transfers In	222,830	222,830	-
Total Other Financing Sources (Uses)	222,830	222,830	-
Net Change in Fund Balance	\$ -	12,420	\$ 12,420
Fund Balance at Beginning of Year		21,260	
Fund Balance at End of Year		\$ 33,680	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 70,573	\$ 67,354	(\$ 3,219)
Interest	-	709	709
	70,573	68,063	(2,510)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	60,415	63,965	(3,550)
Benefits			
Healthcare Contribution	13,233	10,570	2,663
Dental Contribution	526	428	98
FICA/SS Contribution	4,622	4,685	(63)
IMRF Contribution	4,894	5,020	(126)
Total Benefits	23,275	20,703	2,572
Contractual Services			
Liability Insurance	1,716	1,716	-
Workers Compensation	1,172	1,172	-
Unemployment Claims	103	103	-
Total Contractual Services	2,991	2,991	-
Total Expenditures	86,681	87,659	(978)
Excess (Deficiency) of Revenues Over Expenditures	(16,108)	(19,596)	(35,704)
Other Financing Sources (Uses)			
Transfers In	16,108	16,108	-
Total Other Financing Sources (Uses)	16,108	16,108	-
Net Change in Fund Balance	\$ -	(3,488)	(\$ 3,488)
Fund Balance at Beginning of Year		40,549	
Fund Balance at End of Year		\$ 37,061	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 150,000	\$ 150,000	\$ -
Total Revenues	150,000	150,000	-
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	45,457	43,882	1,575
Benefits			
Healthcare Contribution	11,885	9,221	2,664
Dental Contribution	588	538	50
FICA/SS Contribution	3,477	3,228	249
IMRF Contribution	3,682	3,421	261
Total Benefits	19,632	16,408	3,224
Contractual Services			
Contractual/Consulting Services	57,219	60,729	(3,510)
Liability Insurance	1,291	1,291	-
Workers Compensation	882	882	-
Unemployment Claims	77	77	-
Conferences and Meetings	3,250	3,406	(156)
Employee Mileage Expenditures	500	-	500
Total Contractual Services	63,219	66,385	(3,166)
Commodities			
Office Supplies	1,692	3,095	(1,403)
Total Judicial	130,000	129,770	230
Capital Outlay			
Office Equipment	20,000	20,000	-
Total Expenditures	150,000	149,770	230
Net Change in Fund Balance	\$ -	230	\$ 230
Fund Balance at Beginning of Year		24,150	
Fund Balance at End of Year		\$ 24,380	

KANE COUNTY, ILLINOIS

Child Advocacy Center Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 68,375	\$ 68,375	\$ -
Charges for Services	30,000	62,411	32,411
Reimbursements	35,000	40,833	5,833
Interest	1,000	2,821	1,821
Total Revenues	<u>134,375</u>	<u>174,440</u>	<u>40,065</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	535,940	556,615	(20,675)
Employee Per Diem	29,041	17,490	11,551
Total Personnel Services	<u>564,981</u>	<u>574,105</u>	<u>(9,124)</u>
Benefits			
Healthcare Contribution	72,589	75,298	(2,709)
Dental Contribution	2,746	2,642	104
FICA/SS Contribution	43,221	42,291	930
IMRF Contribution	45,763	45,196	567
Total Benefits	<u>164,319</u>	<u>165,427</u>	<u>(1,108)</u>
Contractual Services			
Contractual/Consulting Services	19,834	18,531	1,303
Trials and Costs of Hearing	5,364	12,572	(7,208)
Legal Trial Notices	295	148	147
Witness Costs	2,205	3,290	(1,085)
Court Reporter Costs	1,636	1,290	346
Legal Process Server Costs	500	-	500
Repairs and Maintenance - Copiers	2,500	4,760	(2,260)
Liability Insurance	16,045	16,045	-
Workers Compensation	10,961	10,961	-
Unemployment Claims	960	960	-
General Printing	1,500	147	1,353
Conferences and Meetings	6,375	2,757	3,618
Employee Training	5,275	3,274	2,001
Employee Mileage Expense	7,625	5,868	1,757
General Association Dues	1,887	1,314	573
Total Contractual Services	<u>82,962</u>	<u>81,917</u>	<u>1,045</u>
Commodities			
Office Supplies	3,000	1,028	1,972
Operating Supplies	1,000	1,528	(528)
Computer Related Supplies	3,785	1,327	2,458
Books and Subscriptions	1,255	22	1,233
Photography Supplies	1,400	280	1,120

(Continued)

KANE COUNTY, ILLINOIS

Child Advocacy Center Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Commodities	\$ 10,440	\$ 4,185	\$ 6,255
Total Expenditures	<u>822,702</u>	<u>825,634</u>	(2,932)
Excess (deficiency) of revenues over expenditures	(688,327)	(651,194)	(1,339,521)
Other Financing Sources (Uses)			
Transfers In	<u>688,327</u>	<u>688,327</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>688,327</u>	<u>688,327</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	37,133	<u>\$ 37,133</u>
Fund Balance at Beginning of Year		<u>27,683</u>	
Fund Balance at End of Year		<u>\$ 64,816</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 390,072	\$ 334,231	(\$ 55,841)
Fines	150	89	(61)
Reimbursements	16,050	19,085	3,035
Interest	4,000	3,559	(441)
Total Revenues	<u>410,272</u>	<u>356,964</u>	<u>(53,308)</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>121,517</u>	<u>101,902</u>	<u>19,615</u>
Benefits			
Healthcare Contribution	11,840	10,524	1,316
Dental Contribution	454	415	39
FICA/SS Contribution	9,296	7,612	1,684
IMRF Contribution	9,843	7,307	2,536
Total Benefits	<u>31,433</u>	<u>25,858</u>	<u>5,575</u>
Contractual Services			
Contracts & Consulting	25,000	3,225	21,775
Repairs and Maintenance - Copiers	3,280	737	2,543
Liability Insurance	3,451	3,451	-
Workers Compensation	2,357	2,357	-
Unemployment Claims	207	207	-
Conferences and Meetings	6,000	4,956	1,044
Employee Training	300	-	300
Employee Mileage Expenditures	1,200	917	283
General Association Dues	520	355	165
Miscellaneous Contractual Expenditures	31,351	2,544	28,807
Total Contractual Services	<u>73,666</u>	<u>18,749</u>	<u>54,917</u>
Commodities			
Office Supplies	3,000	1,876	1,124
Operating Supplies	150	215	(65)
Computer Related Supplies	2,000	810	1,190
Postage	300	540	(240)
Books and Subscriptions	131,927	165,705	(33,778)
Microfilm Supplies	200	-	200
Telephone	900	996	(96)
Total Commodities	<u>138,477</u>	<u>170,142</u>	<u>(31,665)</u>
Total Judicial	<u>365,093</u>	<u>316,651</u>	<u>48,442</u>
Capital Outlay			
Computers	1,000	-	1,000
Computer Software - Capital	16,000	-	16,000
Printers	600	-	600
Office Furniture	6,000	-	6,000

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Office Equipment	\$ 10,700	\$ -	\$ 10,700
Copiers	<u>13,000</u>	<u>6,454</u>	<u>6,546</u>
Total Capital Outlay	<u>47,300</u>	<u>6,454</u>	<u>40,846</u>
 Total Expenditures	 <u>412,393</u>	 <u>323,105</u>	 <u>89,288</u>
 Net Change in Fund Balance	 <u>(\$ 2,121)</u>	 33,859	 <u>\$ 35,980</u>
 Fund Balance at Beginning of Year		 <u>201,052</u>	
 Fund Balance at End of Year		 <u>\$ 234,911</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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,928,639	\$ 1,920,236	(\$ 8,403)
Interest	20,000	13,901	(6,099)
Total Revenues	1,948,639	1,934,137	(14,502)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	1,274,880	1,202,037	72,843
Overtime Salaries	15,000	3,069	11,931
Bond Call	19,000	-	19,000
Total Personnel Services	1,308,880	1,205,106	103,774
Benefits			
Healthcare Contribution	226,000	239,260	(13,260)
Dental Contribution	8,190	8,351	(161)
FICA/SS Contribution	100,129	88,869	11,260
IMRF Contribution	106,019	94,554	11,465
Uniform Allowance	43,200	31,037	12,163
Total Benefits	483,538	462,071	21,467
Contractual Services			
Contractual/Consulting Services	3,000	1,945	1,055
Medical/Dental/Hospital Services	1,500	-	1,500
Drug Testing and Lab Services	4,700	247	4,453
Repairs and Maintenance - Communications Equip.	10,000	2,062	7,938
Repairs and Maintenance - Equipment	25,000	23,698	1,302
Liability Insurance	37,172	37,172	-
Workers Compensation	25,392	25,392	-
Unemployment Claims	2,225	2,225	-
Employee Training	7,000	5,184	1,816
Employee Mileage Expenditures	3,000	-	3,000
General Association Dues	105	-	105
Pre-Employment Physicals	3,500	-	3,500
Total Contractual Services	122,594	97,925	24,669
Commodities			
Office Supplies	1,500	1,990	(490)
Operating Supplies	1,000	849	151
Employee Recognition Supplies	500	558	(58)
Weapons and Ammunition	5,000	2,761	2,239
Medical Supplies and Drugs	700	642	58
Telephone	1,500	2,294	(794)
Total Commodities	10,200	9,094	1,106

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Public Safety	\$ 1,925,212	\$ 1,774,196	\$ 151,016
Capital Outlay			
Computers	8,250	7,467	783
Special Purpose Equipment	23,177	15,150	8,027
Total Capital Outlay	31,427	22,617	8,810
Total Expenditures	1,956,639	1,796,813	159,826
Net Change in Fund Balance	(\$ 8,000)	137,324	\$ 145,324
Fund Balance at Beginning of Year		907,830	
Fund Balance at End of Year		\$ 1,045,154	

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 48,400	\$ 17,089	(\$ 31,311)
Charges for Services	631,900	614,029	(17,871)
Reimbursements	5,388	6,709	1,321
Total Revenues	685,688	637,827	(47,861)
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	-	65,388	(65,388)
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	15,000	1,500	13,500
Polygraph Testing	-	6,150	(6,150)
Juvenile Board and Care	-	177,777	(177,777)
Security Services	85,000	50,116	34,884
Lab Services	125,000	13,652	111,348
Testing Services	20,000	11,301	8,699
Janitorial Services	-	2,487	(2,487)
Repairs and Maintenance - Computers	8,000	438	7,562
Repairs and Maintenance - Copiers	-	2,758	(2,758)
Maintenance-Communication Equipment	17,000	4,114	12,886
Repairs and Maintenance - Equipment	-	2,940	(2,940)
Building Space Rental	16,000	37,028	(21,028)
Equipment Rental	10,000	57,219	(47,219)
Repairs and Maintenance - Vehicles	25,000	3,299	21,701
Repairs and Maintenance - Office Equipment	-	5,278	(5,278)
General Printing	5,000	256	4,744
Conferences and Meetings	30,000	5,553	24,447
Employee Training	40,000	1,796	38,204
Employee Mileage Expenditures	20,000	4,923	15,077
General Association Dues	2,000	-	2,000
Miscellaneous Contractual Expenditures	623,367	285,226	338,141
Total Contractual Services	1,043,767	739,199	304,568
Commodities			
Office Supplies	-	5,963	(5,963)
Operating Supplies	90,000	5,722	84,278
Computer Related Supplies	15,603	1,648	13,955
Books and Subscriptions	6,540	1,472	5,068
Computer Software - Non Capital	2,052	70	1,982
Computer Hardware - Non Capital	10,000	680	9,320
Utilities - Water	-	1,513	(1,513)

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cleaning Supplies	\$ -	\$ 603	(\$ 603)
Uniform Supplies	5,000	2,858	2,142
Weapons and Ammunition	7,000	945	6,055
Food	-	29,308	(29,308)
Clothing Supplies	-	2,883	(2,883)
Medical Supplies and Drugs	25,000	855	24,145
Fuel- Vehicles	25,500	8,429	17,071
Telephone	50,000	935	49,065
Total Commodities	236,695	63,884	172,811
Total Public Safety	1,280,462	803,083	477,379
Capital Outlay			
Computers	15,000	-	15,000
Printers	7,576	-	7,576
Communications Equipment	42,586	-	42,586
Automotive Equipment	40,500	-	40,500
Copiers	16,740	-	16,740
Special Purpose Equipment	25,000	-	25,000
Building Improvements	20,000	3,437	16,563
Total Capital Outlay	167,402	3,437	163,965
Total Expenditures	1,447,864	806,520	641,344
Excess (deficiency) of revenues over expenditures	(762,176)	(168,693)	(930,869)
Other Financing Sources (Uses)			
Transfers Out	(201,181)	(201,181)	-
Total Other Financing Sources (Uses)	(201,181)	(201,181)	-
Net Change in Fund Balance	(\$ 963,357)	(369,874)	\$ 593,483
Fund Balance at Beginning of Year		2,122,080	
Fund Balance at End of Year		\$ 1,752,206	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 90,000	\$ 81,738	(\$ 8,262)
Interest	<u>-</u>	<u>169</u>	<u>169</u>
Total Revenues	<u>90,000</u>	<u>81,907</u>	<u>(8,093)</u>
Expenditures			
Public Safety			
Contractual Services			
Lab Services	<u>85,000</u>	<u>84,186</u>	<u>814</u>
Commodities			
Medical Supplies and Drugs	<u>5,000</u>	<u>3,192</u>	<u>1,808</u>
Total Expenditures	<u>90,000</u>	<u>87,378</u>	<u>2,622</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(5,471)</u>	<u>(\$ 5,471)</u>
Fund Balance at Beginning of Year		<u>5,247</u>	
Fund Balance (Deficit) at End of Year		<u>(\$ 224)</u>	

KANE COUNTY, ILLINOIS

Drug Court Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 10,000	\$ 8,523	(\$ 1,477)
Total Revenues	10,000	8,523	(1,477)
Expenditures			
Public Safety			
Contractual Services - Adult Drug Court			
Contractual/Consulting Services	172,000	104,800	67,200
Commodities - Adult Drug Court			
Drug Court Graduation Supplies	23,000	206	22,794
Total Expenditures	195,000	105,006	89,994
Excess (Deficiency) of Revenues Over Expenditures	(185,000)	(96,483)	(281,483)
Other Financing Sources (Uses)			
Transfers In	185,000	185,000	-
Total Other Financing Sources (Uses)	185,000	185,000	-
Net Change in Fund Balance	\$ -	88,517	\$ 88,517
Fund Balance at Beginning of Year		464,300	
Fund Balance at End of Year		\$ 552,817	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 180,000	\$ 135,650	(\$ 44,350)
Interest	500	2,651	2,151
Total Revenues	180,500	138,301	(42,199)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	171,369	127,278	44,091
Benefits			
Healthcare Contribution	43,256	29,238	14,018
Dental Contribution	876	1,262	(386)
FICA/SS Contribution	13,110	9,552	3,558
IMRF Contribution	13,881	10,144	3,737
Total Benefits	71,123	50,196	20,927
Contractual Services			
Contractual/Consulting Services	75,000	30,735	44,265
Repairs and Maintenance - Vehicles	2,000	1,132	868
Liability Insurance	4,867	4,867	-
Workers Compensation	3,325	3,325	-
Unemployment Claims	291	291	-
Conferences and Meetings	5,000	675	4,325
Employee Training	5,000	4,531	469
Employee Mileage Expenditures	1,000	684	316
Total Contractual Services	96,483	46,240	50,243
Commodities			
Office Supplies	4,000	92	3,908
Operating Supplies	3,000	2,120	880
Uniform Supplies	300	287	13
Fuel - Vehicles	8,000	1,787	6,213
Total Commodities	15,300	4,286	11,014
Total Expenditures	354,275	228,000	126,275
Excess (deficiency) of revenues over expenditures	(173,775)	(89,699)	(263,474)
Other Financing Sources (Uses)			
Transfers In	173,775	173,775	-
Total Other Financing Sources (Uses)	173,775	173,775	-
Net Change in Fund Balance	\$ -	84,076	\$ 84,076
Fund Balance at Beginning of Year		37,569	
Fund Balance at End of Year		\$ 121,645	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 55,300	\$ 58,136	\$ 2,836
Interest	2,000	1,704	(296)
Total Revenues	57,300	59,840	2,540
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	118,464	109,370	9,094
Lab Services	1,000	521	479
Testing Services	250	-	250
Conferences and Meetings	2,000	-	2,000
Employee Mileage Expenditures	2,400	1,562	838
Total Contractual Services	124,114	111,453	12,661
Commodities			
Office Supplies	200	-	200
Operating Supplies	2,500	139	2,361
Medical Supplies and Drugs	2,340	-	2,340
Telephone	552	-	552
Total Commodities	5,592	139	5,453
Total Expenditures	129,706	111,592	18,114
Excess (Deficiency) of Revenues Over Expenditures	(72,406)	(51,752)	(124,158)
Other Financing Sources (Uses)			
Transfers In	72,406	72,406	-
Total Other Financing Sources (Uses)	72,406	72,406	-
Net Change in Fund Balance	\$ -	20,654	\$ 20,654
Fund Balance at Beginning of Year		43,858	
Fund Balance at End of Year		\$ 64,512	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 749,814	\$ 759,812	\$ 9,998
Fines	15,500	9,815	(5,685)
Reimbursements	29,500	36,985	7,485
Interest	10,000	5,780	(4,220)
Miscellaneous	6,000	4,176	(1,824)
	<u>810,814</u>	<u>816,568</u>	<u>5,754</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	441,344	408,435	32,909
Overtime Salaries	12,000	30,929	(18,929)
Total Personnel Services	<u>453,344</u>	<u>439,364</u>	<u>13,980</u>
Benefits			
Healthcare Contribution	80,928	70,189	10,739
Dental Contribution	3,395	2,733	662
FICA/SS Contribution	34,681	32,661	2,020
IMRF Contribution	36,721	34,616	2,105
Total Benefits	<u>155,725</u>	<u>140,199</u>	<u>15,526</u>
Contractual Services			
Contractual/Consulting Services	23,490	22,567	923
Veterinarian Services	14,000	14,901	(901)
Cremation Services	3,000	4,130	(1,130)
Disposal and Water Softener Services	2,766	2,999	(233)
Janitorial Services	7,500	7,053	447
Repairs and Maintenance - Roads	6,000	3,571	2,429
Repairs and Maintenance - Buildings	2,667	4,041	(1,374)
Repairs and Maintenance - Grounds	3,050	1,476	1,574
Repairs and Maintenance - Computers	8,625	7,410	1,215
Repairs and Maintenance - Copiers	230	326	(96)
Repairs and Maintenance - Equipment	500	7,136	(6,636)
Repairs and Maintenance - Vehicles	1,500	1,320	180
Liability Insurance	12,875	12,875	-
Workers Compensation	8,795	8,795	-
Unemployment Claims	770	770	-
General Advertising	-	35	(35)
General Printing	352	135	217
Conferences and Meetings	2,000	737	1,263
Employee Training	2,000	900	1,100
Employee Mileage Expenditures	1,000	953	47
General Association Dues	250	335	(85)

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Medical Expenditures	\$ -	\$ 1,015	(\$ 1,015)
Miscellaneous Contractual Expenditures	-	300	(300)
Total Contractual Services	101,370	103,780	(2,410)
Commodities			
Office Supplies	2,500	903	1,597
Operating Supplies	15,000	8,366	6,634
Postage	15,000	90	14,910
Utilities - Water	1,800	1,983	(183)
Animal Care Supplies	7,000	11,289	(4,289)
Cleaning Supplies	500	1,914	(1,414)
Uniform Supplies	1,200	415	785
Medical Supplies and Drugs	2,500	3,979	(1,479)
Comp - Destroyed Animal Supplies	100	-	100
Utilities - Natural Gas	3,300	12,344	(9,044)
Utilities - Electric	5,000	9,292	(4,292)
Fuel - Vehicles	10,000	5,311	4,689
Telephone	5,935	5,565	370
Total Commodities	69,835	61,451	8,384
Total Expenditures	780,274	744,794	35,480
Excess (Deficiency) of Revenues Over Expenditures	30,540	71,774	102,314
Other Financing Sources (Uses)			
Transfers Out	(153,273)	-	153,273
Total Other Financing Sources (Uses)	(153,273)	-	153,273
Net Change in Fund Balance	(\$ 122,733)	71,774	\$ 194,507
Fund Balance (Deficit) at Beginning of Year		(836,949)	
Fund Balance (Deficit) at End of Year		(\$ 765,175)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 5,080,661	\$ 5,055,616	(\$ 25,045)
Licenses and Permits	450,000	264,475	(185,525)
Charges for Services	60,000	31,780	(28,220)
Reimbursements	1,108,787	697,828	(410,959)
Interest	325,000	139,863	(185,137)
Miscellaneous	-	57,715	57,715
	<u>7,024,448</u>	<u>6,247,277</u>	<u>(777,171)</u>
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,434,747	2,108,917	325,830
Overtime Salaries	68,652	4,464	64,188
Total Personnel Services	<u>2,503,399</u>	<u>2,113,381</u>	<u>390,018</u>
Benefits			
Healthcare Contribution	456,578	335,453	121,125
Dental Contribution	19,560	12,347	7,213
FICA/SS Contribution	191,510	154,763	36,747
IMRF Contribution	202,775	162,904	39,871
Total Benefits	<u>870,423</u>	<u>665,467</u>	<u>204,956</u>
Contractual Services			
Engineering Services	2,665,167	936,767	1,728,400
Contractual/Consulting Services	860,454	537,753	322,701
Legal Services	120,000	44,000	76,000
Medical/Dental/Hospital Services	6,000	4,394	1,606
Northeast IL Plan and Metro Services	25,000	33,786	(8,786)
Software Licensing Cost	79,300	50,216	29,084
Security Services	7,000	2,692	4,308
Disposal and Water Softener Services	15,250	10,932	4,318
Janitorial Services	26,000	24,757	1,243
Repairs and Maintenance - Roads	77,000	22,697	54,303
Repairs and Maintenance - Bridges	2,500,000	98,149	2,401,851
Repairs and Maintenance - Buildings	35,000	36,869	(1,869)
Repairs and Maintenance - Grounds	10,000	2,765	7,235
Repairs and Maintenance - Computers	11,250	5,991	5,259
Repairs and Maintenance - Copiers	20,500	6,682	13,818
Repairs and Maintenance - Communications Equip.	5,000	462	4,538
Repairs and Maintenance - Equipment	40,500	8,609	31,891
Repairs and Maintenance - Vehicles	100,000	14,721	85,279
Repairs and Maintenance - Office Equipment	2,750	5,180	(2,430)
Liability Insurance	133,665	133,665	-
			(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Workers Compensation	\$ 91,306	\$ 91,306	\$ -
Unemployment Claims	8,001	8,001	-
General Printing	17,250	3,921	13,329
Legal Printing	8,500	3,472	5,028
Mapping	25,000	7,934	17,066
Conferences and Meetings	36,000	10,582	25,418
Employee Training	36,000	14,886	21,114
Employee Mileage Expenditures	9,000	4,943	4,057
General Association Dues	9,000	7,460	1,540
Miscellaneous Contractual Expenditures	60,000	16,690	43,310
Total Contractual Services	<u>7,039,893</u>	<u>2,150,282</u>	<u>4,889,611</u>
Commodities			
Office Supplies	30,000	14,944	15,056
Operating Supplies	25,000	16,462	8,538
Postage	14,000	3,925	10,075
Books and Subscriptions	3,000	1,283	1,717
Computer Software - Non-Capital	15,000	12,160	2,840
Computer Hardware - Non-Capital	20,000	12,058	7,942
Cleaning Supplies	5,000	-	5,000
Uniform Supplies	20,500	16,306	4,194
Vehicle Supplies	40,000	87,894	(47,894)
Buildings and Grounds Supplies	25,500	5,577	19,923
Road Repair Supplies	12,000	-	12,000
Equipment Repair Supplies	40,000	44,235	(4,235)
Tools	15,000	4,127	10,873
Liquid Salt	27,000	8,522	18,478
Crushed Stone	15,000	11,027	3,973
Culverts	38,000	27,415	10,585
Road Material	75,000	68,650	6,350
Sign Material	175,000	90,085	84,915
Traffic Markers and Barricades	15,000	4,498	10,502
Utilities - Natural Gas	130,000	50,789	79,211
Utilities - Electric	88,000	44,579	43,421
Utilities - Intersection Lighting	612,500	410,558	201,942
Fuel - Vehicles	489,000	200,597	288,403
Telephone	15,500	26,532	(11,032)
Cellular Phone	37,000	13,362	23,638
Total Commodities	<u>1,982,000</u>	<u>1,175,585</u>	<u>806,415</u>
Total Highway and Streets	<u>12,395,715</u>	<u>6,104,715</u>	<u>6,291,000</u>
Capital Outlay			
Computers	12,900	-	12,900
Computer Software - Capital	228,500	-	228,500

(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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Printers	\$ 19,445	\$ -	\$ 19,445
Communications Equipment	5,000	-	5,000
Automotive Equipment	559,000	500,517	58,483
Office Furniture	12,000	-	12,000
Office Equipment	4,000	-	4,000
Machinery and Equipment	111,000	82,952	28,048
Special Purpose Equipment	175,000	1,504	173,496
Building Improvements	800,000	770,876	29,124
Road Construction	1,890,450	126,711	1,763,739
Bridge Construction	145,000	-	145,000
Highway Right of Way	320,000	161,512	158,488
Total Capital Outlay	4,282,295	1,644,072	2,638,223
 Total Expenditures	 16,678,010	 7,748,787	 8,929,223
 Excess (Deficiency) of Revenues Over Expenditures	 (9,653,562)	 (1,501,510)	 (11,155,072)
Other Financing Sources (Uses)			
Transfers In	106,750	59,013	(47,737)
Total Other Financing Sources (Uses)	106,750	59,013	(47,737)
 Net Change in Fund Balance	 (\$ 9,546,812)	 (1,442,497)	 \$ 8,104,315
 Fund Balance at Beginning of Year		 10,848,811	
 Fund Balance at End of Year		 \$ 9,406,314	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 316,582	\$ 315,028	(\$ 1,554)
Reimbursements	130,000	154,712	24,712
Interest	13,500	8,606	(4,894)
Miscellaneous	<u>-</u>	<u>5,487</u>	<u>5,487</u>
Total Revenues	<u>460,082</u>	<u>483,833</u>	<u>23,751</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	85,000	107,915	(22,915)
Repairs and Maintenance - Bridges	550,000	-	550,000
Bridge Inspection	<u>325,000</u>	<u>219,014</u>	<u>105,986</u>
Total Expenditures	<u>960,000</u>	<u>326,929</u>	<u>633,071</u>
Net Change in Fund Balance	<u>(\$ 499,918)</u>	156,904	<u>\$ 656,822</u>
Fund Balance at Beginning of Year		<u>544,855</u>	
Fund Balance at End of Year		<u>\$ 701,759</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 7,082,625	\$ 6,483,571	(\$ 599,054)
Reimbursements	10,495,185	8,152,532	(2,342,653)
Interest	210,000	60,710	(149,290)
Miscellaneous	-	1,974	1,974
Total Revenues	17,787,810	14,698,787	(3,089,023)
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	1,971,438	1,848,750	122,688
Overtime Salaries	231,660	281,602	(49,942)
Total Personnel Services	2,203,098	2,130,352	72,746
Benefits			
Healthcare Contribution	59,084	55,841	3,243
Dental Contribution	2,530	2,152	378
FICA/SS Contribution	168,537	156,976	11,561
IMRF Contribution	178,450	154,774	23,676
Teamsters Contribution	439,452	311,727	127,725
Total Benefits	848,053	681,470	166,583
Contractual Services			
Engineering Services	2,331,562	745,964	1,585,598
Commodities			
Rock Salt	910,000	907,231	2,769
Total Highway and Streets	6,292,713	4,465,017	1,827,696
Capital Outlay			
Bridge Construction	5,631,536	-	5,631,536
Highway Right of Way	7,205,000	9,847,600	(2,642,600)
Total Capital Outlay	12,836,536	9,847,600	2,988,936
Total Expenditures	19,129,249	14,312,617	4,816,632
Excess (Deficiency) of Revenues Over Expenditures	(1,341,439)	386,170	(955,269)
Other Financing Sources (Uses)			
Transfers In	-	50,484	50,484
Transfers Out	(3,493,470)	(3,394,035)	99,435
Total Other Financing Sources (Uses)	(3,493,470)	(3,343,551)	149,919
Net Change in Fund Balance	(\$ 4,834,909)	(2,957,381)	\$ 1,877,528
Fund Balance at Beginning of Year		10,839,669	
Fund Balance at End of Year		\$ 7,882,288	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 65,731	\$ 65,426	(\$ 305)
Interest	1,000	371	(629)
Total Revenues	66,731	65,797	(934)
Expenditures			
Highway and Streets			
Commodities			
Rock Salt	71,561	69,369	2,192
Total Expenditures	71,561	69,369	2,192
Net Change in Fund Balance	(\$ 4,830)	(3,572)	\$ 1,258
Fund Balance at Beginning of Year		70,274	
Fund Balance at End of Year		\$ 66,702	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 9,180,000	\$ 8,306,937	(\$ 873,063)
Reimbursements	5,428,236	686,755	(4,741,481)
Interest	200,000	161,035	(38,965)
Total Revenues	14,808,236	9,154,727	(5,653,509)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	3,859,811	946,850	2,912,961
Repairs and Maintenance - Bridges	-	73,608	(73,608)
Repairs and Maintenance - Cracksealing	275,000	207,914	67,086
Repairs and Maintenance - Guardrails	450,000	-	450,000
Repairs and Maintenance - Pavement Mark	1,600,000	-	1,600,000
Repairs and Maintenance - Resurfacing	7,500,000	3,915,801	3,584,199
Total Highway and Streets	13,684,811	5,144,173	8,540,638
Capital Outlay			
Road Construction	1,992,003	449,558	1,542,445
Bridge Construction	4,629,240	533,370	4,095,870
Highway Right of Way	1,080,000	629,508	450,492
Total Capital Outlay	7,701,243	1,612,436	6,088,807
Total Expenditures	21,386,054	6,756,609	14,629,445
Net Change in Fund Balance	(\$ 6,577,818)	2,398,118	\$ 8,975,936
Fund Balance at Beginning of Year		10,097,766	
Fund Balance at End of Year		\$ 12,495,884	

KANE COUNTY, ILLINOIS

Transportation Sales Tax Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 11,900,000	\$ 10,921,350	(\$ 978,650)
Reimbursements	1,448,355	989,000	(459,355)
Interest	120,000	103,927	(16,073)
Total Revenues	13,468,355	12,014,277	(1,454,078)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	3,882,378	116,333	3,766,045
Capital Outlay			
Road Construction	1,692,694	21,953	1,670,741
Bridge Construction	3,553,283	448,529	3,104,754
Highway Right of Way	4,340,000	1,092,000	3,248,000
Total Capital Outlay	9,585,977	1,562,482	8,023,495
Total Expenditures	13,468,355	1,678,815	11,789,540
Excess (deficiency) of revenues over expenditures	-	10,335,462	10,335,462
Other Financing Sources (Uses)			
Transfers In	-	7,081,143	7,081,143
Total Other Financing Sources (Uses)	-	7,081,143	7,081,143
Net Change in Fund Balance	\$ -	17,416,605	\$ 17,416,605
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 17,416,605	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 2,000,000	\$ 1,990,140	(\$ 9,860)
Licenses and Permits	716,445	680,406	(36,039)
Grants	4,779,958	4,606,499	(173,459)
Charges for Services	151,900	168,447	16,547
Reimbursements	1,511,575	1,612,940	101,365
Interest	90,000	37,424	(52,576)
Miscellaneous	-	2,115	2,115
Total Revenues	9,249,878	9,097,971	(151,907)
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	5,326,505	4,956,039	370,466
Overtime Salaries	-	36,521	(36,521)
Total Personnel Services	5,326,505	4,992,560	333,945
Benefits			
Healthcare Contribution	1,145,818	1,103,427	42,391
Dental Contribution	48,622	43,370	5,252
FICA/SS Contribution	409,773	365,825	43,948
IMRF Contribution	433,878	388,664	45,214
Total Benefits	2,038,091	1,901,286	136,805
Contractual Services			
Contract Employees	-	7,391	(7,391)
Contractual/Consulting Services	1,089,553	1,156,208	(66,655)
Public Health Services	175,000	63,660	111,340
X-Rays	25,440	20,882	4,558
Lab Services	4,750	326	4,424
Disposal and Water Softener Services	3,650	8,854	(5,204)
Janitorial Services	28,000	28,356	(356)
Repairs and Maintenance - Buildings	10,000	13,717	(3,717)
Repairs and Maintenance - Grounds	20,000	15,721	4,279
Repairs and Maintenance - Computers	9,300	-	9,300
Repairs and Maintenance - Equipment	1,000	400	600
Building Space Rental	98,400	94,609	3,791
Repairs and Maintenance - Vehicles	10,481	4,229	6,252
Repairs and Maintenance - Office Equipment	12,000	13,869	(1,869)
Liability Insurance	149,860	149,860	-
Workers Compensation	102,369	102,369	-
Unemployment Claims	8,970	8,970	-
General Advertising	500	97	403
Conferences and Meetings	37,875	25,204	12,671
Employee Training	15,820	2,824	12,996

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Employee Mileage Expenditures	\$ 57,200	\$ 58,134	(\$ 934)
General Association Dues	18,605	16,668	1,937
Total Contractual Services	<u>1,878,773</u>	<u>1,792,348</u>	<u>86,425</u>
Commodities			
Office Supplies	16,450	27,462	(11,012)
Operating Supplies	203,872	138,800	65,072
Computer Related Supplies	9,720	2,162	7,558
Postage	1,600	296	1,304
Books and Subscriptions	6,550	1,340	5,210
Computer Software - Non-Capital	12,500	5,888	6,612
Utilities - Water	-	132	(132)
Printing Supplies	16,500	5,442	11,058
Cleaning Supplies	6,000	541	5,459
Medical Supplies and Drugs	121,694	55,796	65,898
Utilities - Natural Gas	6,000	2,552	3,448
Utilities - Electric	9,000	2,950	6,050
Fuel - Vehicles	7,468	5,881	1,587
Telephone	136,555	142,282	(5,727)
Total Commodities	<u>553,909</u>	<u>391,524</u>	<u>162,385</u>
Total Health and Welfare	<u>9,797,278</u>	<u>9,077,718</u>	<u>719,560</u>
Capital Outlay			
Computer Software - Capital	25,000	-	25,000
Printers	500	432	68
Office Furniture	-	10,225	(10,225)
Office Equipment	-	1,770	(1,770)
Special Purpose Equipment	2,100	-	2,100
Building Improvements	80,000	90,173	(10,173)
Total Capital Outlay	<u>107,600</u>	<u>102,600</u>	<u>5,000</u>
Total Expenditures	<u>9,904,878</u>	<u>9,180,318</u>	<u>724,560</u>
Net Change in Fund Balance	<u>(\$ 655,000)</u>	<u>(82,347)</u>	<u>\$ 572,653</u>
Fund Balance at Beginning of Year		<u>3,321,274</u>	
Fund Balance at End of Year		<u>\$ 3,238,927</u>	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 240,355	\$ 146,660	(\$ 93,695)
Reimbursements	25,000	-	(25,000)
Interest	11,300	3,238	(8,062)
Total Revenues	<u>276,655</u>	<u>149,898</u>	<u>(126,757)</u>
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	483,678	402,009	81,669
Overtime Salaries	-	1,448	(1,448)
Total Personnel Services	<u>483,678</u>	<u>403,457</u>	<u>80,221</u>
Benefits			
Healthcare Contribution	64,008	41,759	22,249
Dental Contribution	3,785	2,020	1,765
FICA/SS Contribution	37,002	30,058	6,944
IMRF Contribution	39,178	31,859	7,319
Total Benefits	<u>143,973</u>	<u>105,696</u>	<u>38,277</u>
Contractual Services			
Contractual/Consulting Services	17,041	55,366	(38,325)
Repairs & Maintenance- Equipment	185	-	185
Liability Insurance	13,737	13,737	-
Workers Compensation	9,383	9,383	-
Unemployment Claims	822	822	-
Conferences and Meetings	1,000	3,456	(2,456)
Employee Training	5,550	4,375	1,175
Employee Mileage Expenditures	7,340	9,252	(1,912)
General Association Dues	2,000	-	2,000
Total Contractual Services	<u>57,058</u>	<u>96,391</u>	<u>(39,333)</u>
Commodities			
Office Supplies	5,100	50	5,050
Operating Supplies	9,000	9,857	(857)
Computer Related Supplies	500	4,259	(3,759)
Utilities-Gas & Electric	480	-	480
Utilities-Electric	720	-	720
Telephone	1,420	6,293	(4,873)
Total Commodities	<u>17,220</u>	<u>20,459</u>	<u>(3,239)</u>
Total Health and Welfare	<u>701,929</u>	<u>626,003</u>	<u>75,926</u>
Capital Outlay			
Computers	3,000	-	3,000
Printers	800	-	800

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Office Furniture	\$ 350	\$ -	\$ 350
Total Capital Outlay	<u>4,150</u>	<u>-</u>	<u>4,150</u>
 Total Expenditures	 <u>706,079</u>	 <u>626,003</u>	 <u>80,076</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(429,424)</u>	 <u>(476,105)</u>	 <u>(905,529)</u>
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>\$ -</u>	 <u>(46,681)</u>	 <u>(\$ 46,681)</u>
 Fund Balance at Beginning of Year		 <u>53,576</u>	
 Fund Balance at End of Year		 <u>\$ 6,895</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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 308,580	\$ 307,114	(\$ 1,466)
Interest	15,000	8,555	(6,445)
Miscellaneous	-	9,220	9,220
Total Revenues	323,580	324,889	1,309
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	174,671	178,256	(3,585)
Overtime Salaries	2,100	1,611	489
Total Personnel Services	176,771	179,867	(3,096)
Benefits			
Healthcare Contribution	47,387	36,567	10,820
Dental Contribution	778	745	33
FICA/SS Contribution	13,523	13,407	116
IMRF Contribution	14,318	14,208	110
Total Benefits	76,006	64,927	11,079
Contractual Services			
Repairs and Maintenance - Copiers	500	-	500
Repairs and Maintenance - Vehicles	3,000	4,564	(1,564)
Liability Insurance	5,020	5,020	-
Workers Compensation	3,429	3,429	-
Unemployment Claims	300	300	-
Conferences and Meetings	775	656	119
Employee Training	6,000	6,581	(581)
Employee Mileage Expenditures	300	534	(234)
General Association Dues	370	300	70
Miscellaneous Contractual Expenditures	77,200	93,103	(15,903)
Total Contractual Services	96,894	114,487	(17,593)
Commodities			
Office Supplies	300	1,109	(809)
Postage	400	-	400
Books and Subscriptions	347	575	(228)
Fuel - Vehicles	12,200	4,802	7,398
Telephone	800	1,423	(623)
Cellular Phone	575	-	575
Total Commodities	14,622	7,909	6,713
Total Expenditures	364,293	367,190	(2,897)
Net Change in Fund Balance	(\$ 40,713)	(42,301)	(\$ 1,588)
Fund Balance at Beginning of Year		625,207	
Fund Balance at End of Year		\$ 582,906	

KANE COUNTY, ILLINOIS

Economic Development Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 6,000	\$ 2,425	(\$ 3,575)
Total Revenues	6,000	2,425	(3,575)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	134,269	124,979	9,290
Employee Per Diem	50	-	50
Total Personnel Services	134,319	124,979	9,340
Benefits			
Healthcare Contribution	8,903	8,180	723
Dental Contribution	425	574	(149)
FICA/SS Contribution	10,275	9,228	1,047
IMRF Contribution	10,879	9,980	899
Total Benefits	30,482	27,962	2,520
Contractual Services			
Contractual/Consulting Services	5,000	2,251	2,749
Liability Insurance	3,814	3,814	-
Workers Compensation	2,606	2,606	-
Unemployment Claims	229	229	-
General Printing	500	50	450
Conferences and Meetings	2,500	1,693	807
Employee Mileage Expenditures	250	352	(102)
General Association Dues	1,000	363	637
Miscellaneous Contractual Expenditures	50,000	43,717	6,283
Total Contractual Services	65,899	55,075	10,824
Commodities			
Office Supplies	-	2	(2)
Books and Subscriptions	200	200	-
Photography Supplies	100	-	100
Telephone	-	199	(199)
Total Commodities	300	401	(101)
Total Expenditures	231,000	208,417	22,583
Excess (Deficiency) of Revenues Over Expenditures	(225,000)	(205,992)	(430,992)
Other Financing Sources (Uses)			
Transfers In	225,000	225,000	-
Total Other Financing Sources (Uses)	225,000	225,000	-
Net Change in Fund Balance	\$ -	19,008	\$ 19,008
Fund Balance at Beginning of Year		68,804	
Fund Balance at End of Year		\$ 87,812	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,295,772	\$ 1,822,545	\$ 526,773
Reimbursements	50,000	25,816	(24,184)
Total Revenues	1,345,772	1,848,361	502,589
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	162,074	157,053	5,021
Benefits			
Healthcare Contribution	29,162	21,264	7,898
Dental Contribution	1,314	930	384
FICA/SS Contribution	12,399	11,792	607
IMRF Contribution	13,128	12,673	455
Total Benefits	56,003	46,659	9,344
Contractual Services			
Repairs and Maintenance - Vehicles	1,000	665	335
Liability Insurance	4,603	4,603	-
Workers Compensation	3,144	3,144	-
Unemployment Claims	276	276	-
General Printing	250	-	250
Legal Printing	600	320	280
Conferences and Meetings	1,500	706	794
Employee Training	500	21	479
Employee Mileage Expenditures	200	3	197
General Association Dues	200	-	200
Miscellaneous Contractual Expenditures	1,114,422	1,343,811	(229,389)
Total Contractual Services	1,126,695	1,353,549	(226,854)
Commodities			
Office Supplies	300	-	300
Operating Supplies	-	582	(582)
Postage	100	-	100
Books and Subscriptions	100	-	100
Fuel - Vehicles	500	170	330
Total Commodities	1,000	752	248
Total Expenditures	1,345,772	1,558,013	(212,241)
Excess (deficiency) of revenues over expenditures	-	290,348	290,348 <i>(Continued)</i>

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)			
Transfers Out	\$ -	(\$ 279,341)	(\$ 279,341)
Total Other Financing Sources (Uses)	-	(279,341)	(279,341)
Net Change in Fund Balance	\$ -	11,007	\$ 11,007
Fund Balance (Deficit) at Beginning of Year		(6,991)	
Fund Balance at End of Year		\$ 4,016	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 741,488	\$ 415,663	(\$ 325,825)
Miscellaneous	<u>-</u>	<u>7,040</u>	<u>7,040</u>
Total Revenues	<u>741,488</u>	<u>422,703</u>	<u>(318,785)</u>
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	<u>62,987</u>	<u>57,452</u>	<u>5,535</u>
Benefits			
Healthcare Contribution	11,334	8,145	3,189
Dental Contribution	503	403	100
FICA/SS Contribution	4,819	4,339	480
IMRF Contribution	5,102	4,599	503
Total Benefits	<u>21,758</u>	<u>17,486</u>	<u>4,272</u>
Contractual Services			
Liability Insurance	1,789	1,789	-
Workers Compensation	1,222	1,222	-
Unemployment Claims	107	107	-
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	322	678
Employee Training	300	-	300
Employee Mileage Expenditures	100	-	100
Miscellaneous Contractual Expenditures	650,975	337,032	313,943
Total Contractual Services	<u>656,343</u>	<u>340,472</u>	<u>315,871</u>
Commodities			
Office Supplies	200	-	200
Postage	100	-	100
Books and Subscriptions	100	-	100
Total Commodities	<u>400</u>	<u>-</u>	<u>400</u>
Total Expenditures	<u>741,488</u>	<u>415,410</u>	<u>326,078</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>7,293</u>	<u>\$ 7,293</u>
Fund Balance (Deficit) at Beginning of Year		(1,737)	
Fund Balance at End of Year		<u>\$ 5,556</u>	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 30,000	\$ 33,324	\$ 3,324
Interest	<u>3,500</u>	<u>2,071</u>	<u>(1,429)</u>
Total Revenues	<u>33,500</u>	<u>35,395</u>	<u>1,895</u>
Expenditures			
Development, Housing and Economic Development Contractual Services			
Contractual/Consulting Services	<u>67,000</u>	<u>49,191</u>	<u>17,809</u>
Total Expenditures	<u>67,000</u>	<u>49,191</u>	<u>17,809</u>
Excess (deficiency) of revenues over expenditures	<u>(33,500)</u>	<u>(13,796)</u>	<u>(47,296)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(24,273)</u>	<u>(24,273)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(24,273)</u>	<u>(24,273)</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 57,773)</u>	<u>(38,069)</u>	<u>\$ 19,704</u>
Fund Balance at Beginning of Year		<u>145,599</u>	
Fund Balance at End of Year		<u>\$ 107,530</u>	

KANE COUNTY, ILLINOIS

Cost Share Drainage Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 12,051	\$ 13,599	\$ 1,548
Interest	<u>-</u>	<u>8</u>	<u>8</u>
Total Revenues	<u>12,051</u>	<u>13,607</u>	<u>1,556</u>
Expenditures			
Development, Housing and Economic Development Contractual Services			
Contractual/Consulting Services	<u>12,051</u>	<u>12,051</u>	<u>-</u>
Total Expenditures	<u>12,051</u>	<u>12,051</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>1,556</u>	<u>\$ 1,556</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance at End of Year		<u>\$ 1,556</u>	

KANE COUNTY, ILLINOIS

Recovery Act Programs Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 196,943	\$ 28,066	(\$ 168,877)
Total Revenues	<u>196,943</u>	<u>28,066</u>	<u>(168,877)</u>
Expenditures			
Development, Housing and Economic Development Community Development Block Grant - Recovery			
Contractual Services			
Grant Pass Thru	<u>66,377</u>	-	<u>66,377</u>
Energy Efficiency and Conservation Block Grant			
Personnel Services			
Salaries and Wages	<u>15,000</u>	<u>33,144</u>	<u>(18,144)</u>
Benefits			
FICA/SS Contribution	-	29	(29)
IMRF Contribution	-	31	(31)
Total Benefits	<u>-</u>	<u>60</u>	<u>(60)</u>
Contractual Services			
Engineering Services	50,000	-	50,000
Contractual/Consulting Services	<u>20,000</u>	<u>5,365</u>	<u>14,635</u>
Total Contractual Services	<u>70,000</u>	<u>5,365</u>	<u>64,635</u>
Total Energy Efficiency and Conservation Block Grant	<u>85,000</u>	<u>38,569</u>	<u>46,431</u>
Homeless Prevention and Rapid Re-Housing Program			
Personnel Services			
Salaries and Wages	<u>4,071</u>	<u>4,071</u>	-
Benefits			
Healthcare Contribution	615	614	1
Dental Contribution	36	36	-
FICA/SS Contribution	312	312	-
IMRF Contribution	<u>330</u>	<u>330</u>	-
Total Benefits	<u>1,293</u>	<u>1,292</u>	<u>1</u>
Contractual Services			
Contractual/Consulting Services	4,000	-	4,000
Liability Insurance	116	-	116
Workers Compensation	79	-	79
Unemployment Claims	7	-	7
Miscellaneous Contractual Expenditures	21,000	1,500	19,500
Grant Pass Thru	<u>-</u>	<u>21,000</u>	<u>(21,000)</u>
Total Contractual Services	<u>25,202</u>	<u>22,500</u>	<u>2,702</u>
Total Homeless Prevention and Rapid Re-Housing Program	<u>30,566</u>	<u>27,863</u>	<u>2,703</u>

(Continued)

KANE COUNTY, ILLINOIS

Recovery Act Programs Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Development, Housing and Economic Development	\$ 181,943	\$ 66,432	\$ 115,511
Capital Outlay - CDBG Recovery Building Improvements	<u>15,000</u>	<u>-</u>	<u>15,000</u>
Total Expenditures	<u>196,943</u>	<u>66,432</u>	<u>130,511</u>
Net Change in Fund Balance	<u>\$ -</u>	(38,366)	<u>(\$ 38,366)</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance (Deficit) at End of Year		<u>(\$ 38,366)</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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 20,000	\$ -	(\$ 20,000)
Grants	250,000	593,442	343,442
Charges for Services	200,000	-	(200,000)
Reimbursements	7,500	8,775	1,275
Interest	20,000	20,010	10
Total Revenues	497,500	622,227	124,727
Expenditures			
Environment and Conservation			
Personnel Services			
Salaries and Wages	144,661	150,435	(5,774)
Benefits			
Healthcare Contribution	41,856	36,673	5,183
Dental Contribution	1,387	1,211	176
FICA/SS Contribution	11,067	11,615	(548)
IMRF Contribution	11,718	12,310	(592)
Total Benefits	66,028	61,809	4,219
Contractual Services			
Contractual/Consulting Services	45,000	10,110	34,890
Legal Services	2,000	-	2,000
Liability Insurance	4,108	4,108	-
Workers Compensation	2,806	2,806	-
Unemployment Claims	246	246	-
General Printing	-	1,210	(1,210)
Conferences and Meetings	2,000	1,842	158
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	800	260	540
General Association Dues	1,000	1,595	(595)
Miscellaneous Contractual Expenditures	250,000	52,260	197,740
Grant Pass Thru	280,000	440,158	(160,158)
Total Contractual Services	588,960	514,595	74,365
Commodities			
Office Supplies	1,000	-	1,000
Operating Supplies	500	401	99
Computer Related Supplies	500	535	(35)
Postage	300	-	300
Photography Supplies	100	-	100
Fuel - Vehicles	500	-	500
Telephone	1,750	-	1,750
Total Commodities	4,650	936	3,714

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Expenditures	\$ 804,299	\$ 727,775	\$ 76,524
Excess (Deficiency) of Revenues Over Expenditures	(306,799)	(105,548)	(412,347)
Other Financing Sources (Uses)			
Transfers In	<u>216,859</u>	<u>216,859</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>216,859</u>	<u>216,859</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 89,940)</u>	111,311	<u>\$ 201,251</u>
Fund Balance at Beginning of Year		<u>930,650</u>	
Fund Balance at End of Year		<u>\$ 1,041,961</u>	

KANE COUNTY, ILLINOIS

Farmland Preservation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,800,000	\$ 2,386,587	\$ 586,587
Interest	80,000	57,378	(22,622)
Miscellaneous	-	100	100
	<u>1,880,000</u>	<u>2,444,065</u>	<u>564,065</u>
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	29,855	-	29,855
Legal Services	90,000	13,166	76,834
Appraisal Services	120,880	27,610	93,270
Total Contractual Services	<u>240,735</u>	<u>40,776</u>	<u>199,959</u>
Commodities			
Computer Hardware - Non Capital	-	1,229	(1,229)
Other Expenditures			
Farmland Preservation Rights	5,033,011	2,881,505	2,151,506
Total General Government	<u>5,273,746</u>	<u>2,923,510</u>	<u>2,350,236</u>
Capital Outlay			
Land	1,000	-	1,000
	<u>5,274,746</u>	<u>2,923,510</u>	<u>2,351,236</u>
Net Change in Fund Balance	<u>(\$ 3,394,746)</u>	<u>(479,445)</u>	<u>\$ 2,915,301</u>
Fund Balance at Beginning of Year		<u>4,309,672</u>	
Fund Balance at End of Year		<u>\$ 3,830,227</u>	

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, 2009

	Actual
Revenues	
Interest	\$ 784
Miscellaneous Program Income	1,225
Grants	
Workforce Investment Act Title I - Incentive 2006	87,493
High Speed Internet Grant 2008	5,447
Trade Adjustment Assistance Program 2008	277,365
Workforce Investment Act Title I Grant 2008	3,228,312
Workforce Investment Act Title I Grant 2009	137,365
Serving the Client 2010	1,486
ARRA Workforce Investment Act - Adult - Grant 2008	1,111,767
ARRA Workforce Investment Act - Youth - Grant 2008	1,275,400
ARRA Workforce Investment Act - Youth Assistance - Grant 2008	13,059
Disability Navigator Grant 2009	2,509
Total Grants	6,140,203
Total Revenues	6,142,212
Expenditures	
Public Service and Records	
Administration	421,083
Youth Activities	2,111,964
Adult Activities	1,827,744
Dislocated Worker Activities	1,671,076
High Speed Internet	5,447
Incentive Funds	87,493
Training	206,695
Transportation and Other	4,969
Total Expenditures	6,336,471
Net Change in Fund Balance	(194,259)
Fund Balance at Beginning of Year	-
Fund Balance (Deficit) at End of Year	(\$ 194,259)

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, 2009 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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 3,256,706	\$ 3,247,339	(\$ 9,367)
Other Taxes	125,000	66,581	(58,419)
Licenses and Permits	25,000	22,896	(2,104)
Grants	-	1,163	1,163
Charges for Services	1,115,000	1,241,231	126,231
Interest	150,000	70,585	(79,415)
Miscellaneous	17,500	35,448	17,948
	<u>4,689,206</u>	<u>4,685,243</u>	<u>(3,963)</u>
Total Revenues			
Expenditures			
General Government	4,905,336	4,439,185	466,151
Capital Outlay	94,145	87,507	6,638
	<u>4,999,481</u>	<u>4,526,692</u>	<u>472,789</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(310,275)	158,551	(151,724)
Other Financing Sources (Uses)			
Proceeds from Sale of Capital Assets	25,000	78,256	53,256
Transfers Out	-	(72,731)	(72,731)
	<u>25,000</u>	<u>5,525</u>	<u>(19,475)</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	(\$ 285,275)	164,076	\$ 449,351
Fund Balance at Beginning of Year		<u>3,512,311</u>	
Fund Balance at End of Year		<u>\$ 3,676,387</u>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 250,000	\$ 249,308	(\$ 692)
Other Taxes	2,307	2,301	(6)
Interest	7,000	1,851	(5,149)
Total Revenues	259,307	253,460	(5,847)
Expenditures			
General Government	285,000	285,798	(798)
Total Expenditures	285,000	285,798	(798)
Net Change in Fund Balance	(\$ 25,693)	(32,338)	(\$ 6,645)
Fund Balance at Beginning of Year		110,321	
Fund Balance at End of Year		\$ 77,983	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 474,000	\$ 472,667	(\$ 1,333)
Interest	15,000	6,135	(8,865)
Miscellaneous	1,000	-	(1,000)
Total Revenues	490,000	478,802	(11,198)
Expenditures			
General Government	595,000	298,064	296,936
Total Expenditures	595,000	298,064	296,936
Net Change in Fund Balance	(\$ 105,000)	180,738	\$ 285,738
Fund Balance at Beginning of Year		286,875	
Fund Balance at End of Year		\$ 467,613	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 220,500	\$ 219,969	(\$ 531)
Other Taxes	1,930	2,030	100
Interest	3,500	1,463	(2,037)
Total Revenues	225,930	223,462	(2,468)
Expenditures			
General Government	257,755	249,699	8,056
Total Expenditures	257,755	249,699	8,056
Net Change in Fund Balance	(\$ 31,825)	(26,237)	\$ 5,588
Fund Balance at Beginning of Year	..	75,167	
Fund Balance at End of Year		\$ 48,930	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,000	\$ 27,386	\$ 26,386
Total Revenues	<u>1,000</u>	<u>27,386</u>	<u>26,386</u>
Expenditures			
Debt Service - Principal	620,000	620,000	-
Debt Service - Interest	202,313	202,312	1
Debt Service - Fiscal Agent Fees	<u>1,000</u>	<u>535</u>	<u>465</u>
Total Expenditures	<u>823,313</u>	<u>822,847</u>	<u>466</u>
Excess (Deficiency) of Revenues Over Expenditures	(822,313)	(795,461)	(1,617,774)
Other Financing Sources (Uses)			
Transfers In	<u>822,313</u>	<u>822,312</u>	(1)
Total Other Financing Sources (Uses)	<u>822,313</u>	<u>822,312</u>	(1)
Net Change in Fund Balance	<u>\$ -</u>	26,851	<u>\$ 26,851</u>
Fund Balance at Beginning of Year		<u>1,803,888</u>	
Fund Balance at End of Year		<u>\$ 1,830,739</u>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 2,512,875	\$ 2,525,444	\$ 12,569
Interest	20,000	9,483	(10,517)
Total Revenues	2,532,875	2,534,927	2,052
Expenditures			
Debt Service - Principal	2,170,000	2,170,000	-
Debt Service - Interest	362,875	303,912	58,963
Total Expenditures	2,532,875	2,473,912	58,963
Net Change in Fund Balance	\$ -	61,015	\$ 61,015
Fund Balance at Beginning of Year		2,503,183	-
Fund Balance at End of Year		\$ 2,564,198	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ -	\$ 54,546	\$ 54,546
Total Revenues	-	54,546	54,546
Expenditures			
Debt Service - Principal	1,835,000	1,835,000	-
Debt Service - Interest	1,657,470	1,624,900	32,570
Debt Service - Fiscal Agent Fees	1,000	700	300
Total Expenditures	3,493,470	3,460,600	32,870
Excess (Deficiency) of Revenues Over Expenditures	(3,493,470)	(3,406,054)	(6,899,524)
Other Financing Sources (Uses)			
Transfers In	3,493,470	3,394,035	(99,435)
Transfers Out	-	(50,484)	(50,484)
Total Other Financing Sources (Uses)	3,493,470	3,343,551	(149,919)
Net Change in Fund Balance	\$ -	(62,503)	(\$ 62,503)
Fund Balance at Beginning of Year		2,778,930	
Fund Balance at End of Year		\$ 2,716,427	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Reimbursements	\$ 646,836	\$ 257,134	(\$ 389,702)
Interest	<u>150,000</u>	<u>92,978</u>	<u>(57,022)</u>
Total Revenues	<u>796,836</u>	<u>350,112</u>	<u>(446,724)</u>
Expenditures			
Capital Outlay			
Office Furniture	37,933	-	37,933
Special Purpose Equipment	-	20,018	(20,018)
Building Improvements	<u>1,511,048</u>	<u>1,255,841</u>	<u>255,207</u>
Total Expenditures	<u>1,548,981</u>	<u>1,275,859</u>	<u>273,122</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(752,145)</u>	<u>(925,747)</u>	<u>(1,677,892)</u>
Other Financing Sources (Uses)			
Transfers In	957,670	864,212	(93,458)
Transfers Out	<u>(63,935)</u>	<u>(63,935)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>893,735</u>	<u>800,277</u>	<u>(93,458)</u>
Net Change in Fund Balance	<u>\$ 141,590</u>	<u>(125,470)</u>	<u>(\$ 267,060)</u>
Fund Balance at Beginning of Year		<u>6,306,266</u>	
Fund Balance at End of Year		<u>\$ 6,180,796</u>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 50,000	\$ 104,136	\$ 54,136
Total Revenues	50,000	104,136	54,136
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	500,000	45,280	454,720
Capital Outlay			
Building Construction	2,000,000	169,684	1,830,316
Building Improvements	500,000	730,364	(230,364)
Buildings - Sheriff	150,000	101,443	48,557
Total Capital Outlay	2,650,000	1,001,491	1,648,509
Total Expenditures	3,150,000	1,046,771	2,103,229
Excess (deficiency) of revenues over expenditures	(3,100,000)	(942,635)	(4,042,635)
Other Financing Sources (Uses)			
Transfers Out	(222,212)	(222,212)	-
Total Other Financing Sources (Uses)	(222,212)	(222,212)	-
Net Change in Fund Balance	(\$ 3,322,212)	(1,164,847)	\$ 2,157,365
Fund Balance at Beginning of Year		6,127,386	
Fund Balance at End of Year		\$ 4,962,539	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 610,002	\$ 609,830	(\$ 172)
Interest	14,500	16,513	2,013
Miscellaneous	8,000	5,231	(2,769)
Total Revenues	632,502	631,574	(928)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	41,076	45,196	(4,120)
Benefits			
Healthcare Contribution	4,200	2,521	1,679
Dental Contribution	380	407	(27)
FICA/SS Contribution	3,142	2,951	191
IMRF Contribution	3,327	3,482	(155)
Total Benefits	11,049	9,361	1,688
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	110,000	105,865	4,135
Legal Services	500	-	500
Repairs and Maintenance - Roads	225,000	159,914	65,086
Repairs and Maintenance - Grounds	225,000	313,069	(88,069)
Intersect Lighting Services	45,000	31,707	13,293
Liability Insurance	1,167	1,167	-
Workers Compensation	797	797	-
Unemployment Claims	70	70	-
General Printing	2,000	909	1,091
Legal Printing	500	82	418
Conferences and Meetings	1,000	118	882
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	960	874	86
General Association Dues	750	-	750
Miscellaneous Contractual Expenditures	200,000	219,896	(19,896)
Total Contractual Services	816,244	834,468	(18,224)
Commodities			
Office Supplies	2,000	219	1,781
Operating Supplies	2,000	2,324	(324)
Postage	1,000	642	358
Computer Software - Non-Capital	500	-	500
Utilities- Intersection Lighting	11,200	9,636	1,564
Telephone	800	1,254	(454)
Miscellaneous Supplies	40,000	30,624	9,376

(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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Commodities	\$ 57,500	\$ 44,699	\$ 12,801
Total Development, Housing and Economic Development	<u>925,869</u>	<u>933,724</u>	<u>(7,855)</u>
Capital Outlay			
Computer Software - Capital	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>926,869</u>	<u>933,724</u>	<u>(6,855)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(294,367)</u>	<u>(302,150)</u>	<u>(596,517)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(15,000)</u>	<u>(15,000)</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 309,367)</u>	<u>(317,150)</u>	<u>(\$ 7,783)</u>
Fund Balance at Beginning of Year		<u>1,182,914</u>	
Fund Balance at End of Year		<u>\$ 865,764</u>	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 155	\$ 2	(\$ 153)
Total Revenues	155	2	(153)
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Special Studies	10	-	10
Contractual/Consulting Services	20	-	20
Legal Services	10	-	10
Repairs and Maintenance- Roads	10	-	10
Intersect Lighting Services	10	-	10
General Printing	10	-	10
Legal Printing	10	-	10
Conferences and Meetings	10	-	10
Employee Mileage Expenditures	10	-	10
Miscellaneous Contractual Expenditures	10	-	10
Total Contractual Services	110	-	110
Commodities			
Office Supplies	10	-	10
Operating Supplies	10	-	10
Miscellaneous Supplies	25	-	25
Total Commodities	45	-	45
Total Expenditures	155	-	155
Net Change in Fund Balance	\$ -	2	\$ 2
Fund Balance at Beginning of Year		1,168	
Fund Balance at End of Year		\$ 1,170	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ 1,344,629	\$ 2,481,139	\$ 1,136,510
Interest	140,000	160,110	20,110
Total Revenues	1,484,629	2,641,249	1,156,620
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	2,923,510	2,115,395	808,115
Capital Outlay			
Road Construction	2,768,509	64,638	2,703,871
Construction - Bridges	1,532,784	241,009	1,291,775
Highway Right of Way	1,872,000	1,848,000	24,000
Total Capital Outlay	6,173,293	2,153,647	4,019,646
Total Expenditures	9,096,803	4,269,042	4,827,761
Net Change in Fund Balance	(\$ 7,612,174)	(1,627,793)	\$ 5,984,381
Fund Balance at Beginning of Year		11,904,644	
Fund Balance at End of Year		\$ 10,276,851	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 17,194	\$ 17,194
Reimbursements	-	186,164	186,164
Interest	<u>10,000</u>	<u>12,903</u>	<u>2,903</u>
Total Revenues	<u>10,000</u>	<u>216,261</u>	<u>206,261</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	<u>-</u>	<u>2,118</u>	<u>(2,118)</u>
Capital Outlay			
Road Construction	534,773	-	534,773
Highway Right of Way	<u>354,000</u>	<u>-</u>	<u>354,000</u>
Total Capital Outlay	<u>888,773</u>	<u>-</u>	<u>888,773</u>
Total Expenditures	<u>888,773</u>	<u>2,118</u>	<u>886,655</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(878,773)</u>	<u>214,143</u>	<u>(664,630)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(860)</u>	<u>(860)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(860)</u>	<u>(860)</u>
Net Change in Fund Balance	<u>(\$ 878,773)</u>	213,283	<u>\$ 1,092,056</u>
Fund Balance at Beginning of Year		<u>817,194</u>	
Fund Balance at End of Year		<u>\$ 1,030,477</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 53,098	\$ 53,098
Reimbursements	-	75,000	75,000
Interest	<u>10,000</u>	<u>29,975</u>	<u>19,975</u>
Total Revenues	<u>10,000</u>	<u>158,073</u>	<u>148,073</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	<u>200,000</u>	<u>38,857</u>	<u>161,143</u>
Capital Outlay			
Road Construction	1,666,149	1,209,945	456,204
Highway Right of Way	75,000	3,000	72,000
Total Capital Outlay	<u>1,741,149</u>	<u>1,212,945</u>	<u>528,204</u>
Total Expenditures	<u>1,941,149</u>	<u>1,251,802</u>	<u>689,347</u>
Excess (Deficiency) of Revenues Over Expenditures	(<u>1,931,149</u>)	(<u>1,093,729</u>)	(<u>3,024,878</u>)
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	(<u>2,655</u>)	(<u>2,655</u>)
Total Other Financing Sources (Uses)	<u>-</u>	(<u>2,655</u>)	(<u>2,655</u>)
Net Change in Fund Balance	(<u>\$ 1,931,149</u>)	(<u>1,096,384</u>)	\$ <u>834,765</u>
Fund Balance at Beginning of Year		<u>2,053,323</u>	
Fund Balance at End of Year		<u>\$ 956,939</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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 110,534	\$ 110,534
Interest	20,000	30,922	10,922
Miscellaneous	-	27	27
	20,000	141,483	121,483
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	30,000	18,947	11,053
Capital Outlay			
Road Construction	1,100,000	-	1,100,000
Highway Right of Way	-	780,800	(780,800)
Total Capital Outlay	1,100,000	780,800	319,200
Total Expenditures	1,130,000	799,747	330,253
Excess (Deficiency) of Revenues Over Expenditures	(1,110,000)	(658,264)	(1,768,264)
Other Financing Sources (Uses)			
Transfers Out	-	(5,528)	(5,528)
Total Other Financing Sources (Uses)	-	(5,528)	(5,528)
Net Change in Fund Balance	(\$ 1,110,000)	(663,792)	\$ 446,208
Fund Balance at Beginning of Year		2,172,562	
Fund Balance at End of Year		\$ 1,508,770	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 35,017	\$ 35,017
Interest	30,000	20,988	(9,012)
Miscellaneous	-	1	1
	30,000	56,006	26,006
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	300,000	103,848	196,152
Capital Outlay			
Road Construction	300,000	-	300,000
Highway Right of Way	663,283	-	663,283
Total Capital Outlay	963,283	-	963,283
	1,263,283	103,848	1,159,435
Excess (Deficiency) of Revenues Over Expenditures	(1,233,283)	(47,842)	(1,281,125)
Other Financing Sources (Uses)			
Transfers Out	-	(1,751)	(1,751)
	-	(1,751)	(1,751)
Net Change in Fund Balance	(\$ 1,233,283)	(49,593)	\$ 1,183,690
Fund Balance at Beginning of Year		1,361,309	
Fund Balance at End of Year		\$ 1,311,716	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 69,198	\$ 69,198
Interest	25,000	21,776	(3,224)
Miscellaneous	-	4	4
Total Revenues	25,000	90,978	65,978
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	170,000	109,745	60,255
Capital Outlay			
Road Construction	1,348,938	766,405	582,533
Highway Right of Way	100,000	-	100,000
Total Capital Outlay	1,448,938	766,405	682,533
Total Expenditures	1,618,938	876,150	742,788
Excess (Deficiency) of Revenues Over Expenditures	(1,593,938)	(785,172)	(2,379,110)
Other Financing Sources (Uses)			
Transfers Out	-	(3,460)	(3,460)
Total Other Financing Sources (Uses)	-	(3,460)	(3,460)
Net Change in Fund Balance	(\$ 1,593,938)	(788,632)	\$ 805,306
Fund Balance at Beginning of Year		1,508,049	
Fund Balance at End of Year		\$ 719,417	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 148,286	\$ 148,286
Interest	5,000	17,229	12,229
Miscellaneous	-	17	17
	5,000	165,532	160,532
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	100,000	3,206	96,794
Capital Outlay			
Bridge Construction	136,815	-	136,815
Highway Right of Way	125,000	98,066	26,934
Total Capital Outlay	261,815	98,066	163,749
	361,815	101,272	260,543
Excess (Deficiency) of Revenues Over Expenditures	(356,815)	64,260	(292,555)
Other Financing Sources (Uses)			
Transfers Out	-	(7,415)	(7,415)
	-	(7,415)	(7,415)
Net Change in Fund Balance	(\$ 356,815)	56,845	\$ 413,660
Fund Balance at Beginning of Year		754,525	
Fund Balance at End of Year		\$ 811,370	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 42,562	\$ 42,562
Reimbursements	157,500	-	(157,500)
Interest	15,000	26,128	11,128
Total Revenues	172,500	68,690	(103,810)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	466,876	11,750	455,126
Capital Outlay			
Highway Right of Way	-	2,860	(2,860)
Total Expenditures	466,876	14,610	452,266
Excess (Deficiency) of Revenues Over Expenditures	(294,376)	54,080	(240,296)
Other Financing Sources (Uses)			
Transfers Out	-	(2,128)	(2,128)
Total Other Financing Sources (Uses)	-	(2,128)	(2,128)
Net Change in Fund Balance	(\$ 294,376)	51,952	\$ 346,328
Fund Balance at Beginning of Year		1,694,571	
Fund Balance at End of Year		\$ 1,746,523	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 2,995	\$ 2,995
Interest	10,000	2,768	(7,232)
Total Revenues	10,000	5,763	(4,237)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	285,000	13,909	271,091
Total Expenditures	285,000	13,909	271,091
Excess (Deficiency) of Revenues Over Expenditures	(275,000)	(8,146)	(283,146)
Other Financing Sources (Uses)			
Transfers Out	-	(150)	(150)
Total Other Financing Sources (Uses)	-	(150)	(150)
Net Change in Fund Balance	(\$ 275,000)	(8,296)	\$ 266,704
Fund Balance at Beginning of Year		166,777	
Fund Balance at End of Year		\$ 158,481	

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 740,000	\$ 357,826	(\$ 382,174)
Reimbursements	157,500	-	(157,500)
Interest	30,000	5,838	(24,162)
Miscellaneous	-	5,885	5,885
	<u>927,500</u>	<u>369,549</u>	<u>(557,951)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	350,000	-	350,000
Capital Outlay			
Bridge Construction	638,000	-	638,000
	<u>988,000</u>	<u>-</u>	<u>988,000</u>
Excess (Deficiency) of Revenues Over Expenditures	(60,500)	369,549	309,049
Other Financing Sources (Uses)			
Transfers Out	(37,000)	(18,186)	18,814
	<u>(37,000)</u>	<u>(18,186)</u>	<u>18,814</u>
Net Change in Fund Balance	(\$ 97,500)	351,363	\$ 448,863
Fund Balance at Beginning of Year		<u>271,734</u>	
Fund Balance at End of Year		<u>\$ 623,097</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, 2009

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 447,500	\$ 335,728	(\$ 111,772)
Interest	<u>20,000</u>	<u>1,583</u>	<u>(18,417)</u>
Total Revenues	<u>467,500</u>	<u>337,311</u>	<u>(130,189)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	<u>640,000</u>	<u>-</u>	<u>640,000</u>
Capital Outlay			
Highway Right of Way	<u>-</u>	<u>3,920</u>	<u>(3,920)</u>
Total Expenditures	<u>640,000</u>	<u>3,920</u>	<u>636,080</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(172,500)</u>	<u>333,391</u>	<u>160,891</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(22,500)</u>	<u>(16,786)</u>	<u>5,714</u>
Total Other Financing Sources (Uses)	<u>(22,500)</u>	<u>(16,786)</u>	<u>5,714</u>
Net Change in Fund Balance	<u>(\$ 195,000)</u>	316,605	<u>\$ 511,605</u>
Fund Balance at Beginning of Year		<u>37,539</u>	
Fund Balance at End of Year		<u>\$ 354,144</u>	

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, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 945,000	\$ 16,991	(\$ 928,009)
Interest	<u>40,000</u>	<u>1,665</u>	<u>(38,335)</u>
Total Revenues	<u>985,000</u>	<u>18,656</u>	<u>(966,344)</u>
Expenditures			
Capital Outlay			
Road Construction	556,550	-	556,550
Highway Right of Way	<u>426,200</u>	<u>-</u>	<u>426,200</u>
Total Expenditures	<u>982,750</u>	<u>-</u>	<u>982,750</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,250</u>	<u>18,656</u>	<u>20,906</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(47,250)</u>	<u>(95)</u>	<u>47,155</u>
Total Other Financing Sources (Uses)	<u>(47,250)</u>	<u>(95)</u>	<u>47,155</u>
Net Change in Fund Balance	<u>(\$ 45,000)</u>	18,561	<u>\$ 63,561</u>
Fund Balance at Beginning of Year		<u>137,193</u>	
Fund Balance at End of Year		<u>\$ 155,754</u>	

KANE COUNTY, ILLINOIS

Forest Preserve District's Construction and Development Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended June 30, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 1,264,629	\$ 1,261,281	(\$ 3,348)
Grants	500,000	500,988	988
Interest	350,000	185,846	(164,154)
Miscellaneous	10,000	25,431	15,431
Total Revenues	2,124,629	1,973,546	(151,083)
Expenditures			
General Government	3,442,004	1,587,903	1,854,101
Capital Outlay	8,935,576	3,744,998	5,190,578
Total Expenditures	12,377,580	5,332,901	7,044,679
Excess (deficiency) of revenues over expenditures	(10,252,951)	(3,359,355)	(13,612,306)
Other Financing Sources (Uses)			
Transfers Out	-	(6,250,000)	(6,250,000)
Total Other Financing Sources (Uses)	-	(6,250,000)	(6,250,000)
Net Change in Fund Balance	(\$ 10,252,951)	(9,609,355)	\$ 643,596
Fund Balance at Beginning of Year		26,605,942	
Fund Balance at End of Year		\$ 16,996,587	

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues and Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2009

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 150,000	\$ 45,714	(\$ 104,286)
Total Revenues	<u>150,000</u>	<u>45,714</u>	(<u>104,286</u>)
Net Change in Fund Balance	<u>\$ 150,000</u>	45,714	(<u>\$ 104,286</u>)
Fund Balance at Beginning of Year		<u>2,967,232</u>	
Fund Balance at End of Year		<u>\$ 3,012,946</u>	

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KANE COUNTY, ILLINOIS

November 30, 2009

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, 2009

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Expenses			
Personnel Services			
Salaries and Wages	\$ 184,860	\$ 172,268	\$ 12,592
Benefits			
Healthcare Contribution	29,880	22,708	7,172
Dental Contribution	1,081	942	139
FICA/SS Contribution	14,663	12,848	1,815
IMRF Contribution	15,525	13,064	2,461
Total Benefits	61,149	49,562	11,587
Contractual Services			
Engineering Services	10,000	7,066	2,934
Contractual/Consulting Services	83,000	107,432 (	24,432)
Legal Services	250,000	2,505	247,495
Repairs and Maintenance - Buildings	-	8,744 (	8,744)
Repairs and Maintenance - Computers	500	-	500
Repairs and Maintenance - Vehicles	1,500	521	979
Liability Insurance	5,443	5,443	-
Workers Compensation	3,718	3,718	-
Unemployment Claims	326	326	-
General Printing	19,000	12,447	6,553
Conferences and Meetings	2,000	3,289 (	1,289)
Employee Training	1,000	-	1,000
Employee Mileage Expenses	600	492	108
General Association Dues	1,000	1,046 (	46)
Total Contractual Services	378,087	153,029	225,058
Commodities			
Office Supplies	2,500	1,513	987
Operating Supplies	2,500	2,803 (	303)
Computer Related Supplies	-	198 (	198)
Postage	500	732 (	232)
Books and Subscriptions	400	124	276
Fuel - Vehicles	1,000	1,206 (	206)
Telephone	3,510	4,060 (	550)
Cellular Phone	-	204 (	204)
Printers	-	268 (	268)
Total Commodities	10,410	11,108	698
 Total Operating Expenses	\$ 634,506	\$ 385,967	\$ 248,539

KANE COUNTY, ILLINOIS

November 30, 2009

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, 2009

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total	Accounts Payable
Land/Cash Ordinance Fund	\$ 143,943	\$ -	\$ -	\$ 143,943	\$ 143,943
Elder Fatality Review Team Fund	3,583	5	-	3,588	3,588
Sheriff's Detail Escrow Fund	105,093	-	-	105,093	105,093
Special Trust Fund	92,383	-	-	92,383	92,383
911 Emergency Surcharge Fund	4,815,456	7,081	14,941	4,837,478	4,837,478
Township Bridge Fund	175,893	259	-	176,152	176,152
Township Motor Fuel Fund	1,304,376	1,921	-	1,306,297	1,306,297
Wireless 911 Fund	198,049	291	-	198,340	198,340
Special Deposit Fund	197,546	-	-	197,546	197,546
Inheritance Tax Fund	560,278	-	-	560,278	560,278
Powers Road Fund	6,022	9	-	6,031	6,031
Kane County Emergency Planning	18,631	27	-	18,658	18,658
Coroner's Escrow Fund	1,265	2	-	1,267	1,267
EMA Volunteers Fund	14,991	22	-	15,013	15,013
Sale and Error Fund	2,121,379	3,120	-	2,124,499	2,124,499
Health Department Special Fund	3,297	5	-	3,302	3,302
Juvenile Justice Donation Fund	10,781	16	-	10,797	10,797
School Office Reserve Fund	368,870	564	-	369,434	369,434
Coroner's Special Fund	4,400	6	-	4,406	4,406
Child Abuse Prevention Fund	23	-	-	23	23
Juvenile Female Program Fund	105	-	-	105	105
Performance Bond Trust Fund	104,353	-	-	104,353	104,353
Bad Check Restitution Fund	9,768	14	1,470	11,252	11,252
Recorder's Rental Surcharge Fund	8,584	97	49,239	57,920	57,920
Vital Records Fund	-	-	-	-	-
Employee Events Fund	30,063	44	-	30,107	30,107
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	41,645	-	-	41,645	41,645
Flexible Spending Account Fund	69,002	107	-	69,109	69,109
Drug Asset Forfeiture Fund	13,107	19	-	13,126	13,126
Marriage Violence Fund	3	-	790	793	793
Death Certificates Fund	12	-	4,172	4,184	4,184
Clerks Tax Redemption Fund	2,362,354	-	-	2,362,354	2,362,354
Clerks Vital Records Fund	108,300	-	-	108,300	108,300
Unclaimed Funds	527,534	-	-	527,534	527,534
County Collector	2,971,137	-	-	2,971,137	2,971,137
Restitution	49,739	-	-	49,739	49,739
Juvenile Court Restitution	12,173	-	-	12,173	12,173
Employee Education	10,364	-	-	10,364	10,364
Juvenile Court Services	1,104	-	-	1,104	1,104
Too Good For Drugs	-	-	-	-	-
K-9 Unit	826	-	-	826	826
DUI Fund	3,450	-	-	3,450	3,450
County Sheriff DEF Federal	5,828	-	-	5,828	5,828
County Sheriff DEF Local	54,824	-	-	54,824	54,824
Canteen Commission	160,922	-	-	160,922	160,922
Inmate Commissary	278,852	-	-	278,852	278,852
Chancery	516,254	-	-	516,254	516,254
FATS	12,973	-	-	12,973	12,973
Range	887	-	-	887	887
Escrow Account	235,086	-	-	235,086	235,086
SWAT	13,634	-	-	13,634	13,634
Computer Crimes	1,851	-	-	1,851	1,851
Vehicle Maintenance/Purchase	46,768	-	-	46,768	46,768
COP	282	-	-	282	282
Environmental Management	347	-	-	347	347
Juvenile Justice	1,057	-	-	1,057	1,057
Circuit Clerk	10,750,638	-	-	10,750,638	10,750,638
DUI Fund (Victim Impact Fund)	46,707	-	-	46,707	46,707
Total Agency Funds	\$ 28,596,811	\$ 13,609	\$ 70,612	\$ 28,681,032	\$ 28,681,032

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	\$ 304,713	\$ 7,580	\$ 168,350	\$ 143,943
Liabilities				
Accounts Payable	\$ 304,713	\$ 7,580	\$ 168,350	\$ 143,943
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 1,758	\$ 1,826	\$ 1	\$ 3,583
Interest Receivable	10	5	10	5
Total Assets	\$ 1,768	\$ 1,831	\$ 11	\$ 3,588
Liabilities				
Accounts Payable	\$ 1,768	\$ 1,831	\$ 11	\$ 3,588
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	\$ 108,462	\$ 180,548	\$ 183,917	\$ 105,093
Liabilities				
Accounts Payable	\$ 108,462	\$ 180,548	\$ 183,917	\$ 105,093
Special Trust Fund				
Assets				
Cash and Investments	\$ 172,353	\$ 183,599	\$ 263,569	\$ 92,383
Liabilities				
Accounts Payable	\$ 172,353	\$ 183,599	\$ 263,569	\$ 92,383
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 6,445,236	\$ 1,352,667	\$ 2,982,447	\$ 4,815,456
Interest Receivable	36,246	7,081	36,246	7,081
Accounts Receivable	90,000	14,941	90,000	14,941
Total Assets	\$ 6,571,482	\$ 1,374,689	\$ 3,108,693	\$ 4,837,478
Liabilities				
Accounts Payable	\$ 6,571,482	\$ 1,374,689	\$ 3,108,693	\$ 4,837,478
Township Bridge Fund				
Assets				
Cash and Investments	\$ 172,458	\$ 3,547	\$ 112	\$ 175,893
Interest Receivable	993	259	993	259
Total Assets	\$ 173,451	\$ 3,806	\$ 1,105	\$ 176,152
Liabilities				
Accounts Payable	\$ 173,451	\$ 3,806	\$ 1,105	\$ 176,152

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2009

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,316,702	\$ 732,891	\$ 745,217	\$ 1,304,376
Interest Receivable	7,593	1,921	7,593	1,921
Total Assets	<u>\$ 1,324,295</u>	<u>\$ 734,812</u>	<u>\$ 752,810</u>	<u>\$ 1,306,297</u>
Liabilities				
Accounts Payable	<u>\$ 1,324,295</u>	<u>\$ 734,812</u>	<u>\$ 752,810</u>	<u>\$ 1,306,297</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 189,068	\$ 2,515,057	\$ 2,506,076	\$ 198,049
Interest Receivable	1,956	291	1,956	291
Total Assets	<u>\$ 191,024</u>	<u>\$ 2,515,348</u>	<u>\$ 2,508,032</u>	<u>\$ 198,340</u>
Liabilities				
Accounts Payable	<u>\$ 191,024</u>	<u>\$ 2,515,348</u>	<u>\$ 2,508,032</u>	<u>\$ 198,340</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 138,591</u>	<u>\$ 168,955</u>	<u>\$ 110,000</u>	<u>\$ 197,546</u>
Liabilities				
Accounts Payable	<u>\$ 138,591</u>	<u>\$ 168,955</u>	<u>\$ 110,000</u>	<u>\$ 197,546</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 232,239</u>	<u>\$ 10,053,414</u>	<u>\$ 9,725,375</u>	<u>\$ 560,278</u>
Liabilities				
Accounts Payable	<u>\$ 232,239</u>	<u>\$ 10,053,414</u>	<u>\$ 9,725,375</u>	<u>\$ 560,278</u>
Powers Road Fund				
Assets				
Cash and Investments	\$ 5,903	\$ 122	\$ 3	\$ 6,022
Interest Receivable	34	9	34	9
Total Assets	<u>\$ 5,937</u>	<u>\$ 131</u>	<u>\$ 37</u>	<u>\$ 6,031</u>
Liabilities				
Accounts Payable	<u>\$ 5,937</u>	<u>\$ 131</u>	<u>\$ 37</u>	<u>\$ 6,031</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 18,881	\$ 2,151	\$ 2,401	\$ 18,631
Interest Receivable	109	27	109	27
Total Assets	<u>\$ 18,990</u>	<u>\$ 2,178</u>	<u>\$ 2,510</u>	<u>\$ 18,658</u>
Liabilities				
Accounts Payable	<u>\$ 18,990</u>	<u>\$ 2,178</u>	<u>\$ 2,510</u>	<u>\$ 18,658</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 75	\$ 2,645	\$ 1,455	\$ 1,265
Interest Receivable	-	2	-	2
Total Assets	<u>\$ 75</u>	<u>\$ 2,647</u>	<u>\$ 1,455</u>	<u>\$ 1,267</u>
Liabilities				
Accounts Payable	<u>\$ 75</u>	<u>\$ 2,647</u>	<u>\$ 1,455</u>	<u>\$ 1,267</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 14,181	\$ 6,606	\$ 5,796	\$ 14,991
Interest Receivable	82	22	82	22
Total Assets	<u>\$ 14,263</u>	<u>\$ 6,628</u>	<u>\$ 5,878</u>	<u>\$ 15,013</u>
Liabilities				
Accounts Payable	<u>\$ 14,263</u>	<u>\$ 6,628</u>	<u>\$ 5,878</u>	<u>\$ 15,013</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 1,844,267	\$ 278,324	\$ 1,212	\$ 2,121,379
Interest Receivable	10,620	3,120	10,620	3,120
Total Assets	<u>\$ 1,854,887</u>	<u>\$ 281,444</u>	<u>\$ 11,832</u>	<u>\$ 2,124,499</u>
Liabilities				
Accounts Payable	<u>\$ 1,854,887</u>	<u>\$ 281,444</u>	<u>\$ 11,832</u>	<u>\$ 2,124,499</u>
Health Department Special Fund				
Assets				
Cash and Investments	\$ 7,581	\$ 5,131	\$ 9,415	\$ 3,297
Interest Receivable	44	5	44	5
Total Assets	<u>\$ 7,625</u>	<u>\$ 5,136</u>	<u>\$ 9,459</u>	<u>\$ 3,302</u>
Liabilities				
Accounts Payable	<u>\$ 7,625</u>	<u>\$ 5,136</u>	<u>\$ 9,459</u>	<u>\$ 3,302</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 10,601	\$ 211	\$ 31	\$ 10,781
Interest Receivable	61	16	61	16
Total Assets	<u>\$ 10,662</u>	<u>\$ 227</u>	<u>\$ 92</u>	<u>\$ 10,797</u>
Liabilities				
Accounts Payable	<u>\$ 10,662</u>	<u>\$ 227</u>	<u>\$ 92</u>	<u>\$ 10,797</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 425,489	\$ 8,604	\$ 65,223	\$ 368,870
Interest Receivable	2,543	564	2,543	564
Total Assets	<u>\$ 428,032</u>	<u>\$ 9,168</u>	<u>\$ 67,766</u>	<u>\$ 369,434</u>
Liabilities				
Accounts Payable	<u>\$ 428,032</u>	<u>\$ 9,168</u>	<u>\$ 67,766</u>	<u>\$ 369,434</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 9,301	\$ 7,366	\$ 12,267	\$ 4,400
Interest Receivable	54	6	54	6
Total Assets	<u>\$ 9,355</u>	<u>\$ 7,372</u>	<u>\$ 12,321</u>	<u>\$ 4,406</u>
Liabilities				
Accounts Payable	<u>\$ 9,355</u>	<u>\$ 7,372</u>	<u>\$ 12,321</u>	<u>\$ 4,406</u>
Child Abuse Prevention Fund				
Assets				
Cash and Investments	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Liabilities				
Accounts Payable	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 105	\$ -	\$ -	\$ 105
Interest Receivable	1	-	1	-
Total Assets	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 105</u>
Liabilities				
Accounts Payable	<u>\$ 106</u>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 105</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
Performance Bond Trust Fund				
Assets				
Cash and Investments	\$ 29,353	\$ 75,000	\$ -	\$ 104,353
Liabilities				
Accounts Payable	\$ 29,353	\$ 75,000	\$ -	\$ 104,353
Bad Check Restitution Fund				
Assets				
Cash and Investments	\$ 68,395	\$ 14,749	\$ 73,376	\$ 9,768
Interest Receivable	394	14	394	14
Accounts Receivable	-	1,470	-	1,470
Total Assets	\$ 68,789	\$ 16,233	\$ 73,770	\$ 11,252
Liabilities				
Accounts Payable	\$ 68,789	\$ 16,233	\$ 73,770	\$ 11,252
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 4,429	\$ 832,776	\$ 828,621	\$ 8,584
Interest Receivable	25	97	25	97
Accounts Receivable	37,908	49,239	37,908	49,239
Total Assets	\$ 42,362	\$ 882,112	\$ 866,554	\$ 57,920
Liabilities				
Accounts Payable	\$ 42,362	\$ 882,112	\$ 866,554	\$ 57,920
Vital Records Fund				
Assets				
Cash & Investments	\$ -	\$ 502	\$ 502	\$ -
Liabilities				
Accounts Payable	\$ -	\$ 502	\$ 502	\$ -
Employee Events Fund				
Assets				
Cash and Investments	\$ 48,185	\$ 9,541	\$ 27,663	\$ 30,063
Interest Receivable	277	44	277	44
Accounts Receivable	675	-	675	-
Total Assets	\$ 49,137	\$ 9,585	\$ 28,615	\$ 30,107
Liabilities				
Accounts Payable	\$ 49,137	\$ 9,585	\$ 28,615	\$ 30,107

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Health Care Services Fund				
Assets				
Cash and Investments	\$ 19	\$ -	\$ -	\$ 19
Liabilities				
Accounts Payable	\$ 19	\$ -	\$ -	\$ 19
Payroll Clearing Fund				
Assets				
Cash and Investments	\$ 38,813	\$ 86,496,439	\$ 86,493,607	\$ 41,645
Liabilities				
Accounts Payable	\$ 38,813	\$ 86,496,439	\$ 86,493,607	\$ 41,645
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 79,715	\$ 301,634	\$ 312,347	\$ 69,002
Interest Receivable	459	107	459	107
Total Assets	<u>\$ 80,174</u>	<u>\$ 301,741</u>	<u>\$ 312,806</u>	<u>\$ 69,109</u>
Liabilities				
Accounts Payable	\$ 80,174	\$ 301,741	\$ 312,806	\$ 69,109
Drug Asset Forfeiture Fund				
Assets				
Cash and Investments	\$ 20,995	\$ 31,759	\$ 39,647	\$ 13,107
Interest Receivable	121	19	121	19
Accounts Receivable	360	-	360	-
Total Assets	<u>\$ 21,476</u>	<u>\$ 31,778</u>	<u>\$ 40,128</u>	<u>\$ 13,126</u>
Liabilities				
Accounts Payable	\$ 21,476	\$ 31,778	\$ 40,128	\$ 13,126
Marriage Violence Fund				
Assets				
Cash & Investments	\$ -	\$ 5,178	\$ 5,175	\$ 3
Accounts Receivable	-	790	-	790
Total Assets	<u>\$ -</u>	<u>\$ 5,968</u>	<u>\$ 5,175</u>	<u>\$ 793</u>
Liabilities				
Accounts Payable	\$ -	\$ 5,968	\$ 5,175	\$ 793

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
Death Certificates Fund				
Assets				
Cash & Investments	\$ -	\$ 17,534	\$ 17,522	\$ 12
Accounts Receivable	-	4,172	-	4,172
Total Assets	<u>\$ -</u>	<u>\$ 21,706</u>	<u>\$ 17,522</u>	<u>\$ 4,184</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 21,706</u>	<u>\$ 17,522</u>	<u>\$ 4,184</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 1,398,083</u>	<u>\$ 22,780,206</u>	<u>\$ 21,815,935</u>	<u>\$ 2,362,354</u>
Liabilities				
Accounts Payable	<u>\$ 1,398,083</u>	<u>\$ 22,780,206</u>	<u>\$ 21,815,935</u>	<u>\$ 2,362,354</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 100,500</u>	<u>\$ 1,206,813</u>	<u>\$ 1,199,013</u>	<u>\$ 108,300</u>
Liabilities				
Accounts Payable	<u>\$ 100,500</u>	<u>\$ 1,206,813</u>	<u>\$ 1,199,013</u>	<u>\$ 108,300</u>
Unclaimed Funds				
Assets				
Cash and Investments	<u>\$ 798,562</u>	<u>\$ 41,825</u>	<u>\$ 312,853</u>	<u>\$ 527,534</u>
Liabilities				
Accounts Payable	<u>\$ 798,562</u>	<u>\$ 41,825</u>	<u>\$ 312,853</u>	<u>\$ 527,534</u>
County Collector				
Assets				
Cash and Investments	<u>\$ 3,043,245</u>	<u>\$ 1,734,519,877</u>	<u>\$ 1,734,591,985</u>	<u>\$ 2,971,137</u>
Liabilities				
Accounts Payable	<u>\$ 3,043,245</u>	<u>\$ 1,734,519,877</u>	<u>\$ 1,734,591,985</u>	<u>\$ 2,971,137</u>
Restitution				
Assets				
Cash and Investments	<u>\$ 49,535</u>	<u>\$ 3,498</u>	<u>\$ 3,294</u>	<u>\$ 49,739</u>
Liabilities				
Accounts Payable	<u>\$ 49,535</u>	<u>\$ 3,498</u>	<u>\$ 3,294</u>	<u>\$ 49,739</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 11,926	\$ 5,385	\$ 5,138	\$ 12,173
Liabilities				
Accounts Payable	\$ 11,926	\$ 5,385	\$ 5,138	\$ 12,173
Employee Education				
Assets				
Cash and Investments	\$ 10,322	\$ 42	\$ -	\$ 10,364
Liabilities				
Accounts Payable	\$ 10,322	\$ 42	\$ -	\$ 10,364
Juvenile Court Services				
Assets				
Cash and Investments	\$ 704	\$ 600	\$ 200	\$ 1,104
Liabilities				
Accounts Payable	\$ 704	\$ 600	\$ 200	\$ 1,104
Too Good For Drugs				
Assets				
Cash and Investments	\$ 67	\$ -	\$ 67	\$ -
Liabilities				
Accounts Payable	\$ 67	\$ -	\$ 67	\$ -
K-9 Unit				
Assets				
Cash and Investments	\$ 1,723	\$ 5,003	\$ 5,900	\$ 826
Liabilities				
Accounts Payable	\$ 1,723	\$ 5,003	\$ 5,900	\$ 826
DUI Fund				
Assets				
Cash and Investments	\$ 22,041	\$ 7,713	\$ 26,304	\$ 3,450
Liabilities				
Accounts Payable	\$ 22,041	\$ 7,713	\$ 26,304	\$ 3,450
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 5,774	\$ 54	\$ -	\$ 5,828
Liabilities				
Accounts Payable	\$ 5,774	\$ 54	\$ -	\$ 5,828

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 36,629	\$ 77,484	\$ 59,289	\$ 54,824
Liabilities				
Accounts Payable	\$ 36,629	\$ 77,484	\$ 59,289	\$ 54,824
Canteen Commission				
Assets				
Cash and Investments	\$ 171,197	\$ 235,090	\$ 245,365	\$ 160,922
Liabilities				
Accounts Payable	\$ 171,197	\$ 235,090	\$ 245,365	\$ 160,922
Inmate Commissary				
Assets				
Cash and Investments	\$ 266,544	\$ 1,017,652	\$ 1,005,344	\$ 278,852
Liabilities				
Accounts Payable	\$ 266,544	\$ 1,017,652	\$ 1,005,344	\$ 278,852
Chancery				
Assets				
Cash and Investments	\$ 923,951	\$ 12,622,982	\$ 13,030,679	\$ 516,254
Liabilities				
Accounts Payable	\$ 923,951	\$ 12,622,982	\$ 13,030,679	\$ 516,254
FATS				
Assets				
Cash and Investments	\$ 8,920	\$ 6,100	\$ 2,047	\$ 12,973
Liabilities				
Accounts Payable	\$ 8,920	\$ 6,100	\$ 2,047	\$ 12,973
Range				
Assets				
Cash and Investments	\$ 2,792	\$ 8,700	\$ 10,605	\$ 887
Liabilities				
Accounts Payable	\$ 2,792	\$ 8,700	\$ 10,605	\$ 887
Escrow Account				
Assets				
Cash and Investments	\$ 231,520	\$ 52,210	\$ 48,644	\$ 235,086
Liabilities				
Accounts Payable	\$ 231,520	\$ 52,210	\$ 48,644	\$ 235,086

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2009

Fund	Beginning of Year	Additions	Reductions	End of Year
SWAT				
Assets				
Cash and Investments	\$ 3,533	\$ 43,501	\$ 33,400	\$ 13,634
Liabilities				
Accounts Payable	\$ 3,533	\$ 43,501	\$ 33,400	\$ 13,634
Computer Crimes				
Assets				
Cash and Investments	\$ 1,169	\$ 1,703	\$ 1,021	\$ 1,851
Liabilities				
Accounts Payable	\$ 1,169	\$ 1,703	\$ 1,021	\$ 1,851
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 37,198	\$ 21,076	\$ 11,506	\$ 46,768
Liabilities				
Accounts Payable	\$ 37,198	\$ 21,076	\$ 11,506	\$ 46,768
COP				
Assets				
Cash and Investments	\$ 289	\$ 68	\$ 75	\$ 282
Liabilities				
Accounts Payable	\$ 289	\$ 68	\$ 75	\$ 282
Environmental Mgmt				
Assets				
Cash and Investments	\$ 347	\$ -	\$ -	\$ 347
Liabilities				
Accounts Payable	\$ 347	\$ -	\$ -	\$ 347
Juvenile Justice				
Assets				
Cash and Investments	\$ 1,396	\$ 1,878	\$ 2,217	\$ 1,057
Liabilities				
Accounts Payable	\$ 1,396	\$ 1,878	\$ 2,217	\$ 1,057
Circuit Clerk				
Assets				
Cash and Investments	\$ 12,973,527	\$ 65,050,996	\$ 67,273,885	\$ 10,750,638
Liabilities				
Accounts Payable	\$ 12,973,527	\$ 65,050,996	\$ 67,273,885	\$ 10,750,638

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2009

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
DUI Fund (Victim Impact Fund)				
Assets				
Cash and Investments	\$ 44,155	\$ 26,532	\$ 23,980	\$ 46,707
Liabilities				
Accounts Payable	\$ 44,155	\$ 26,532	\$ 23,980	\$ 46,707
Total All Agency Funds				
Assets				
Cash and Investments	\$ 31,853,540	\$ 1,941,033,344	\$ 1,944,290,073	\$ 28,596,811
Interest Receivable	61,622	13,609	61,622	13,609
Accounts Receivable	128,943	70,612	128,943	70,612
Total Assets	<u>\$ 32,044,105</u>	<u>\$ 1,941,117,565</u>	<u>\$ 1,944,480,638</u>	<u>\$ 28,681,032</u>
Liabilities				
Accounts Payable	<u>\$ 32,044,105</u>	<u>\$ 1,941,117,565</u>	<u>\$ 1,944,480,638</u>	<u>\$ 28,681,032</u>

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2009

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

Salaries and Benefits	\$	809,719
Legal Fees		319,873
Other Contractual		359,373
Commodities		6,855
Liability Insurance		1,017,683
Workers' Compensation		728,375
Unemployment Claims		160,308
		<hr/>
Subtotal General Fund - Insurance Liability Account		3,402,186

Tort Immunity Expenditures Incurred by Other Funds

Liability Insurance		495,842
Workers' Compensation		334,510
Unemployment Claims		29,311
		<hr/>
Subtotal Other Funds		859,663

Total Tort Immunity Purposes Expenditures \$ 4,261,849

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 2008 as levied by Kane County was \$2,445,315. 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, 2009

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 Eight Fiscal Years

	2009	2008	2007	2006
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 460,976,499	\$ 365,741,497	\$ 323,701,618	\$ 289,099,968
Restricted	56,021,729	94,552,044	93,504,818	46,264,342
Unrestricted	138,623,807	123,640,743	128,526,088	137,992,206
Total Governmental Activities Net Assets	\$ 655,622,035	\$ 583,934,284	\$ 545,732,524	\$ 473,356,516
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	\$ 14,737,677	\$ 12,022,820	\$ 12,339,083	\$ 12,363,588
Restricted	8,558,526	9,198,731	9,035,136	9,284,769
Unrestricted	15,502,300	15,676,666	14,568,559	16,392,859
Total Business-Type Activities Net Assets	\$ 38,798,503	\$ 36,898,217	\$ 35,942,778	\$ 38,041,216
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 475,714,176	\$ 377,764,317	\$ 336,040,701	\$ 301,463,556
Restricted	64,580,255	103,750,775	102,539,954	55,549,111
Unrestricted	154,126,107	139,317,409	143,094,647	154,385,065
Total Primary Government Net Assets	\$ 694,420,538	\$ 620,832,501	\$ 581,675,302	\$ 511,397,732

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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 269,895,537	\$ 234,444,428	\$ 170,560,489	\$ 174,643,688
32,667,031	33,009,211	18,596,299	42,215,440
<u>131,293,643</u>	<u>132,825,335</u>	<u>175,393,510</u>	<u>126,614,619</u>
<u>\$ 433,856,211</u>	<u>\$ 400,278,974</u>	<u>\$ 364,550,298</u>	<u>\$ 343,473,747</u>
\$ 12,516,055	\$ 12,771,771	\$ 10,565,398	\$ 10,636,677
10,855,627	13,740,625	15,892,700	15,591,265
<u>11,298,001</u>	<u>11,104,678</u>	<u>10,884,337</u>	<u>6,620,679</u>
<u>\$ 34,669,683</u>	<u>\$ 37,617,074</u>	<u>\$ 37,342,435</u>	<u>\$ 32,848,621</u>
\$ 282,411,592	\$ 247,216,199	\$ 181,125,887	\$ 185,280,365
43,522,658	46,749,836	34,488,999	57,806,705
<u>142,591,644</u>	<u>143,930,013</u>	<u>186,277,847</u>	<u>133,235,298</u>
<u>\$ 468,525,894</u>	<u>\$ 437,896,048</u>	<u>\$ 401,892,733</u>	<u>\$ 376,322,368</u>

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Eight Fiscal Years

	2009	2008	2007	2006
Expenses				
Governmental Activities:				
General Government	\$ 44,497,939	\$ 44,565,948	\$ 41,329,379	\$ 32,053,560
Public Service and Records	13,096,494	13,416,180	12,527,679	13,545,857
Judicial	20,884,783	22,108,763	17,763,518	19,044,289
Public Safety	40,416,360	49,334,607	44,332,538	41,908,570
Health and Public Safety			-	-
Highways and Streets	23,516,178	22,890,112	16,280,832	17,110,390
Health and Welfare	10,200,965	10,817,205	10,330,682	9,507,260
Environment and Conservation	731,675	1,313,252	857,723	1,668,229
Development, Housing and Economic Development	5,464,881	4,968,520	5,375,695	5,025,593
Interest on Long-Term Debt	14,650,850	15,078,883	11,477,471	10,754,042
Total Governmental Activities Expenses	173,460,125	184,493,470	160,275,517	150,617,790
Business-type Activities:				
Solid Waste	721,395	1,501,679	866,585	3,226,544
Events Center	1,224,764	382,269	395,602	410,240
Total Business-type Activities Expenses	1,946,159	1,883,948	1,262,187	3,636,784
Total Primary Government Expenses	\$ 175,406,284	\$ 186,377,418	\$ 161,537,704	\$ 154,254,574
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 5,136,062	\$ 4,645,040	\$ 4,390,667	\$ 4,085,175
Public Service and Records	3,955,099	4,588,781	6,295,964	6,921,768
Judicial	13,694,443	13,339,730	12,029,886	10,689,266
Public Safety	6,433,683	6,513,972	5,741,463	4,427,307
Health and Public Safety	-	-	-	-
Highways and Streets	1,485,684	2,882,122	4,387,955	6,146,746
Health and Welfare	848,853	1,311,049	1,300,478	733,728
Environment and Conservation	-	658,650	342,800	292,350
Development, Housing and Economic Development	1,162,247	1,280,798	1,696,598	1,726,188
Operating Grants and Contributions	56,730,598	49,814,398	48,420,394	43,219,518
Capital Grants and Contributions	38,214,600	23,152,227	34,632,209	17,746,769
Total Governmental Activities Program Revenues	127,661,269	108,186,767	119,238,414	95,988,815
Business-type Activities:				
Charges for Services				
Solid Waste	24,422	35,063	369,386	6,719,394
Events Center	978,812	772,931	819,136	852,219
Capital Grants and Contributions	2,750,000	-	-	-
Total Business-type Activities Program Revenues	3,753,234	807,994	1,188,522	7,571,613
Total Primary Government	\$ 131,414,503	\$ 108,994,761	\$ 120,426,936	\$ 103,560,428
 Net (Expense)/Revenue				
Governmental Activities	(\$ 45,798,856)	(\$ 76,306,703)	(\$ 41,037,103)	(\$ 54,628,975)
Business-type Activities	1,807,075	(1,075,954)	(73,665)	3,934,829
Total Primary Government Net Expense	(\$ 43,991,781)	(\$ 77,382,657)	(\$ 41,110,768)	(\$ 50,694,146)

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 37,376,879	\$ 33,922,048	\$ 39,598,015	\$ 39,467,842
14,157,547	10,352,357	9,687,092	8,379,686
27,199,987	28,163,914	24,929,046	26,233,518
-	-	-	-
34,992,939	32,558,192	28,903,368	27,974,134
20,302,917	14,795,548	14,275,472	13,578,640
-	-	-	-
-	-	-	-
-	-	-	-
6,455,185	6,554,422	7,434,704	8,084,252
<u>140,485,454</u>	<u>126,346,481</u>	<u>124,827,697</u>	<u>123,718,072</u>
3,500,423	2,785,864	928,624	1,233,432
679,795	653,031	656,534	754,011
<u>4,180,218</u>	<u>3,438,895</u>	<u>1,585,158</u>	<u>1,987,443</u>
<u>\$ 144,665,672</u>	<u>\$ 129,785,376</u>	<u>\$ 126,412,855</u>	<u>\$ 125,705,515</u>

\$ 4,950,667	\$ 3,442,314	\$ 3,739,348	\$ 2,966,642
8,803,303	8,993,964	8,831,018	6,643,002
12,277,952	11,961,193	11,015,640	10,487,661
-	-	-	-
2,932,974	3,136,936	2,699,834	2,749,653
5,668,056	2,853,512	478,259	418,150
-	-	-	-
-	-	-	-
-	-	-	-
38,365,301	33,509,908	38,037,472	39,324,536
<u>22,999,246</u>	<u>22,042,955</u>	<u>6,560,227</u>	<u>9,926,967</u>
<u>95,997,499</u>	<u>85,940,782</u>	<u>71,361,798</u>	<u>72,516,611</u>
4,153,840	4,082,210	6,299,575	5,827,096
798,081	712,048	715,148	836,886
-	-	-	-
<u>4,951,921</u>	<u>4,794,258</u>	<u>7,014,723</u>	<u>6,663,982</u>
<u>\$ 100,949,420</u>	<u>\$ 90,735,040</u>	<u>\$ 78,376,521</u>	<u>\$ 79,180,593</u>

(\$ 44,487,955)	(\$ 40,405,699)	(\$ 53,465,899)	(\$ 51,201,461)
771,703	1,355,363	5,429,565	4,676,539
<u>(\$ 43,716,252)</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 Eight Fiscal Years

	2009	2008	2007	2006
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Tax	\$ 81,437,299	\$ 73,146,862	\$ 70,575,540	\$ 57,625,248
Income Tax	3,975,274	4,793,252	5,089,268	5,150,608
Sales Tax	12,065,118	14,002,709	15,145,262	15,447,397
RTA Sales Tax	13,242,320	9,830,153	-	-
Other Taxes	2,958,084	3,273,634	3,115,820	3,080,121
Investment Earnings	3,057,460	8,677,897	11,682,323	10,891,433
Other General Revenues	433,363	520,484	379,477	262,370
Special Items				
Receipt from Public Building Commission	-	-	6,750,000	-
Loss on Prepaid Rent	-	-	(2,557,450)	-
Transfers	317,689	263,472	3,232,871	1,672,103
Total Governmental Activities				
General Revenues and Other	117,486,607	114,508,463	113,413,111	94,129,280
Business-Type Activities:				
Investment Earnings	410,900	794,865	1,208,098	1,108,807
Other General Revenues	-	1,500,000	-	-
Transfers	(317,689)	(263,472)	(3,232,871)	(1,672,103)
Total Business-Type Activities				
General Revenues and Other	93,211	2,031,393	(2,024,773)	(563,296)
Total Primary Government	\$ 117,579,818	\$ 116,539,856	\$ 111,388,338	\$ 93,565,984
Change in Net Assets				
Governmental Activities	\$ 71,687,751	\$ 38,201,760	\$ 72,376,008	\$ 39,500,305
Business-Type Activities	1,900,286	955,439	(2,098,438)	3,371,533
Total Primary Government Net Expense	\$ 73,588,037	\$ 39,157,199	\$ 70,277,570	\$ 42,871,838
Restatement of Prior Year Net Assets				
Governmental Activities	\$ -	\$ -	\$ -	\$ -

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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 51,117,170	\$ 49,269,941	\$ 51,185,971	\$ 48,691,684
4,697,001	4,015,419	4,001,925	4,246,039
14,905,920	13,362,125	12,339,103	11,874,611
-	-	-	-
4,218,423	3,461,530	3,178,836	3,091,770
4,436,327	2,780,959	2,853,670	4,859,345
490,985	1,211,493	1,022,440	1,018,648
-	-	-	-
-	-	-	-
<u>4,367,815</u>	<u>1,645,032</u>	<u>3,516,275</u>	<u>1,226,538</u>
<u>84,233,641</u>	<u>75,746,499</u>	<u>78,098,220</u>	<u>75,008,635</u>
648,721	564,308	445,872	977,886
-	-	-	-
(<u>4,367,815</u>)	(<u>1,645,032</u>)	(<u>1,381,623</u>)	(<u>1,226,538</u>)
(<u>3,719,094</u>)	(<u>1,080,724</u>)	(<u>935,751</u>)	(<u>248,652</u>)
<u>\$ 80,514,547</u>	<u>\$ 74,665,775</u>	<u>\$ 77,162,469</u>	<u>\$ 74,759,983</u>
\$ 39,745,686	\$ 35,340,800	\$ 24,632,321	\$ 23,807,174
(<u>2,947,391</u>)	<u>274,639</u>	<u>4,493,814</u>	<u>4,427,887</u>
<u>\$ 36,798,295</u>	<u>\$ 35,615,439</u>	<u>\$ 29,126,135</u>	<u>\$ 28,235,061</u>
<u>(\$ 6,168,449)</u>	<u>\$ 387,876</u>	<u>(\$ 3,555,770)</u>	<u>\$ -</u>

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Fund				
Reserved	\$ 1,831,154	\$ 1,845,199	\$ 1,825,542	\$ 4,507,367
Unreserved	<u>42,897,605</u>	<u>39,629,363</u>	<u>43,987,466</u>	<u>45,008,222</u>
Total General Fund	<u>\$ 44,728,759</u>	<u>\$ 41,474,562</u>	<u>\$ 45,813,008</u>	<u>\$ 49,515,589</u>
All Other Governmental Funds				
Reserved	\$ 94,651,587	\$ 117,385,317	\$ 147,697,085	\$ 110,428,980
Unreserved, Reported in:				
Special Revenue Funds	92,499,120	79,563,413	67,822,447	60,852,022
Debt Service Funds	-	-	-	(1,173,599)
Capital Projects Funds	<u>5,433,132</u>	<u>5,465,144</u>	<u>16,329,121</u>	<u>19,145,343</u>
Total All Other Governmental Funds	<u>\$ 192,583,839</u>	<u>\$ 202,413,874</u>	<u>\$ 231,848,653</u>	<u>\$ 189,252,746</u>
Total All Governmental Funds	<u>\$ 237,312,598</u>	<u>\$ 243,888,436</u>	<u>\$ 277,661,661</u>	<u>\$ 238,768,335</u>

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 3,321,072	\$ 3,422,658	\$ 3,605,294	\$ 4,232,367	\$ 3,679,422	\$ 227,250
<u>47,527,668</u>	<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>\$ 50,848,740</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>
\$ 114,438,123	\$ 34,138,483	\$ 59,375,631	\$ 15,872,468	\$ 13,067,571	\$ 11,238,795
54,320,432	50,386,685	45,313,527	45,573,180	48,338,395	39,269,283
-	-	-	-	-	-
<u>23,043,802</u>	<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>\$ 191,802,357</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>\$ 242,651,097</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2009	2008	2007	2006
Property Tax	\$ 81,437,299	\$ 73,146,863	\$ 70,545,698	\$ 57,625,248
Other Taxes	46,730,530	46,229,722	37,125,894	38,144,981
Licenses and Permits	1,492,045	1,179,186	1,622,254	1,921,489
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	22,050,363	17,457,371	20,368,052	19,426,807
Charges for Services	24,956,843	28,193,828	29,806,367	30,765,693
Fines	6,194,133	5,681,885	4,599,047	2,230,688
Reimbursements	20,408,155	15,513,114	9,732,600	18,776,742
Interest	3,057,460	8,677,897	11,682,319	10,891,433
Miscellaneous	8,577,820	9,159,604	9,263,798	9,978,830
Total Revenues	<u>214,904,648</u>	<u>205,239,470</u>	<u>194,746,029</u>	<u>189,761,911</u>
Expenditures				
General Government	34,209,438	34,928,813	36,495,549	27,615,265
Public Service and Records	12,594,229	12,724,625	11,243,767	12,903,209
Judicial	20,081,359	21,065,381	19,186,482	17,598,305
Public Safety	39,831,091	42,055,177	40,882,852	40,841,088
Health and Public Safety	-	-	-	-
Highways and Streets	24,719,571	27,239,527	16,424,217	14,769,067
Health and Welfare	10,070,911	10,472,186	10,162,877	9,400,176
Environment and Conservation	727,775	1,308,512	864,272	1,668,229
Development, Housing and Economic Development	5,484,885	4,945,259	5,337,363	4,977,074
Debt Service - Principal	16,780,000	15,730,000	11,395,000	8,635,000
Debt Service - Interest and Fees	14,920,099	15,568,968	11,416,264	10,594,159
Capital Outlay	82,463,163	53,237,719	109,711,254	81,549,220
Total Expenditures	<u>261,882,521</u>	<u>239,276,167</u>	<u>273,119,897</u>	<u>230,550,792</u>
Excess (Deficiency) of Revenues Over Expenditures	(46,977,873)	(34,036,697)	(78,373,868)	(40,788,881)
Other Financing Sources (Uses)				
Issuance of Debt	40,000,000	-	105,840,866	34,990,000
Premium on Debt Issued	6,090	-	4,000,907	114,016
Proceeds from Sale of Capital Assets	78,256	-	-	130,000
Transfer to Escrow Paying Agent	-	-	-	-
Transfers In	24,051,742	9,991,617	20,950,230	22,034,414
Transfers Out	(23,734,053)	(9,728,145)	(17,717,359)	(20,362,311)
Total Other Financing Sources (Uses)	<u>40,402,035</u>	<u>263,472</u>	<u>113,074,644</u>	<u>36,906,119</u>
Special Items				
Receipt from Public Building Commission	-	-	6,750,000	-
Loss on Prepaid Rent	-	-	(2,557,450)	-
Total Special Items	<u>-</u>	<u>-</u>	<u>(587,450)</u>	<u>-</u>
Net Change in Fund Balances	(\$ 6,575,838)	(\$ 33,773,225)	\$ 38,893,326	(\$ 3,882,762)
Adjustment to Prior Period Fund Balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Debt Service as a Percentage of Noncapital Expenditures	18.1%	17.5%	14.3%	13.0%
Expenditures Capitalized as Assets	\$ 86,767,964	\$ 60,187,333	\$ 113,907,369	\$ 82,107,473

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 252, the County also realigned several revenue categories.

2005	2004	2003	2002	2001	2000
\$ 51,117,170	\$ 49,269,941	\$ 51,185,971	\$ 48,691,684	\$ 45,728,209	\$ 42,889,028
37,824,663	37,020,554	33,142,668	33,665,961	28,624,416	27,633,551
-	-	-	-	-	-
13,488,424	10,574,978	7,532,733	5,879,384	5,243,676	4,290,437
19,017,247	17,865,106	17,653,471	16,498,217	15,758,767	14,187,633
764,058	830,698	503,688	404,045	417,635	394,746
16,666,500	10,975,941	8,924,466	7,077,991	7,446,128	5,689,487
910,706	904,189	933,520	658,245	444,844	399,975
572,487	564,652	578,860	541,257	483,912	537,367
18,097,125	10,300,613	5,632,301	10,348,165	8,829,697	6,359,914
4,436,327	2,828,714	2,898,642	4,933,866	8,186,205	7,349,275
6,946,066	8,033,057	11,156,488	13,661,422	13,307,135	10,422,392
<u>169,840,773</u>	<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>
32,342,096	32,240,890	31,036,632	32,396,960	24,570,705	22,512,732
13,667,989	9,264,534	9,308,552	7,944,435	6,909,180	6,796,930
27,789,191	26,576,555	25,071,620	24,372,051	22,863,776	21,701,341
-	-	-	-	-	-
33,809,307	31,096,570	27,019,735	26,038,316	23,020,131	21,598,833
19,589,149	22,632,207	15,524,340	24,835,474	16,637,724	20,716,712
-	-	-	-	-	-
-	-	-	-	-	-
6,510,000	6,455,000	19,815,000	8,295,000	9,848,934	3,850,000
7,059,757	6,574,855	7,344,480	7,807,798	6,809,385	10,583,117
32,651,840	46,557,134	29,116,067	41,490,544	27,010,201	30,066,831
<u>173,419,329</u>	<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>
(3,578,556)	(32,229,302)	(24,093,618)	(30,820,341)	(3,199,412)	(17,672,691)
75,000,000	72,645,000	47,510,000	7,000,000	41,895,000	70,000,000
6,877,129	8,786,046	80,590	-	1,381,962	721,064
38,900	-	-	-	-	-
-	(80,980,340)	-	(7,321,950)	(4,568,507)	-
12,728,156	14,290,946	20,456,809	31,282,665	20,391,821	10,268,024
(8,360,341)	(12,865,914)	(19,075,186)	(19,056,127)	(15,694,366)	(10,129,358)
86,283,844	1,875,738	48,972,213	11,904,588	43,405,910	70,859,730
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 82,705,288</u>	<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>
(792,385)	(1,924,215)	(8,226)	591,061	695,610	-
9.7%	10.3%	20.3%	13.1%	14.2%	12.8%
<u>\$ 33,966,123</u>	<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>

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
2008	\$ 12,329,942,235	\$ 8,987,156	\$ 3,278,850,930	\$ 260,815,259	\$ 15,878,595,580
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

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
0.3336	0.1932	\$ 47,635,786,740	33.33%
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%

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
2008	\$ 51,977	\$ 28,556	\$ 120,827	\$ 660,579	\$ 55,583	\$ 35,967	\$ 42,536
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)

2008	0.3336	0.1833	0.7755	4.2399	0.3568	0.2309	0.2730
2007	0.3322	0.1858	0.7695	4.2265	0.3553	0.2300	0.2711
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

Source: Kane County Clerk - Levy, Rate And Extension Reports for 1999 to 2008.

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

Forest Preserve	Library Districts	Airport Authority	Water Resources	Other Special Districts	Total
\$ 30,104	\$ 34,843	\$ -	\$ 750	\$ 25,098	\$ 1,086,820
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
0.1932	0.2236	-	0.0048	0.1611	6.9756
0.1974	0.2234	-	0.0049	0.1534	6.9495
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

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2008 Equalized Assessed Valuation	Percentage of Total 2008 Equalized Assessed Valuation	2008 Rank
Simon / Chelsea Chicago Development LLC / CPG Partners LP	Retail	\$ 35,525,594	0.22%	1
Spring Hill Mall LLC / General Growth Properties, Inc.	Retail	34,427,175	0.22%	2
V V2 / Geneva Commons, LP	Retail	32,946,195	0.21%	3
IN Retail Rund Algonquin Commons LLC	Retail	31,805,337	0.20%	4
Liberty Illinois LP	Industrial	20,072,676	0.13%	5
Toyota Motor Sales USA Inc.	Industrial	19,719,072	0.12%	6
John B. Sanfilippo & Son, Inc.	Industrial	19,115,522	0.12%	7
Arthur Anderson & Co.	Institutional	17,766,504	0.11%	8
KIR Batavia 051 LLC	Industrial	11,782,091	0.07%	9
AMLI at St.Charles LLC	Apartment	<u>11,080,225</u>	<u>0.07%</u>	10
		<u>\$ 234,240,391</u>	<u>1.48%</u>	
Total 2008 County assessed valuation		<u>\$ 15,878,595,580</u>		

Taxpayer	Type of Business, Property	1999 Equalized Assessed Valuation	Percentage of Total 1999 Equalized Assessed Valuation	1999 Rank
American National Bank & Trust	Financial	\$ 42,441,938	0.63%	1
Arthur Andersen LLP	Business Services	18,505,818	0.27%	2
Springhill Mall Partnership	Retail	16,761,371	0.25%	3
Charlestowne Mall, LLC	Retail	16,435,175	0.24%	4
LaSalle National Bank and Trust Company	Financial	13,922,879	0.21%	5
Toyota Motor Sales-USA Inc.	Commercial	12,792,982	0.19%	6
USAA Real Estate Company	Real Estate	10,294,440	0.15%	7
City of Elgin	Municipality	8,373,472	0.12%	8
Huntley Factory Shops	Retail	7,684,101	0.11%	9
Safety Kleen	Retail	<u>6,384,949</u>	<u>0.09%</u>	10
		<u>\$ 153,597,125</u>	<u>2.28%</u>	
Total 1999 County assessed valuation		<u>\$ 6,737,789,176</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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Rates Extended				
General	0.1966	0.1819	0.1813	0.1784
Health	0.0129	0.0136	0.0144	0.0151
Illinois Municipal Retirement	0.0337	0.0351	0.0362	0.0390
County Highway	0.0326	0.0411	0.0433	0.0456
County Bridge	0.0020	0.0021	0.0023	0.0023
County Highway Matching	0.0004	0.0005	0.0005	0.0005
Insurance Liability	0.0157	0.0165	0.0218	0.0276
Public Building Commission	-	-	-	-
Social Security	0.0214	0.0221	0.0243	0.0257
Capital Improvement Debt Service	0.0163	0.0172	0.0188	-
Veterans' Commission	0.0020	0.0021	0.0023	0.0025
Total Rates Extended	<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>	<u>0.3367</u>
Levies Extended				
General	\$ 30,628,833	\$ 26,899,888	\$ 24,500,056	\$ 21,774,010
Health	2,000,032	2,016,641	1,940,014	1,850,168
Illinois Municipal Retirement	5,254,116	5,183,178	4,893,607	4,755,029
County Highway	5,080,708	6,079,940	5,850,036	5,561,487
County Bridge	316,590	316,565	305,073	285,946
County Highway Matching	65,748	65,649	64,987	60,167
Insurance Liability	2,445,315	2,439,664	2,944,541	3,363,986
Public Building Commission	-	-	-	-
Social Security	3,339,152	3,263,827	3,279,068	3,138,085
Capital Improvement Debt Service	2,538,017	2,539,321	2,544,757	-
Veterans' Commission	308,644	308,581	315,072	306,571
Total Levies Extended	<u>\$ 51,977,155</u>	<u>\$ 49,113,254</u>	<u>\$ 46,637,211</u>	<u>\$ 41,095,449</u>
Current Year Collections	\$ 51,720,100	\$ 48,981,239	\$ 46,538,155	\$ 40,945,882
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 51,720,100</u>	<u>\$ 48,981,239</u>	<u>\$ 46,538,155</u>	<u>\$ 40,945,882</u>
Percentage of Extensions Collected	<u>99.51%</u>	<u>99.73%</u>	<u>99.79%</u>	<u>99.64%</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>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
0.1865	0.2093	0.2147	0.2240	0.2309	0.2060
0.0160	0.0168	0.0162	0.0174	0.0186	0.0195
0.0382	0.0310	0.0252	0.0278	0.0102	0.0342
0.0478	0.0499	0.0532	0.0571	0.0607	0.0437
0.0025	0.0026	0.0028	0.0030	0.0169	0.0177
0.0005	0.0006	0.0006	0.0007	0.0011	0.0210
0.0253	0.0208	0.0246	0.0234	0.0220	0.0210
-	-	0.0588	0.0633	0.0680	0.0755
0.0272	0.0239	0.0300	0.0328	0.0357	0.0348
-	-	-	-	-	-
<u>0.0027</u>	<u>0.0029</u>	<u>0.0031</u>	<u>0.0034</u>	<u>0.0036</u>	<u>0.0038</u>
<u>0.3467</u>	<u>0.3578</u>	<u>0.4292</u>	<u>0.4529</u>	<u>0.4677</u>	<u>0.4772</u>

\$ 20,686,452	\$ 21,199,323	\$ 19,344,415	\$ 18,131,810	\$ 16,833,903	\$ 13,879,845
1,775,818	1,701,618	1,459,616	1,408,453	1,356,044	1,313,869
4,239,336	3,139,890	2,270,513	2,250,287	743,637	2,304,324
5,305,271	5,054,210	4,793,306	4,621,993	4,425,370	2,944,414
275,080	263,346	252,279	242,837	1,232,105	1,192,589
58,787	60,772	54,060	56,662	80,196	1,414,936
2,804,040	2,106,765	2,216,454	1,894,127	1,603,923	1,414,936
-	-	5,297,865	5,123,855	4,957,581	5,087,030
3,013,678	2,420,754	2,702,992	2,655,015	2,602,730	2,344,751
-	-	-	-	-	-
<u>295,046</u>	<u>293,732</u>	<u>279,309</u>	<u>275,215</u>	<u>262,460</u>	<u>256,036</u>

<u>\$ 38,453,508</u>	<u>\$ 36,240,410</u>	<u>\$ 38,670,809</u>	<u>\$ 36,660,254</u>	<u>\$ 34,097,949</u>	<u>\$ 32,152,730</u>
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<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>	<u>\$ 38,586,590</u>	<u>\$ 36,518,192</u>	<u>\$ 33,967,351</u>	<u>\$ 31,949,599</u>
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<u>\$ 38,362,478</u>	<u>\$ 36,087,886</u>	<u>\$ 38,586,590</u>	<u>\$ 36,518,192</u>	<u>\$ 33,967,351</u>	<u>\$ 31,949,599</u>
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<u>99.76%</u>	<u>99.58%</u>	<u>99.78%</u>	<u>99.61%</u>	<u>99.62%</u>	<u>99.37%</u>
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KANE COUNTY, ILLINOIS

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

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>
Rates Extended				
General	0.0305	0.0220	0.0228	0.0223
Municipal Retirement	0.0016	0.0017	0.0018	0.0019
Insurance liability	0.0021	0.0032	0.0012	0.0012
Debt Service	0.1562	0.1604	0.1364	0.1510
Construction and Development	0.0013	0.0086	0.0109	0.0125
Social Security	<u>0.0015</u>	<u>0.0015</u>	<u>0.0016</u>	<u>0.0016</u>
Total Rates Extended	<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>	<u>0.1905</u>
Levies Extended				
General	\$ 4,752,277	\$ 3,256,730	\$ 3,086,945	\$ 2,724,970
Municipal Retirement	250,063	250,029	240,086	225,047
Insurance liability	325,003	474,034	157,536	150,113
Debt Service	24,341,126	23,725,219	18,430,065	18,422,838
Construction and Development	200,050	1,264,929	1,479,971	1,522,971
Social Security	<u>235,105</u>	<u>220,605</u>	<u>210,093</u>	<u>200,028</u>
Total Levies Extended	<u>\$ 30,103,624</u>	<u>\$ 29,191,546</u>	<u>\$ 23,604,696</u>	<u>\$ 23,245,967</u>
Current Year Collections	\$ 13,902,909	\$ 14,057,634	\$ 11,942,124	\$ 13,494,394
Subsequent Collections	<u>16,060,216</u>	<u>15,049,735</u>	<u>11,615,578</u>	<u>9,653,085</u>
Total Collections	<u>\$ 29,963,125</u>	<u>\$ 29,107,369</u>	<u>\$ 23,557,702</u>	<u>\$ 23,147,479</u>
Percentage of Extensions Collected	<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>	<u>99.58%</u>

Source of Information: Office of Kane County Clerk

Note: Tax Rates are expressed in dollars per \$100 of Assessed Valuation.
Rates prior to 2005 were rounded to thousandths

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>
0.0230	0.0240	0.0260	0.0270	0.0290	0.0280
0.0020	0.0020	0.0020	0.0020	0.0020	0.0020
0.0010	0.0010	0.0010	0.0010	0.0020	0.0020
0.1020	0.0850	0.0950	0.1050	0.1140	0.1480
0.0130	0.0130	0.0140	0.0140	0.0140	0.0170
<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>	<u>0.0020</u>
<u>0.1430</u>	<u>0.1270</u>	<u>0.1400</u>	<u>0.1510</u>	<u>0.1630</u>	<u>0.1990</u>
\$ 2,572,219	\$ 2,451,140	\$ 2,333,583	\$ 2,217,909	\$ 2,106,972	\$ 1,866,368
210,747	182,316	180,199	169,986	160,392	128,018
125,339	81,029	63,070	56,662	109,358	154,969
11,370,339	8,609,376	8,577,495	8,515,475	8,325,819	9,971,928
1,410,894	1,336,986	1,225,356	1,165,616	1,042,550	1,125,210
<u>194,109</u>	<u>202,574</u>	<u>189,209</u>	<u>178,081</u>	<u>167,683</u>	<u>128,018</u>
<u>\$ 15,883,647</u>	<u>\$ 12,863,421</u>	<u>\$ 12,568,912</u>	<u>\$ 12,303,729</u>	<u>\$ 11,912,774</u>	<u>\$ 13,374,511</u>
\$ 8,837,053	\$ 6,657,458	\$ 6,448,009	\$ 6,773,166	\$ 6,638,829	\$ 7,055,985
<u>6,983,387</u>	<u>6,150,068</u>	<u>6,097,833</u>	<u>5,498,333</u>	<u>5,238,534</u>	<u>6,248,556</u>
<u>\$ 15,820,440</u>	<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>99.60%</u>	<u>99.57%</u>	<u>99.82%</u>	<u>99.74%</u>	<u>99.70%</u>	<u>99.48%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities			Total General Bonded Debt	Percentage of General Bonded Debt to Estimated Actual Valuation	General Bonded Debt Per Capita
	General Bonded Debt					
	Forest Preserve General Obligation Bonds	County General Obligation Bonds	County Capital Leases			
2009	\$ 240,800,866	\$ 7,010,000	\$ -	\$ 247,810,866	0.52%	\$ 488.66
2008	252,115,866	9,180,000	-	261,295,866	0.58%	515.25
2007	262,590,866	11,345,000	-	273,935,866	0.66%	542.45
2006	176,035,000	-	-	176,035,000	0.47%	365.13
2005	182,510,000	-	-	182,510,000	0.55%	378.56
2004	112,685,000	-	-	112,685,000	0.37%	246.51
2003	117,345,000	-	-	117,345,000	0.43%	256.70
2002	83,515,000	-	4,315,000	87,830,000	0.36%	198.24
2001	87,215,000	-	8,275,000	95,490,000	0.44%	224.39
2000	90,510,000	-	11,890,000	102,400,000	0.51%	253.39

Fiscal Year Ended November 30,	Governmental Activities		Business-Type Activities		Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
	Other Debt		Forest Preserve General Obligation Bonds				
	County Alternative Revenue Bonds	County Debt Certificates					
2009	\$ 75,610,000	\$ 32,215,000	\$ 8,000,000	\$ 363,635,866	1.98%	\$ 717.05	
2008	38,065,000	33,055,000	8,000,000	340,415,866	2.16%	671.27	
2007	40,410,000	33,800,000	-	348,145,866	2.27%	689.40	
2006	42,675,000	34,990,000	-	253,700,000	1.73%	526.23	
2005	44,835,000	-	-	227,345,000	1.55%	471.56	
2004	46,170,000	-	-	158,855,000	1.14%	347.51	
2003	48,650,000	-	-	165,995,000	1.19%	363.13	
2002	50,470,000	-	-	138,300,000	1.03%	312.16	
2001	50,770,000	-	-	146,260,000	1.13%	343.70	
2000	16,185,000	-	-	118,585,000	0.97%	293.44	

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.
 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.
 Estimated Actual Valuation data can be found on page 259.
 Population and Personal Income data can be found on page 272.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt

November 30, 2009

<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	\$ 114,835,000	100.00%	\$ 114,835,000
Forest Preserve	<u>240,800,866</u>	100.00%	<u>240,800,866</u>
Total Direct Debt	<u>355,635,866</u>		<u>355,635,866</u>
<i>Overlapping Debt</i>			
Cities and Villages	277,380,000	58.99%	163,632,480
Parks	122,386,895	52.00%	63,636,259
Library	59,245,000	63.22%	37,453,666
Special Service Areas & TIF Districts	53,849,561	98.41%	52,994,470
School Districts (incl. Community Colleges)	2,489,343,639	50.53%	1,257,904,571
Miscellaneous Districts	<u>77,415,000</u>	100.00%	<u>77,415,000</u>
Total Overlapping Debt	<u>3,079,620,095</u>		<u>1,653,036,446</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,435,255,961</u>		<u>\$ 2,008,672,312</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

	2009	2008	2007	2006
Debt Limit*	\$ 456,509,623	\$ 432,706,818	\$ 394,832,304	\$ 356,215,105
Total Net Debt Applicable to Limit	114,835,000	80,300,000	85,555,000	77,665,000
Legal Debt Margin	\$ 341,674,623	\$ 352,406,818	\$ 309,277,304	\$ 278,550,105
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	25%	19%	22%	22%

Legal Debt Margin Calculation for Fiscal Year 2009

Assessed Valuation (2008 tax year)	\$ 15,878,595,580
Debt Limit (2.875%) of Assessed Value	456,509,623
Debt Outstanding Applicable to the Limit	
2001 Motor Fuel Tax Bonds (1)	3,845,000
2002 General Obligation Refunding Bonds (1)	5,010,000
2004 General Obligation Refunding Bonds (1)	26,755,000
2007 General Obligation Limited Tax Bonds	7,010,000
2009A General Obligation RTA Sales Tax Bonds (1)	23,600,000
2009B Taxable General Obligation RTA Sales Tax Bonds (1)	16,400,000
2005 Debt Certificates (1)	8,420,000
2006 Debt Certificates (1)	23,795,000
Total Net Debt Applicable to the Limit	114,835,000
Total Legal Debt Margin	\$ 341,674,623

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.

(1) These bonds/debt certificates are anticipated to be funded by revenue sources other than property taxes.

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>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
\$ 318,893,030	\$ 291,199,490	\$ 259,036,756	\$ 232,718,550	\$ 209,603,596	\$ 193,711,439
<u>44,835,000</u>	<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>\$ 274,058,030</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>
14%	16%	19%	24%	28%	14%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 1995 and 2002 Refunding Bonds

Fiscal Year	Gross Income Tax Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	\$ 3,508,514	\$ -	\$ 3,508,514	\$ 620,000	\$ 202,313	4.27
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

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

At November 30, 2009, only the 2002 bond issue remained payable from Income Tax revenues. The 1995 issued was fully retired in fiscal year 2006.

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

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

Fiscal Year	Gross MFT Revenues	Less: Operating Expenditures	Net Available Revenue	Debt Service		Coverage
				Principal	Interest	
2009	\$ 6,483,571	\$ 6,219,017	\$ 264,554	\$ 1,835,000	\$ 1,624,900	0.08
2008	6,677,489	4,506,898	2,170,591	1,745,000	1,705,205	0.63
2007	7,011,498	2,988,187	4,023,311	1,685,000	1,779,830	1.16
2006	6,873,451	2,996,842	3,876,609	1,610,000	1,847,830	1.12
2005	6,855,726	4,575,121	2,280,605	805,000	1,901,792	0.84
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)

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2009, 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. Information about the County's 2009 bonds will be presented when the County begins servicing the debt. 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
2009	507,125	\$ 36,131	\$ 18,322,933,375	n/a	11.2
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

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

N/A - School enrollment data for 2009 was not available.

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2009 Number of Employees	Percentage of Total 2009 County Employment	2009 Rank
School District U-46	Public School District	5,000	1.87%	1
Caterpillar, Inc.	Construction Machinery	3,000	1.12%	2
Sherman Hospital	General Hospital	2,200	0.82%	3
Fermi Research Alliance	High Energy Physics Research Laboratory	2,000	0.75%	4
Delnor-Community Hospital	General Hospital	1,650	0.62%	5
Waubensee Community College	Community College	1,460	0.55%	6
Rush-Copley Medical Center	Hospital & Medical Center	1,400	0.52%	7
County of Kane	County Government	1,323	0.50%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.49%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.49%	10

Employer	Type of Business or Property	2000 Number of Employees	Percentage of Total 2000 County Employment	2000 Rank
School District U-46	Public School District	4,820	2.17%	1
Caterpillar Inc.	Construction Machinery	3,050	1.38%	2
First Chicago Credit Card / First U.S.A.	Credit Card Processing	2,500	1.13%	3
Fermi National Accelerator Laboratory	High Energy Physics Research Laboratory	2,150	0.97%	4
Sherman Hospital	General Hospital	1,702	0.77%	5
Hollywood Casino	Riverboat Casino	1,600	0.72%	6
Harper-Wyman Co.	Thermostatic Controls & Gas Combustion Products	1,400	0.63%	7
Elgin Mental Health Center	State Hospital	1,300	0.59%	8
Metropolitan Insurance Company	Insurance & Financial Services	1,200	0.54%	9
County of Kane	County Government	1,152	0.52%	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>2009</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>
General Government										
County Board/Liquor	32	30	31	27	33	31	30	29	29	27
Finance Administration	6	6	6	6	7	4	5	5	5	5
County Auditor	3	3	3	4	2	2	2	1	1	2
Data Processing	31	36	36	37	35	33	28	29	29	30
Central Services	25	21	22	21	20	22	25	25	27	27
Human Resources	6	7	7	7	6	6	7	7	7	7
Geographic Information Systems	10	10	9	8	8	6	7	7	7	7
Public Service and Records										
County Treasury	11	11	11	11	10	10	10	9	11	11
County Assessor	41	26	38	37	37	36	37	37	39	34
County Clerk	28	29	33	36	36	36	31	32	32	31
Recorder of Deeds	19	19	20	28	32	29	33	31	28	21
Regional Office of Education	38	35	37	36	37	38	34	35	34	36
Employment and Education	27	27	30	34	36	36	40	40	26	21
Judicial										
Judicial Services	201	198	195	194	193	180	171	169	188	187
States Attorney	133	136	136	136	138	138	138	138	140	111
Public Safety										
County Sheriff	306	320	305	299	303	290	286	287	278	266
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	153	164	164	159	152	148	146	146	146	129
County Coroner	10	11	11	13	12	11	10	11	14	9
Emergency Management	3	3	3	4	4	4	4	4	4	4
Animal Control	10	12	11	9	8	8	10	7	7	6
Highways and Streets										
	64	66	73	60	61	59	61	58	66	55
Health and Welfare										
County Health	121	141	155	149	139	126	122	107	102	80
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	5	7	6	5	4	5	5	5	5	5
Development, Housing and Economic Development										
Development Water Resources	4	5	5	4	5	5	5	5	3	3
County Development	<u>28</u>	<u>24</u>	<u>31</u>	<u>32</u>	<u>33</u>	<u>31</u>	<u>34</u>	<u>33</u>	<u>32</u>	<u>30</u>
Total	<u>1,323</u>	<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>

Source of Information: County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Four Fiscal Years

Function	2009	2008	2007	2006
General Government				
Fiscal				
Payroll checks issued	41,358	28,231	7,483	8,115
Accounts Payable checks issued	13,573	15,762	13,758	16,153
Purchase Orders processed	1,277	1,501	4,041	9,398
Maintenance				
District square footage maintained by staff	887,257	834,220	614,220	614,220
Information Technology Services				
Work orders completed	10,594	11,495	11,522	8,599
Public Service and Records				
Tax bills collected	180,184	172,840	183,790	169,060
Election ballots counted	47,204	219,739	48,258	139,304
Judicial				
Felony cases authorized	3,588	3,611	3,849	3,370
Child Advocacy investigations	335	348	391	451
Diversion program completions	568	456	400	205
Domestic violence cases	1,694	1,556	1,694	1,414
Felony DUI cases filed	308	202	151	117
Public Safety				
Sheriff				
Physical arrests made	1,087	1,452	1,307	1,574
Traffic violations	3,152	5,016	1,512	1,585
Year end inmate population	630	635	709	620
Highways and Streets				
Lane miles of road resurfaced	41,310	66,280	35,720	8,176
New signs installed	471	580	769	673
Signs repaired	1,937	2,500	1,033	770
Trees cut down and removed from right-of-way	74	84	140	118
Health and Welfare				
Clients Serviced	64,790	48,481	33,969	27,062
Immunizations administered	3,248	7,113	5,478	5,759
Influenza shots provided	17,589	1,423	2,286	2,435
Tuberculosis tests given	1,263	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 Four Fiscal Years

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government				
Land acreage	770	770	770	770
County buildings	21	21	21	21
Maintenance vehicles	9	7	6	7
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	5	5	5	6
Sheriff vehicles	132	133	138	137
Correction facilities	2	2	2	2
Highways and Streets				
Miles of streets				
Rural	250	248	251	252
Urban	65	63	60	56
Bridges	54	53	50	49
Street Lights	774	714	697	580
Traffic signals	125	121	100	91
Warning flashers	17	15	14	18
Forest Preserve				
Land acreage	17,130	17,130	17,130	16,652
Bicycle path miles	128	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, 2009

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:	216,335 as of April, 2009
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