

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2010**

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

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COUNTY OF KANE

FINANCE DEPARTMENT



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Geneva, Illinois 60134
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April 25, 2011

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 ended November 30, 2010 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 (GASB) 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.

The County adopted the provisions of GASB Statement No. 61, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in 2010, resulting in a change in presentation of the Forest Preserve District of Kane County (the "District") from a blended component unit of the County to a discretely presented component unit. The District had been reported as a blended component unit since GASB Statement No. 14 was adopted by the County. Because the County and the District operate independently of one another, this change in presentation more accurately reflects the activity and balances of the 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 ten (10) 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, 2010, the General Fund unreserved Fund Balance, excluding the Insurance Liability Fund, was \$43,238,801. 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 the 2010 Census, the County's population of 515,269 makes it the fifth largest county in Illinois. The 2030 population is projected at over 750,000.

Economic development and residential housing has been slowed by the struggling economy. Over the several years prior to the slowdown, however, growth in service, manufacturing, retail, professional and agricultural industries contributed to the diverse economic growth of the County. The large population increases and rapid rise in the building of residential housing prior to the slowdown 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 2010, Kane County collected \$99.9 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 2010. 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 2010. 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 2010. The County received approximately \$6.5 million in 2010 and is expected to receive approximately \$6.5 million in 2011. 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 2010; 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 2010 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 2030 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 2010 include various States 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 have been 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 remaining funds have been earmarked for the improvements at the North Campus, mainly the addition of a new Traffic Court facility.

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 2011. 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.

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 started examining options to meet the expanding space needs of the Judiciary. It was determined that additional funding was needed for capital improvements at the North Campus, mainly the addition of Traffic Court, and the old Courthouse.

Capital projects under the American Recovery and Reinvestment Act (ARRA) / Energy Efficiency and Conservation Block Grant (EECBG) program focused on implementing changes to Kane County Facilities to improve their energy efficiency. Such projects included 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 and are expected to be completed by mid 2011.

The County issued \$7.7 million of recovery zone economic development bonds in December 2010 for the purpose of paying all or a portion of the costs of acquiring, construction, improving, and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County. The County is loaning the bond proceeds over 10 or 20 years to the units of local government pursuant to intergovernmental agreements between the County and such units. The County is pledging Riverboat revenues to cover the debt service associated with these bonds; however, the debt service will actually be paid by units of local government.

Major transportation initiatives in 2010 included the Stearns Road Bridge Corridor project and the Orchard & Jericho intersection. The Stearns Road Bridge Corridor was open to traffic in December 2010. Other transportation projects included engineering and construction of various federally funded traffic signal interconnect projects the most notable being the sections of Randall Road; Binnie to IL72, and Red Haw to Silver Glen. Annual pavement resurfacing and striping initiative covered over 97.5 lane miles.

Additional ongoing capital improvement projects that were funded in 2010 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 continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects and begin construction of the Orchard Road widening to four lanes from Jericho Road to US 30. Studies are in process to determine the feasibility of constructing the Longmeadow Parkway Bridge as a toll bridge. Major transportation initiatives in 2011 will also include various traffic signals interconnect projects to enhance our traffic control system. The annual pavement resurfacing and striping initiative is to cover approximately 100 lane miles.

Other capital initiatives include the continuation of the computer standardization program, continuation of voice and data infrastructure program, replacement of Sheriff's Department vehicles, energy improvements under the American Recovery and Reinvestment Act (ARRA) / Energy Efficiency and Conservation Block Grant (EECBG) program, and building improvements at the North Campus, old Courthouse 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 came 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, 2009.

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 13 consecutive years (fiscal years ended 1997-2009). We believe our current report continues to conform to Certificate of Achievement Program requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

ACKNOWLEDGMENTS

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

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

Sincerely



Cheryl R. Pattelli
Executive Director of Finance

KANE COUNTY, ILLINOIS

BOARD MEMBERS

COUNTY BOARD CHAIRMAN
KAREN MCCONNAUGHAY

District 1	SYLVIA LEONBERGER through 11/30/10 MYRNA MOLINA as of 12/01/10	District 14	MARK DAVOUST
District 2	DONNELL COLLINS	District 15	BARBARA WOJNICKI
District 3	JENNIFER LAESCH through 11/30/10 JUAN REYNA as of 12/01/10	District 16	MICHAEL KENYON
District 4	BONNIE LEE KUNKEL	District 17	DEBORAH ALLAN
District 5	WILLIAM A. WYATT through 11/30/10 MELISA TAYLOR as of 12/01/10	District 18	JEANETTE MIHALEC
District 6	RON FORD	District 19	CATHERINE S. HURLBUT
District 7	GERALD A. JONES through 11/30/10 MONICA SILVA as of 12/01/10	District 20	CRISTINA CASTRO
District 8	JESSE VAZQUEZ	District 21	JOHN P. FAHY through 11/30/10 TIMOTHY HALEY as of 12/01/10
District 9	JAMES C. MITCHELL JR.	District 22	JACKIE TREDUP
District 10	THOMAS VAN CLEAVE	District 23	JOHN B. MAYER through 11/30/10 MARGARET AUGER as of 12/01/10
District 11	ROBERT J. MCCONNAUGHAY through 11/30/10 MICHAEL DONAHUE as of 12/01/10	District 24	HOLLIE LINDGREN
District 12	JOHN J. HOSCHEIT	District 25	ROBERT A. KUDLICKI through 11/30/10 THOMAS (T.R.) SMITH as of 12/01/10
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

Mary Hyatt, Interim Executive Director (through 03/31/11)

Lisa Aust, Executive Director, Probation

Mary Smith, Special Programs (as of 04/01/11)

Jeff Jefko, Field Services (as of 04/01/11)

Dr. Tim Brown, Diagnostic Center

Rick Anselme, Juvenile Justice Center

DIVISION OF TRANSPORTATION

Carl Schoedel

DEVELOPMENT AND COMMUNITY SERVICES

Mark VanKerkhoff

OFFICE OF COMMUNITY REINVESTMENT

Paul Kuehnert, Executive Director

Scott Berger

FACILITIES, SUBDIVISIONS, AND ENVIRONMENTAL RESOURCES

Tim Harbaugh

DEPARTMENT OF EMPLOYMENT AND EDUCATION

Sheila McCraven, Executive Director

FINANCE DEPARTMENT

Cheryl Pattelli, Executive Director

Christopher Rossman, Purchasing

HUMAN RESOURCE MANAGEMENT

Sheila McCraven, Executive Director

John Carr, Veterans Assistance Comm.

INFORMATION TECHNOLOGIES

Roger Fahnestock, Executive Director

Tom Nicoski, GIS Technologies

JUDICIARY

Chief Judge Brown

Doug Naughton, Court Administration

Halle Cox, Law Library

KANE COMM

Jennifer Baustian

PUBLIC DEFENDER

David Kliment (through 12/23/10)

Tom McCulloch (as of 12/24/10)

DEPARTMENT OF PUBLIC HEALTH

Paul Kuehnert, Executive Director

Donald Bryant, Emergency Management

Mary Lawrie, Animal Control (through 03/03/11)

RECORDER

Sandy Wegman

SHERIFF

Pat Perez

STATE'S ATTORNEY

John Barsanti (through 11/30/10)

Joseph H. McMahon (as of 12/01/10)

REGIONAL OFFICE OF EDUCATION

Douglas E. Johnson

SUPERVISOR OF ASSESSMENTS

Mark Armstrong

TREASURER

David Rickert

FOREST PRESERVE

John Hoscheit

KANE COUNTY, ILLINOIS

**ORGANIZATION CHART
(as of November 30, 2010)**

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADMINISTRATION <i>(James C. Mitchell, Jr.) through 11/30/10 (Drew Frasz) as of 12/01/10</i>	Buildings and Grounds Services	Microfilm, Printing and Mailroom	Information Technology	Geographic Info Systems (GIS)	
COUNTY DEVELOPMENT <i>(Catherine S. Hurlbut) through 11/30/10 (Michael Kenyon) as of 12/01/10</i>	Development & Community Services	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Office of Community Reinvestment
	Facilities, Subdivisions & Environmental Resources				
EXECUTIVE <i>(Karen McConaughay)</i>	*County Board	*Auditor			
FINANCE/BUDGET <i>(Robert J. McConaughay) through 11/30/10 (James C. Mitchell, Jr.) as of 12/01/10</i>	Finance	Purchasing			
HUMAN SERVICES <i>(Mark Davoust) through 11/30/10 (Philip Lewis) as of 12/01/10</i>	Human Resources	KCDEE	KCDEE Policy Committee	Veteran's Assistance	Private Industry Council
JUDICIARY AND PUBLIC SAFETY <i>(Michael Kenyon) through 11/30/10 (Mark Davoust) as of 12/01/10</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) through 11/30/10 (Jeanette Mihalec) as of 12/01/10</i>	Health	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency	
PUBLIC SERVICE <i>(Philip Lewis) through 11/30/10 (Hollie Lindgren) as of 12/01/10</i>	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer
	*County Clerk, Tax Extension, Voter Registration				
TRANSPORTATION <i>(Bill Wyatt) through 11/30/10 (Catherine S. Hurlbut) as of 12/01/10</i>	Division of 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, 2009

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



President

Executive Director



WERMER, ROGERS, DORAN & RUZON LLC CERTIFIED PUBLIC ACCOUNTANTS

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

Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of Kane County, Illinois, (the "County") as of and for the year ended November 30, 2010, 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 financial statements of the Forest Preserve District of Kane County (the "District"), which represent 100 percent, of the assets, net assets, and revenues of the discretely presented component unit. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for discretely presented component unit, is based on the report 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 report of other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of other auditors, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of November 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As discussed in Note 1 to the financial statements, the County adopted the provisions of Statement No. 61 of the Governmental Accounting Standards Board, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in 2010.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 25, 2011, 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 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.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedules of funding progress for the Illinois Municipal Retirement Fund and Retiree Healthcare Plan, and budgetary comparison information on pages 3 through 17, 67, 68, and 69 through 71, respectively, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The introductory section, other supplementary information, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The other supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, based on our audit, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Werner, Rogers, Osburn + Ruppert, LLC

April 25, 2011

KANE COUNTY, ILLINOIS

November 30, 2010

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (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, 2010. 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 2010 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2010, by \$583.8 million (net assets). Of this amount, \$154.3 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$57.0 million (restricted net assets) is restricted for specific purposes and \$372.5 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$49.4 million over the previous year, which represents an 9.3% increase in net assets from 2009. Total net assets for governmental activities increased \$54.5 million while total net assets for business-type activities decreased \$5.1 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$222.1 million. Of this amount, \$152.8 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 \$46.4 million, or 62.7% of total General Fund expenditures.
- The County's total long-term debt decreased by \$4.7 million or 3.6% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$5.7 million of bonds and debt certificates.
- Interest rates fell over the last fiscal year, and interest earnings for the County decreased from 2009. The County's weighted average interest earnings rate went from 1.17% at the end of fiscal year 2009 to 0.64% at the end of fiscal year 2010.

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, 2010 (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 consist of solid waste operations.

Our basic financial statements include a discretely presented 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, however, there is not a financial benefit or burden relationship between the entities and management of the County does not have operational responsibility for the District. The District had been reported as a blended component unit of the County in prior fiscal years. The County adopted the provisions of Statement No. 61 of the Governmental Accounting Standards Board, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in 2010, resulting in a change in presentation of the District from blended to discretely presented. Separately issued component unit financial statements, which include a management's discussion and analysis of the District, are available from the District's office located at 1996 South Kirk Road, Suite 320, Geneva, IL, 60134.

Comparative amounts for the fiscal year ended November 30, 2009 presented in this management's discussion and analysis have been restated as applicable as if the District had been reported discretely in 2009.

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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

The County maintains eighty-six individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental statement of revenues, expenditures, and changes in fund balances for the General Fund, Transit Sales Tax Bond Construction Fund, Transportation Capital 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 and recycling activities.

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 enterprise funds 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 Basic 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 Basic 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), and SLEP (Sheriff's Law Enforcement Personnel) pension schedules and the Retiree Health Plan schedule of funding progress. The County adopts an annual appropriated budget for its General Fund. A budgetary comparison schedule has been provided for the General Fund to demonstrate compliance with this budget. The IMRF and SLEP pension schedules and the Retiree Health Plan schedule have been provided to present progress in funding the obligation to provide pension benefits to County 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 72-242 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2010. 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 \$583.8 million, an increase of \$49.4 million over the previous year. The growth is due mainly to \$24.5 million of developer and other contributions received resulting in new infrastructure assets. Net assets invested in capital assets net of related debt rose \$27.0 million, due to the addition of new capital assets, including the County's continuing construction of the Stearns Road Bridge Corridor, coupled with the repayment of matured debt.

Condensed Statement of Net Assets, as of November 30, 2010 and 2009 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2010	2009	2010	2009	2010	2009	Change %
Assets							
Current and							
Other Assets	\$ 246.1	\$ 232.4	\$ 16.9	\$ 22.0	\$ 263.0	\$ 254.4	3%
Capital Assets	460.7	421.9	2.9	2.9	463.6	424.8	9%
Total Assets	<u>706.8</u>	<u>654.3</u>	<u>19.8</u>	<u>24.9</u>	<u>726.6</u>	<u>679.2</u>	7%
Liabilities							
Current and							
Other Liabilities	17.5	14.8	-	-	17.5	14.8	18%
Long-Term							
Liabilities	125.3	130.0	-	-	125.3	130.0	-4%
Total Liabilities	<u>142.8</u>	<u>144.8</u>	<u>-</u>	<u>-</u>	<u>142.8</u>	<u>144.8</u>	-1%
Net Assets							
Invested in Capital							
Assets, Net of							
Related Debt	369.6	342.6	2.9	2.9	372.5	345.5	8%
Restricted	46.0	31.5	11.0	8.6	57.0	40.1	42%
Unrestricted	148.4	135.4	5.9	13.4	154.3	148.8	4%
Total Net Assets	<u>\$ 564.0</u>	<u>\$ 509.5</u>	<u>\$ 19.8</u>	<u>\$ 24.9</u>	<u>\$ 583.8</u>	<u>\$ 534.4</u>	9%

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

Current and other assets consist mainly of cash & investments, intergovernmental receivables (sales tax, RTA sales tax, income tax, grants, etc.), and prepaid items. Current and other assets for Governmental Activities increased \$13.7 million due to the collection of the RTA sales tax. Current and other assets for Business-type Activities were down by \$5.1 million; the decrease was due mainly to the use of assets to purchase of the building that houses the operations of the Circuit Clerk.

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, net pension obligation, and compensated absences. Long-term liabilities will be discussed in the Long-term Debt section.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

Current and other liabilities include mainly accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities increased by \$2.7 million from last year because of additional year-end payables related to road construction.

Condensed Statement of Activities for the Years ended November 30, 2010 and 2009 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2010	2009	2010	2009	2010	2009	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 31.1	\$ 31.4	\$ -	\$ -	\$ 31.1	\$ 31.4	-1%
Operating Grants and Contributions	57.1	56.8	-	-	57.1	56.8	1%
Capital Grants and Contributions	30.2	35.4	-	-	30.2	35.4	-15%
General Revenues							
Property Taxes	53.2	52.3	-	-	53.2	52.3	2%
Income Tax	3.8	4.0	-	-	3.8	4.0	-5%
Sales Tax	12.5	12.1	-	-	12.5	12.1	3%
RTA Sales Tax	13.8	13.2	-	-	13.8	13.2	5%
Other Taxes	2.4	2.7	-	-	2.4	2.7	-11%
Investment Earnings	1.8	2.4	0.2	0.4	2.0	2.8	-29%
Other General Revenues	0.3	0.4	-	-	0.3	0.4	-25%
Total Revenues	<u>206.2</u>	<u>210.7</u>	<u>0.2</u>	<u>0.4</u>	<u>206.4</u>	<u>211.1</u>	-2%
Expenses							
General Government	29.5	34.5	-	-	29.5	34.5	-14%
Public Service and Records	15.8	13.1	-	-	15.8	13.1	21%
Judicial	21.6	20.9	-	-	21.6	20.9	3%
Public Safety	43.7	40.4	-	-	43.7	40.4	8%
Highways and Streets	25.8	23.5	-	-	25.8	23.5	10%
Health and Welfare	9.8	10.2	-	-	9.8	10.2	-4%
Environment and Conservation	0.6	0.7	-	-	0.6	0.7	-14%
Development	7.6	5.7	-	-	7.6	5.7	33%
Interest on Long-Term Debt	4.0	3.5	-	-	4.0	3.5	14%
Solid Waste	-	-	1.6	0.7	1.6	0.7	129%
Total Expenses	<u>158.4</u>	<u>152.5</u>	<u>1.6</u>	<u>0.7</u>	<u>160.0</u>	<u>153.2</u>	4%
Excess before Special Item and Transfers	47.8	58.2	(1.4)	(0.3)	46.4	57.9	-20%
Special Item - Lawsuit Recovery	-	-	3.0	-	3.0	-	n/a
Transfers	6.7	0.3	(6.7)	(0.3)	-	-	n/a
Change in Net Assets	54.5	58.5	(5.1)	(0.6)	49.4	57.9	-15%
Net Assets Beginning of Year	<u>509.5</u>	<u>451.0</u>	<u>24.9</u>	<u>25.5</u>	<u>534.4</u>	<u>476.5</u>	12%
Net Assets End of Year	<u>\$ 564.0</u>	<u>\$ 509.5</u>	<u>\$ 19.8</u>	<u>\$ 24.9</u>	<u>\$ 583.8</u>	<u>\$ 534.4</u>	9%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

Change in Net assets - The table on the previous page reflects the County's change in net assets. Information from this table is found on the statement of activities. As can be seen, total revenues were down 2% with expenses higher by 4%. The County began collecting the new RTA sales tax in 2008, amounting to \$13.2 million in 2009 – the first full year of collections and \$13.8 million in 2010. The \$5.2 million decrease in capital grants and contributions is the result of \$3.0 million fewer in developer contributions from the prior fiscal year received in the form of new infrastructure – mainly roads in 2010. Property taxes were higher by \$0.9 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. General government expense was down \$5.0 million due to several factors; reduced farmland preservation costs of \$0.9 million, reduced liability insurance costs of \$0.5 million and across-the-board cost cutting measures implemented by the County. Public Service and Records and Development expenses were higher due to increased grant expense related to projects funded by the American Recovery and Reinvestment Act of 2009 (ARRA). Highways and Streets expenses were up 10% from 2009 due to the timing of road projects. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below. Transfers from business-type to governmental activities increased \$6.4 million as the business-type activities purchased the Circuit Clerk's operations building in 2010.

Governmental Funds - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. Amounts for 2009 have been updated to reflect changes in nonmajor funds. The activities of the Transit Sales Tax Bond Construction Fund and the Transportation Capital Fund will be described briefly following these analyses.

Revenues - The most significant revenue sources for all funds during fiscal year 2010 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 2009 and 2010 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 by about \$1.1 million in total due to increased RTA sales tax and certain grant funding from monies received through the ARRA program. 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 2010. 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 2010 were the main contributors to the fall in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2010 than in 2009. Fines, Services, Fees and Permits were down 1% due to a decline in bond forfeitures.

Property taxes for the Nonmajor Governmental Funds rose \$0.2 million in 2010. Other taxes, Grants and Reimbursements revenue increased 2% in Nonmajor Governmental Funds mainly because of the RTA sales tax, payments received for transportation projects, and ARRA grants. Fines, Services, Fees & Permits were down 2% because of a decline in impact fees charged for new construction developments. Miscellaneous revenues were lower as Riverboat proceeds collected from the Elgin Riverboat were \$6.4 million in 2010, down from \$8.0 million in 2009 due to changes in casino taxing by the State and declining casino attendance.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

Comparative Summary of Revenues General Fund

	2010 General Fund	2009 General Fund	Increase (Decrease) 2009 to 2010	% Change
Revenues				
Property Taxes	\$ 33,548,583	\$ 32,910,544	\$ 638,039	2%
Other Taxes, Grants & Reimbursements	23,541,757	23,870,485	(328,728)	-1%
Interest	330,007	512,551	(182,544)	-36%
Fines, Services, Fees & Permits	20,101,599	20,309,427	(207,828)	-1%
Miscellaneous	168,319	421,587	(253,268)	-60%
Total Revenues	\$ 77,690,265	\$ 78,024,594	(\$ 334,329)	0%

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

	2010 Nonmajor Governmental Funds	2009 Nonmajor Governmental Funds	Increase (Decrease) 2009 to 2010	% Change
Revenues				
Property Taxes	\$ 19,606,722	\$ 19,419,386	\$ 187,336	1%
Other Taxes, Grants & Reimbursements	61,253,815	59,836,021	1,417,794	2%
Interest	1,132,596	1,612,255	(479,659)	-30%
Fines, Services, Fees & Permits	10,839,963	11,069,467	(229,504)	-2%
Miscellaneous	6,488,039	8,090,910	(1,602,871)	-20%
Total Revenues	\$ 99,321,135	\$ 100,028,039	(\$ 706,904)	-1%

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 up about \$0.6 million from 2009 levels.

Contractual Services and Commodity expenditures increased less than 1% in 2010. 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. Most departments are utilizing central purchasing.

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, 2010 (Unaudited)

Expenditures in the General Fund decreased in total by \$1.0 million or just over 1% in 2010. The decrease was due to lower general fund personnel and benefits, and contractual services costs. General Government expenditures were lower due to decrease in energy costs in 2010 as compared to 2009 with natural gas costs lower by \$389 thousand. Public Service and Records expenditures increased 8% due to costs associated with elections that took place during 2010, and software purchases. Judicial and Public Safety expenditures changed only slightly. Development, Housing and Economic Development costs were down due to fewer payroll costs and water resource projects. 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 virtually unchanged.

Comparative Summary of Expenditures General Fund

	2010 General Fund	2009 General Fund	Increase (Decrease) 2009 to 2010	% Change
Expenditures				
General Government	\$ 13,482,694	\$ 14,241,996	(\$ 759,302)	-5%
Public Service and Records	6,027,215	5,570,808	456,407	8%
Judicial	14,048,832	14,351,372	(302,540)	-2%
Public Safety	35,872,605	35,633,586	239,019	1%
Development, Housing and Economic Development	1,496,541	2,241,647	(745,106)	-33%
Debt Service	2,282,284	2,221,269	61,015	3%
Capital Outlay	<u>867,009</u>	<u>860,161</u>	<u>6,848</u>	1%
Total Expenditures	<u>\$ 74,077,180</u>	<u>\$ 75,120,839</u>	<u>(\$ 1,043,659)</u>	-1%

Expenditures in the Nonmajor Governmental Funds decreased in total by 12% in 2010. The greatest decrease by far was in the area of capital outlay due to the timing of road projects. The County spent a total \$21.9 million on capital items in 2009, which included \$12.6 million paid for right-of-way associated with the ongoing Stearns Road Bridge Corridor project. 2010 costs were \$7.8 million, which included \$1.4 million paid for right-of-way associated with the ongoing Stearns project.

The decrease in General Government expenditures was due in part to the \$952 thousand less spent on farmland preservation rights compared 2009. 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. Highways and streets expenditures were lower due to the timing of road projects. 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, Housing and Economic Development costs were up mainly to the spending of ARRA grant monies on energy conservation projects. Debt Service expenditures were up 7% due to the timing of bond payments.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2010
(Unaudited)

Comparative Summary of Expenditures for the Total Nonmajor Government Funds

	2010 Nonmajor Governmental Funds	2009 Nonmajor Governmental Funds	Increase (Decrease) 2009 to 2010	% Change
Expenditures				
General Government	\$ 12,566,756	\$ 12,962,963	(\$ 396,207)	-3%
Public Service and Records	9,356,363	7,023,421	2,332,942	33%
Judicial	6,652,749	5,729,987	922,762	16%
Public Safety	4,652,160	4,197,505	454,655	11%
Highways and Streets	14,704,795	16,528,916	(1,824,121)	-11%
Health and Welfare	9,850,519	10,070,911	(220,392)	-2%
Environment and Conservation	601,714	727,775	(126,061)	-17%
Development, Housing and Economic Development	4,976,126	3,243,238	1,732,888	53%
Debt Service	7,260,457	6,757,359	503,098	7%
Capital Outlay	7,818,955	21,899,160	(14,080,205)	-64%
 Total Expenditures	 <u>\$ 78,440,594</u>	 <u>\$ 89,141,235</u>	 <u>(\$ 10,700,641)</u>	 -12%

The Transit Sales Tax Bond Construction Fund received \$40.0 million of bond proceeds in 2009 and spent \$9.4 million on various approved road projects. 2010 spending on approved road projects was \$16.1 million.

The Transportation Capital Fund is used to account for other road projects. 2010 revenues totaled \$6.8 million with road-related expenditures at \$2.2 million. In 2009, revenues totaled \$2.6 million with expenditures at \$4.3 million.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge and the Enterprise General increased from \$21 thousand in 2009 to \$36 thousand in 2010, most of which comes from a hazard waste charge. 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.

On the next page 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 up \$864 thousand because of \$1.0 million spent on the ice arena for the Forest Preserve District.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2010
(Unaudited)

Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2010 Proprietary Funds	2009 Proprietary Funds	Increase (Decrease) 2009 to 2010	% Change
Personnel Services	\$ 153,035	\$ 172,268	(\$ 19,233)	-11%
Benefits	44,455	49,562	(5,107)	-10%
Contractual Services	1,352,900	488,457	864,443	177%
Commodities	8,682	11,108	(2,426)	-22%
Total Expenses	\$ 1,559,072	\$ 721,395	\$ 837,677	116%

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. 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, 2010, the County's governmental funds reported combined ending fund balances of \$222.1 million, an increase of \$13.5 million in comparison with the prior year. A significant decrease of \$15.9 million in fund balance was seen in the Transit Sales Tax Bond Construction Fund, as expenditures of the prior year bond proceeds exceeded interest earnings. The Transportation Capital Fund experienced a \$4.6 million increase in fund balance. The increase in the General Fund will be discussed below.

Approximately 69% (\$152.8 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 (\$2.6 million), long-term interfund loans (\$1.1 million), debt service (\$17.3 million), future projects (\$45.2 million), and the County's permanent fund (\$3.0 million).

The General Fund is the chief operating fund of the County. At November 30, 2010, unreserved fund balance of the General Fund was \$46.4 million, while total fund balance reached \$48.3 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 62.7% of total fund expenditures, while total fund balance represents 65.2% of that same amount. During 2010, revenues exceeded expenditures by \$3.6 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$3.6 million during the current fiscal year.

Total General Fund revenues were \$4.3 million more than the final budgeted amount due mainly to greater than expected charges for services and fines. Total expenditures came in \$2.1 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2010

(Unaudited)

Proprietary funds - The County's proprietary funds provide the same type of information found in the County-wide financial statements for business-type activities, but in more detail. The proprietary funds include the Enterprise Surcharge Fund and the Enterprise General Fund.

Unrestricted net assets of the Proprietary Funds total \$5.9 million at November 30, 2010, all of that amount relates to the Enterprise General Fund. The unrestricted net assets for this fund were lower than in 2009 as the fund spent \$6.3 million to purchase Circuit Clerk's building. The Enterprise Surcharge Fund experienced an increase of \$2.4 million, most of which came from the \$3.0 million receipt of lawsuit proceeds. 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 2010 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 \$0.8 million total increase, of which \$0.7 million related to anticipated grants. Significant expenditure increases/decreases in budget include the following:

General Fund Department	Budget Increase/ (Decrease)	Reason For Increase/Decrease
Other - Contingency	(\$ 1,502,427)	Money was taken from the contingency line and added to individual department line items.
Sheriff	\$ 785,479	The budget for salaries was increased based on an agreement between the County Board and the Policeman's Benevolent Labor Committee, also the purchase of new vehicles was authorized.
Adult Corrections	\$ 1,145,870	The budget for salaries was increased as the County accepted an arbitrators ruling of a pay increase for Correctional Officers and Sergeants.
Corrections, Board and Care	\$ 541,500	Prisoner counts at the Adult Justice Facility have been higher than projected.
Emergency Services	\$ 257,540	The increase related to a rollover of grant projects as part of the Illinois Disaster Assistance Program.

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
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(Unaudited)

Revenue	Variance With Final Budget Positive (Negative)	Reason for Variance
Other Taxes	\$ 486,192	Sales taxes were \$743 thousand more than anticipated, and personal property replacement taxes were \$197 thousand more than expected.
Charges for Services	\$ 1,067,817	Charges were underestimated in some offices. Greater than expected number of home refinancings caused revenue tax stamp fees to be \$250 thousand over estimates. Circuit division fees and chancery fees were \$142 and \$482 thousand over budget due to the high numbers of court cases and foreclosures filed.
Fines	\$ 1,220,917	Poor economic conditions over the last few years led to the the rise in back tax penalties.
Reimbursements	\$ 805,927	Probation and Youth Home reimbursements were \$539 and \$125 thousand more than expected.
Expenditure	Variance With Final Budget Positive (Negative)	Reason for Variance
Communications/Technology	\$ 213,138	Budgeted software was not purchased.
Operational Support	\$ 172,843	The County experienced less health claims administrative costs than expected.
Insurance Liability	\$ 173,096	The County experienced less liability claims than anticipated.
County Development	\$ 183,144	Personnel costs were \$157 thousand less than budgeted.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2010
(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, 2010, totals \$463.5 million, compared to \$424.8 million at November 30, 2009. The investment in capital assets includes land, buildings and systems, improvements, machinery and equipment, roads, bridges and highway signals and street lights.

Capital assets of governmental activities, net of accumulated depreciation, increased from \$421.8 million in 2009 to \$460.7 million in 2010, a 9% or \$38.9 million increase. Total new additions (net of construction-in-progress) were \$49.7 million. The new assets can be attributed to road projects and the purchase of the Circuit Clerk's building. Nearly \$36.1 million was added by new highway construction in progress, much of which related to Long Meadow Bridge, Randall Road, and the Stearns Road Bridge Corridor projects. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$24.5 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$24.4 million for roads. The work is expected to be completed over the next three years.

Capital assets in proprietary funds were unchanged 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, 2010, the County had total long-term debt outstanding of \$125.3 million for governmental activities. For governmental activities, 87.5% (\$109.6 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt for governmental activities decreased \$4.7 million (3.6%) during the current fiscal year.

The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal and interest. The liability relating to probable claims and judgments for general liability and worker's compensation was down approximately \$1.0 million from the prior year due to higher dollar claims outstanding at the end 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 2010 less actual payments made. The Net Pension Obligation is the balance to be paid to the Illinois Municipal Retirement Fund for the employer share of retirement benefits on behalf of current employees. 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 2009 relates to the timing of absences used during 2010 and the retirement of several County employees at the end of fiscal year 2010.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2010 (Unaudited)

	2010	2009	Increase (Decrease)
Governmental Activities			
General Obligation Bonds and Debt Certificates	\$ 109,616,507	\$ 115,338,647	(\$ 5,722,140)
Accrued Claims and Judgments	2,010,658	3,013,387	(1,002,729)
Other Postemployment Benefits	8,921,493	7,360,100	1,561,393
Net Pension Obligation	778,690	-	778,690
Compensated Absences	4,008,681	4,292,705	(284,024)
 Total Governmental Activities	 \$ 125,336,029	 \$ 130,004,839	 (\$ 4,668,810)

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 52-61 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2011 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 515,269 per the 2010 United States census and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2010 was 8.6%, a considerable drop from the previous year's rate of 11.2%. However, given the current economic indicators for this region, sales tax revenue is anticipated to slightly decrease in 2011. 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.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis

November 30, 2010

(Unaudited)

All of these factors were considered in the preparation of the County's 2011 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2011. 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 pattellicheryl@co.kane.il.us.

KANE COUNTY, ILLINOIS

November 30, 2010

BASIC FINANCIAL STATEMENTS

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KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2010

	Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
Assets				
Cash and Investments	\$ 218,768,133	\$ 16,929,903	\$ 235,698,036	\$ 37,130,386
Cash Held by Paying Agent	745,401	-	745,401	-
Interest Receivable	205,869	16,262	222,131	-
Property Tax Receivable	18,044	-	18,044	17,921,995
Accounts Receivable	-	-	-	285,000
Intergovernmental Receivable	21,245,753	-	21,245,753	2,311,639
Other Receivables	1,779,464	-	1,779,464	145,205
Prepaid Items	2,643,965	-	2,643,965	6,500
Deposits	32,144	-	32,144	-
Deferred Bond Issuance Costs	743,486	-	743,486	783,255
Capital Assets not being depreciated	171,260,509	2,883,454	174,143,963	353,672,215
Capital Assets being depreciated, net	289,404,941	-	289,404,941	43,474,191
Total Assets	<u>\$ 706,847,709</u>	<u>\$ 19,829,619</u>	<u>\$ 726,677,328</u>	<u>\$ 455,730,386</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	\$ 12,055,141	\$ 18,668	\$ 12,073,809	\$ 1,518,374
Accrued Payroll	3,403,553	8,782	3,412,335	202,602
Interest Payable	1,776,750	-	1,776,750	361,759
Unearned Revenue	304,809	-	304,809	-
Deferred Property Taxes	-	-	-	30,909,239
Long-Term Obligations, due within one year:				
Bonds/Debt Certificates Payable	13,750,000	-	13,750,000	14,690,000
Accrued Claims and Judgments	1,510,658	-	1,510,658	-
Compensated Absences	3,269,596	-	3,269,596	30,914
Long-Term Obligations, due in more than one year:				
Bonds/Debt Certificates Payable	95,866,507	-	95,866,507	230,135,506
Accrued Claims and Judgments	500,000	-	500,000	-
Other Postemployment Benefits	8,921,493	-	8,921,493	397,487
Net Pension Obligation	778,690	-	778,690	-
Compensated Absences	739,085	-	739,085	175,176
Total Liabilities	<u>142,876,282</u>	<u>27,450</u>	<u>142,903,732</u>	<u>278,421,057</u>
Net Assets				
Invested in Capital Assets, net of related debt	369,557,332	2,883,454	372,440,786	154,181,579
Restricted for:				
Debt Service	15,553,401	-	15,553,401	2,113,169
Capital Projects	27,443,972	10,975,167	38,419,139	14,798,847
Fox River Trust	-	-	-	1,195,428
Other Purposes	-	-	-	609,668
Permanent Fund - Nonexpendable	3,041,696	-	3,041,696	-
Unrestricted Net Assets	148,375,026	5,943,548	154,318,574	4,410,638
Total Net Assets	<u>563,971,427</u>	<u>19,802,169</u>	<u>583,773,596</u>	<u>177,309,329</u>
Total Liabilities and Net Assets	<u>\$ 706,847,709</u>	<u>\$ 19,829,619</u>	<u>\$ 726,677,328</u>	<u>\$ 455,730,386</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2010

<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>
Primary Government:				
Governmental Activities:				
General Government	\$ 29,450,154	\$ 3,811,720	\$ 7,586,472	\$ -
Public Services	15,850,443	3,934,779	8,323,045	107,180
Judicial	21,619,005	12,963,401	1,983,636	-
Public Safety	43,655,351	6,845,061	5,492,109	-
Highways and Streets	25,809,873	1,671,499	22,231,000	30,128,170
Health and Welfare	9,830,295	643,740	6,023,692	-
Environment and Conservation	600,538	1,000	598,256	-
Development	7,652,849	1,169,795	4,909,042	-
Interest on Long-Term Debt	4,025,501	-	-	-
Total Governmental Activities	<u>158,494,009</u>	<u>31,040,995</u>	<u>57,147,252</u>	<u>30,235,350</u>
Business-Type Activities:				
Solid Waste	1,559,072	35,769	-	-
Total Business-Type Activities	<u>1,559,072</u>	<u>35,769</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 160,053,081</u>	<u>\$ 31,076,764</u>	<u>\$ 57,147,252</u>	<u>\$ 30,235,350</u>
Component Unit:				
Forest Preserve District	<u>\$ 21,940,157</u>	<u>\$ 2,591,640</u>	<u>\$ 970,000</u>	<u>\$ 5,116,525</u>

General Revenues
Taxes:
 Property Taxes
 Income Tax
 Sales Tax
 RTA Sales Tax
 Other Taxes
Investment Earnings
Other General Revenues
Special Item - Lawsuit Recovery
Transfers
 Total General Revenues
 and Transfers

Change in Net Assets

Net Assets - Beginning

Net Assets - Ending

See Accompanying Notes To Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets

Governmental Activities	Business-Type Activities	Total	Component Unit Kane County Forest Preserve
(\$ 18,051,962)	\$ -	(\$ 18,051,962)	\$ -
(3,485,439)	-	(3,485,439)	-
(6,671,968)	-	(6,671,968)	-
(31,318,181)	-	(31,318,181)	-
28,220,796	-	28,220,796	-
(3,162,863)	-	(3,162,863)	-
(1,282)	-	(1,282)	-
(1,574,012)	-	(1,574,012)	-
(4,025,501)	-	(4,025,501)	-
<u>(40,070,412)</u>	<u>-</u>	<u>(40,070,412)</u>	<u>-</u>
<u>-</u>	<u>(1,523,303)</u>	<u>(1,523,303)</u>	<u>-</u>
<u>-</u>	<u>(1,523,303)</u>	<u>(1,523,303)</u>	<u>-</u>
<u>(40,070,412)</u>	<u>(1,523,303)</u>	<u>(41,593,715)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(13,261,992)</u>
53,155,305	-	53,155,305	29,963,125
3,849,243	-	3,849,243	-
12,538,555	-	12,538,555	-
13,838,016	-	13,838,016	-
2,355,930	-	2,355,930	240,172
1,799,350	151,304	1,950,654	240,282
309,707	-	309,707	76,505
-	3,000,600	3,000,600	-
<u>6,705,806</u>	<u>(6,705,806)</u>	<u>-</u>	<u>-</u>
<u>94,551,912</u>	<u>(3,553,902)</u>	<u>90,998,010</u>	<u>30,520,084</u>
54,481,500	(5,077,205)	49,404,295	17,258,092
<u>509,489,927</u>	<u>24,879,374</u>	<u>534,369,301</u>	<u>160,051,237</u>
<u>\$ 563,971,427</u>	<u>\$ 19,802,169</u>	<u>\$ 583,773,596</u>	<u>\$ 177,309,329</u>

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
November 30, 2010

	Major Funds				
	General Fund	Transit Sales Tax Bond Construction Fund	Transportation Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
Assets					
Cash and Investments	\$ 45,591,054	\$ 17,020,829	\$ 15,829,345	\$ 140,326,905	\$ 218,768,133
Cash Held by Paying Agent	-	-	-	745,401	745,401
Interest Receivable	42,679	16,348	15,204	131,638	205,869
Property Tax Receivable	11,443	-	-	6,601	18,044
Intergovernmental Receivable	7,583,913	-	1,687,473	11,974,367	21,245,753
Other Receivables	982,549	-	-	796,915	1,779,464
Due from Other Funds	418,705	-	-	839,456	1,258,161
Prepaid Items	1,463,645	-	-	1,180,320	2,643,965
Deposits	32,144	-	-	-	32,144
Total Assets	\$ 56,126,132	\$ 17,037,177	\$ 17,532,022	\$ 156,001,603	\$ 246,696,934
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 1,923,621	\$ 2,266,449	\$ 1,618,949	\$ 6,246,122	\$ 12,055,141
Accrued Payroll	2,329,665	-	-	1,073,888	3,403,553
Due to Other Funds	-	-	-	1,258,161	1,258,161
Deferred Revenue	3,549,278	-	1,077,282	3,287,029	7,913,589
Total Liabilities	7,802,564	2,266,449	2,696,231	11,865,200	24,630,444
Fund Balances					
Reserved for:					
Prepaid Items	1,463,645	-	-	1,180,320	2,643,965
Long-Term Interfund Loans	418,705	-	-	654,206	1,072,911
Debt Service	-	-	-	17,330,151	17,330,151
Capital Projects	-	14,770,728	14,835,791	15,602,356	45,208,875
Permanent Funds	-	-	-	3,041,696	3,041,696
Unreserved, reported in:					
General Fund	46,441,218	-	-	-	46,441,218
Special Revenue Funds	-	-	-	99,489,310	99,489,310
Capital Projects Funds	-	-	-	6,838,364	6,838,364
Total Fund Balances	48,323,568	14,770,728	14,835,791	144,136,403	222,066,490
Total Liabilities and Fund Balances	\$ 56,126,132	\$ 17,037,177	\$ 17,532,022	\$ 156,001,603	\$ 246,696,934

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets November 30, 2010

Total fund balances - governmental funds	\$ 222,066,490
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of accumulated depreciation of \$140,424,759 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	460,665,450
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.	743,486
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:	
Deferred revenues collected after sixty days	7,608,780
General obligation bonds and Debt certificates	(109,616,507)
Interest payable on debt	(1,776,750)
Accrued claims and judgments	(2,010,658)
Other postemployment benefits	(8,921,493)
Net pension obligation	(778,690)
Compensated absences	(4,008,681)
Net assets of governmental activities	<u>\$ 563,971,427</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Major Funds				
	General Fund	Transit Sales Tax Bond Construction Fund	Transportation Capital Fund	Nonmajor Governmental Funds	Total Governmental Funds
Revenues					
Property Tax	\$ 33,548,583	\$ -	\$ -	\$ 19,606,722	\$ 53,155,305
Other Taxes	18,176,192	-	-	29,402,422	47,578,614
Licenses and Permits	651,923	-	-	716,019	1,367,942
Grants	908,373	-	-	21,728,692	22,637,065
Charges for Services	15,130,658	-	-	8,856,503	23,987,161
Fines	4,319,018	-	-	1,267,441	5,586,459
Reimbursements	4,457,192	-	6,640,756	10,122,701	21,220,649
Interest	330,007	215,393	121,354	1,132,596	1,799,350
Miscellaneous	168,319	-	521	6,488,039	6,656,879
Total Revenues	<u>77,690,265</u>	<u>215,393</u>	<u>6,762,631</u>	<u>99,321,135</u>	<u>183,989,424</u>
Expenditures					
Current:					
General Government	13,482,694	-	-	12,566,756	26,049,450
Public Service and Records	6,027,215	-	-	9,356,363	15,383,578
Judicial	14,048,832	-	-	6,652,749	20,701,581
Public Safety	35,872,605	-	-	4,652,160	40,524,765
Highways and Streets	-	12,355,196	590,288	14,704,795	27,650,279
Health and Welfare	-	-	-	9,850,519	9,850,519
Environment and Conservation	-	-	-	601,714	601,714
Development, Housing and Economic Development	1,496,541	-	-	4,976,126	6,472,667
Debt Service:					
Principal	935,000	-	-	4,790,000	5,725,000
Interest and Fees	1,347,284	-	-	2,470,457	3,817,741
Capital Outlay	867,009	3,741,886	1,613,403	7,818,955	14,041,253
Total Expenditures	<u>74,077,180</u>	<u>16,097,082</u>	<u>2,203,691</u>	<u>78,440,594</u>	<u>170,818,547</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,613,085</u>	<u>(15,881,689)</u>	<u>4,558,940</u>	<u>20,880,541</u>	<u>13,170,877</u>
Other Financing Sources (Uses)					
Transfers In	1,722,393	-	-	18,105,547	19,827,940
Transfers Out	(1,740,669)	-	-	(17,709,765)	(19,450,434)
Total Other Financing Sources (Uses)	<u>(18,276)</u>	<u>-</u>	<u>-</u>	<u>395,782</u>	<u>377,506</u>
Net Change in Fund Balances	3,594,809	(15,881,689)	4,558,940	21,276,323	13,548,383
Fund Balances, Beginning of Year	<u>44,728,759</u>	<u>30,652,417</u>	<u>10,276,851</u>	<u>122,860,080</u>	<u>208,518,107</u>
Fund Balances, End of Year	<u>\$ 48,323,568</u>	<u>\$ 14,770,728</u>	<u>\$ 14,835,791</u>	<u>\$ 144,136,403</u>	<u>\$ 222,066,490</u>

See Accompanying Notes To 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, 2010

Net change in total fund balances		\$ 13,548,383
<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 2009 to 2010 consists of:</p>		
Sales, Income and Use Taxes received from the State of Illinois	662,318	
Salary reimbursements received from the State of Illinois	215,279	
MFT Local Option received from the State of Illinois	19,813	
Amounts due from other governmental agencies for road construction and miscellaneous projects	(3,093,173)	
Total change in deferred revenues		(2,195,763)
Contributions/donations of capital assets are not a current financial resource in governmental funds.		24,476,042
<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	284,024	
Increase in other postemployment benefits	(1,561,393)	
Decrease in accrued claims and judgments	1,002,729	
Increase in net pension obligation	(778,690)	
Increase in accrued interest payable on debt	(204,900)	
Total expenses of noncurrent resources		(1,258,230)
<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		18,941,163
Depreciation expense		(10,971,958)
Transfer of assets from business-type activities		6,328,300
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.		5,725,000
<p>Certain deferred costs relating to debt issuances are reported in the Statement of Net Assets. These items are amortized in the Statement of Activities but not in the governmental funds:</p>		
Amortization of deferred bond issuance costs	(108,577)	
Amortization of deferred amount on refunding	(259,214)	
Amortization of premium on debt	256,354	
Total amortization of deferred costs		(111,437)
Change in net assets of governmental activities		<u>\$ 54,481,500</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets Proprietary Funds November 30, 2010

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Assets			
Current Assets:			
Cash and Investments	\$ 10,992,058	\$ 5,937,845	\$ 16,929,903
Interest Receivable	10,559	5,703	16,262
	11,002,617	5,943,548	16,946,165
Total Current Assets			
Noncurrent Assets:			
Capital Assets not being depreciated			
Land	-	2,883,454	2,883,454
Capital Assets being depreciated			
Vehicles	-	20,962	20,962
Accumulated Depreciation	-	(20,962)	(20,962)
	-	2,883,454	2,883,454
Total Noncurrent Assets			
	-	2,883,454	2,883,454
Total Assets	\$ 11,002,617	\$ 8,827,002	\$ 19,829,619
Liabilities and Net Assets			
Liabilities			
Current Liabilities:			
Accounts Payable	\$ 18,668	\$ -	\$ 18,668
Accrued Payroll	8,782	-	8,782
	27,450	-	27,450
Total Liabilities			
	27,450	-	27,450
Net Assets			
Invested in Capital Assets	-	2,883,454	2,883,454
Restricted - Expendable for Capital Projects	10,975,167	-	10,975,167
Unrestricted Net Assets	-	5,943,548	5,943,548
	10,975,167	8,827,002	19,802,169
Total Net Assets			
	10,975,167	8,827,002	19,802,169
Total Liabilities and Net Assets	\$ 11,002,617	\$ 8,827,002	\$ 19,829,619

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Revenues, Expenses and Changes in Fund Net Assets
Proprietary Funds
For the Year Ended November 30, 2010

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Operating Revenues			
Miscellaneous	\$ 35,769	\$ -	\$ 35,769
Total Operating Revenues	<u>35,769</u>	<u>-</u>	<u>35,769</u>
Operating Expenses			
Personnel	153,035	-	153,035
Benefits	44,455	-	44,455
Contractual	130,660	1,222,240	1,352,900
Commodities	<u>8,682</u>	<u>-</u>	<u>8,682</u>
Total Operating Expenses	<u>336,832</u>	<u>1,222,240</u>	<u>1,559,072</u>
Operating Income (Loss)	(301,063)	(1,222,240)	(1,523,303)
Nonoperating Revenues (Expenses)			
Investment Earnings	94,610	56,694	151,304
Purchase of Transferred Capital Asset	<u>-</u>	<u>(6,328,300)</u>	<u>(6,328,300)</u>
Total Nonoperating Revenues (Expenses)	<u>94,610</u>	<u>(6,271,606)</u>	<u>(6,176,996)</u>
Income (Loss) Before Special Item and Transfers	(206,453)	(7,493,846)	(7,700,299)
Special Item			
Proceeds from Lawsuit Recovery	3,000,600	-	3,000,600
Transfers			
Transfers In	79,000	-	79,000
Transfers Out	<u>(456,506)</u>	<u>-</u>	<u>(456,506)</u>
Total Transfers	<u>(377,506)</u>	<u>-</u>	<u>(377,506)</u>
Change in Net Assets	2,416,641	(7,493,846)	(5,077,205)
Net Assets at Beginning of Year	<u>8,558,526</u>	<u>16,320,848</u>	<u>24,879,374</u>
Net Assets at End of Year	<u>\$ 10,975,167</u>	<u>\$ 8,827,002</u>	<u>\$ 19,802,169</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2010

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 35,969	\$ 210	\$ 36,179
Cash Received from Lawsuit Recovery	3,000,600	-	3,000,600
Cash Payments for Goods and Services	(181,753)	(1,273,178)	(1,454,931)
Cash Payments to Employees	(153,214)	-	(153,214)
Net Cash Provided by (Used in) Operating Activities	2,701,602	(1,272,968)	1,428,634
Cash Flows from Noncapital Financing Activities			
Transfers In	79,000	-	79,000
Transfers Out	(456,506)	-	(456,506)
Net Cash (Used in) Noncapital Financing Activities	(377,506)	-	(377,506)
Cash Flows from Capital and Related Financing Activities			
Purchase of Building to be Used by Governmental Activities	-	(6,328,300)	(6,328,300)
Net Cash (Used in) Capital and Related Financing Activities	-	(6,328,300)	(6,328,300)
Cash Flows from Investing Activities			
Income Received on Investments	96,656	70,788	167,444
Net Cash Provided by Investing Activities	96,656	70,788	167,444
Net Increase (Decrease) in Cash	2,420,752	(7,530,480)	(5,109,728)
Cash and Cash Equivalents, Beginning of Year	8,571,306	13,468,325	22,039,631
Cash and Cash Equivalents, End of Year	\$ 10,992,058	\$ 5,937,845	\$ 16,929,903

See Accompanying Notes To Basic Financial Statements.

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Reconciliation of Operating Income (Loss) to Net Cash Provided by (Used in) Operating Activities:			
Operating Income (Loss)	(\$ 301,063)	(\$ 1,222,240)	(\$ 1,523,303)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Cash Received from Lawsuit Recovery	3,000,600	-	3,000,600
Decrease (Increase) in Accounts Receivable	200	210	410
Increase (Decrease) in Accounts Payable	2,044	(50,938)	(48,894)
Increase (Decrease) in Accrued Payroll	(179)	-	(179)
Total Adjustments	<u>3,002,665</u>	<u>(50,728)</u>	<u>2,951,937</u>
Net Cash Provided by (Used in) Operating Activities	<u>\$ 2,701,602</u>	<u>(\$ 1,272,968)</u>	<u>\$ 1,428,634</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 \$4,347 and \$5,613, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
November 30, 2010

	<u>Agency Funds</u>
Assets	
Cash and Investments	\$ 28,526,055
Interest Receivable	9,321
Accounts Receivable	<u>58,162</u>
 Total Assets	 <u>\$ 28,593,538</u>
 Liabilities	
Accounts Payable	<u>\$ 28,593,538</u>
 Total Liabilities	 <u>\$ 28,593,538</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

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 a population of 515,269 per the 2010 United States census. 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.

Discretely Presented Component Unit

The financial statements of the Forest Preserve District of Kane County (the "District") for the fiscal year ended June 30, 2010, are discretely presented in the County's basic financial statements. The District had been reported as a blended component unit of the County since GASB Statement No. 14 was adopted by the County for its fiscal year ended November 30, 1994. The County adopted the provisions of GASB Statement No. 61 of the Governmental Accounting Standards Board, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in 2010, resulting in a change in presentation of the District from a blended component unit to a discretely presented component unit.

The District is an Illinois local government, a separate legal entity, with its own management, levy and budget authority and its own authority to issue debt. 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, thereby meeting the *imposition of will* criteria mentioned above, however, a financial benefit or burden relationship does not exist between the entities. 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

The County has included disclosures related to the balances of the District in certain notes in these Notes to Basic Financial Statements.

Basis of Presentation

The County's basic financial statements consist of county-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information. The county-wide focus is more on the sustainability of the County as an entity and the change in aggregate financial position resulting from activities of the fiscal period.

County-wide Financial Statements

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

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

Eliminations have been made in the statement of net assets to remove the "grossing-up" effect on assets and liabilities within the governmental activities column for amounts reported in the individual funds as interfund receivables and payables. Similarly, transfers between funds have been eliminated in the statement of activities except for interfund services provided and used. Amounts reported in the fund financial statements as receivable from or payable to fiduciary funds, if any, have been reclassified in the statement of net assets as accounts receivable or payable to external parties.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

Fund Financial Statements

The financial transactions of the County are recorded in individual funds. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses, as appropriate. Separate statements for each fund category - governmental, proprietary, and fiduciary - are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and presented as nonmajor funds.

Measurement Focus and Basis of Accounting:

County-wide Financial Statements

The county-wide financial statements and the 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

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, other postemployment benefits, net pension obligation, and claims and judgments, are recorded only when payment is due.

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

Proprietary Funds

Proprietary funds separate all activity into two categories: operating and non-operating revenues and expenses. Operating revenues and expenses result from providing services and producing and delivering goods, generally, as a result from exchange transactions associated with the principal activity of the fund. Non-operating revenues, such as subsidies and investment earnings, and non-operating expenses entail all other activity not included in operating revenues and expenses.

Cash and cash equivalents as presented in the Statement of Cash Flows for the County's Enterprise Funds consists of demand deposit accounts, 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.

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.

Transportation Capital Fund - This capital projects fund accounts for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue to be used for road and bridge construction projects.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

Proprietary Funds

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

The County reports the following major proprietary funds, 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.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

- 2) The budget is available for public inspection for at least 15 days prior to passage by the County Board.
- 3) During October or early November, the budget is legally enacted through passage of an appropriation ordinance.
- 4) Transfers of budgeted amounts between departments or among funds, or any budget increases by means of an emergency or supplemental appropriation, require approval of the County Board members. The legal level of budgetary control on which expenditures may not exceed appropriations is at the total department level for the General Fund and the total fund level for the other funds.

Budgets were adopted for all governmental funds except the following: DUI Fund, Justice Assistance Grant Fund, Specialized Probation Fund, Probation Victim Services Fund, Coroner Administration Fund, Youth Services Fund, Kane County Department of Employment and Education Fund, Kane Law Enforcement Fund, Tax Sale Purchase Fund, Marriage Fees Fund, Bowes Creek Special Service Area 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 2010 budget was passed by resolution on November 10, 2009. Several budget amendments were approved by the County Board throughout the fiscal year.

Cash and Investments

Cash

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

Investments

The County's investments 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

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.

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, 2010 for employees of the Sheriff, and accumulated up to 6 days for employees of the Transportation Department.

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

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

The total amount also includes a liability for unused vacation at fiscal year-end, for all County employees other than those employed by the Sheriff. Unused vacation hours at November 30 of each year for employees of the Sheriff are paid in connection with the final payroll period of each fiscal year.

The liability recorded in the county-wide financial statements also includes amounts related to the unused compensatory time for departments and offices with non-exempt employees, other than the Sheriff and the Department of Transportation.

The limits for maximum compensatory time range from 40 to 60 days for employees of the Sheriff, after which, any additional compensatory time is paid in connection with the payroll period in which it is earned. The Department of Transportation includes payments for compensatory time in each payroll period and therefore does not include any accrued compensatory time. There is no maximum limit on unused compensatory time for the County's non-exempt employees, who are paid at time-and-half of their regular rate of pay.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

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.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

1. Summary of Significant Accounting Policies

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 and Vehicles	5-10 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, 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, 2010

2. Cash and Investments

Both the County and the District (Component Unit) 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, 2010

2. Cash and Investments

County Cash and Investments

County Deposits

The carrying amount of the County's deposits was \$242,910,511 at November 30, 2010, and the bank balances were \$248,208,614.

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, \$1,797,072 of the County's bank balances was uninsured and uncollateralized, that entire amount related 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, 2010, the County's investments, maturities, fair values, and credit ratings as described by Standard & Poor's rating agency were as follows:

Investment Description	Total Fair Value	Investment Maturities		% of Total Investments	Credit Rating
		Less than One Year	One to Five Years		
Federal Home Loan Bank	\$ 12,965,951	\$ -	\$ 12,965,951	58.86%	AAA
Federal Home Loan Mortgage Corporation	3,981,237	-	3,981,237	18.07%	AAA
Federal National Mortgage Association	5,033,213	-	5,033,213	22.85%	AAA
Illinois Funds	47,495	47,495	-	0.22%	AAAm
Total Investments	\$ 22,027,896	\$ 47,495	\$ 21,980,401		

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

2. Cash and Investments

Other County Cash

The County also had \$31,085 of cash on hand at November 30, 2010.

Reconciliation of Notes to Basic Financial Statements:

Cash - Book Value of County Deposits - Per Note Above	\$ 242,910,511
Investments - County - Per Note Above	22,027,896
Cash on Hand - County - Per Note Above	<u>31,085</u>
Total	<u>\$ 264,969,492</u>
Cash and Investments Per Statement of Net Assets	\$ 235,698,036
Cash Held by Paying Agent Per Statement of Net Assets	745,401
Cash and Investments Per Statement of Fiduciary Assets and Liabilities	<u>28,526,055</u>
Total	<u>\$ 264,969,492</u>

Component Unit 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, 2010, 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, 2010, was \$6,552,361 and the bank balance was \$6,715,934, all of which was fully insured or collateralized.

District Investments

At year end, the District had \$30,578,025 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, 2010, 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

3. Property Taxes

County 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 2009 tax levy was intended to finance the fiscal year 2010 budget. Therefore, the 2009 property tax levy was recorded as revenue in fiscal year 2010 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, 2009
Levy Date (Prior to)	December 31, 2009
First Installment (One-Half of the Total Bill) Due	June 1, 2010
Second Installment (Balance of the Total Bill) Due	September 1, 2010
Tax Sale of Delinquent Accounts Were Held	October 25 and 26, 2010

Under the Property Tax Extension Limitation Law (Tax Cap) legislation in Illinois, the growth in total property tax extension or Kane County is 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 are exempted from the limitations contained in this Act at this time.

Component Unit Property Taxes

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 2009 tax levy was based on the appropriations ordinance for the year ended June 30, 2010, and thus has been recorded as revenue. Collections on the 2009 levy received prior to June 30, 2010 have been deferred until the subsequent year. The District has recorded deferred property taxes in the amount of \$30,909,239 and property taxes receivable of \$17,921,995.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

4. Capital Assets

County Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2009 through November 30, 2010 follows:

	Balance at Dec. 1, 2009	Additions	Deletions	Balance at Nov. 30, 2010
County Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 77,226,178	\$ 2,205,625	\$ -	\$ 79,431,803
Construction In Progress	63,189,268	36,098,094	7,458,656	91,828,706
Total Capital Assets not being Depreciated, Net	140,415,446	38,303,719	7,458,656	171,260,509
Capital Assets Being Depreciated:				
Infrastructure	249,352,713	10,243,147	-	259,595,860
Building and Improvements	133,958,176	7,360,639	-	141,318,815
Fixtures and Equipment	28,559,535	1,296,656	941,166	28,915,025
Subtotal	411,870,424	18,900,442	941,166	429,829,700
Accumulated Depreciation				
Infrastructure	79,823,874	5,803,172	-	85,627,046
Building and Improvements	30,375,356	2,881,825	-	33,257,181
Fixtures and Equipment	20,194,737	2,286,961	941,166	21,540,532
Subtotal	130,393,967	10,971,958	941,166	140,424,759
Total Capital Assets Being Depreciated, Net	281,476,457	7,928,484	-	289,404,941
County Governmental Activities Capital Assets, Net	\$ 421,891,903	\$ 46,232,203	\$ 7,458,656	\$ 460,665,450
County Business-Type Activities:				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital Assets Being Depreciated:				
Vehicles	20,962	-	-	20,962
Accumulated Depreciation				
Vehicles	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, 2010

4. Capital Assets

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

General Government	\$ 720,035
Public Service and Records	419,386
Judicial	713,172
Public Safety	2,524,945
Highways and Streets	6,515,768
Health and Welfare	73,363
Development, Housing, and Economic Development	<u>5,289</u>
 Total Depreciation Expense	 <u>\$ 10,971,958</u>

Component Unit Capital Assets

The District reports its capital assets in two separate activities, governmental and business-type. A summary of the changes in the District's capital assets for the period July 1, 2009 through June 30, 2010 is as follows:

<i>District Governmental Activities:</i>	<u>Balance at July 1, 2009</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2010</u>
Capital assets not being depreciated:				
Land	\$ 342,530,342	\$ 8,998,572	\$ 974,966	\$ 350,553,948
Total Capital assets not being depreciated:	<u>342,530,342</u>	<u>8,998,572</u>	<u>974,966</u>	<u>350,553,948</u>
Capital Assets Being Depreciated:				
Infrastructure	21,210,407	3,863,929	-	25,074,336
Building and Improvements	11,341,945	159,315	-	11,501,260
Machinery and Equipment	3,147,205	316,927	241,226	3,222,906
Subtotal	<u>35,699,557</u>	<u>4,340,171</u>	<u>241,226</u>	<u>39,798,502</u>
Less Accumulated Depreciation				
Infrastructure	7,827,518	687,385	-	8,514,903
Building and Improvements	1,479,247	368,421	-	1,847,668
Machinery and Equipment	1,473,732	297,253	163,992	1,606,993
Subtotal	<u>10,780,497</u>	<u>1,353,059</u>	<u>163,992</u>	<u>11,969,564</u>
Total Capital Assets Being Depreciated, Net	<u>24,919,060</u>	<u>2,987,112</u>	<u>77,234</u>	<u>27,828,938</u>
District Governmental Activities Capital Assets, Net	<u>\$ 367,449,402</u>	<u>\$ 11,985,684</u>	<u>\$ 1,052,200</u>	<u>\$ 378,382,886</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

4. Capital Assets

	Balance at July 1, 2009	Additions	Deletions	Balance at June 30, 2010
<i>District Business-Type Activities:</i>				
Capital assets not being depreciated:				
Land	\$ 3,118,267	\$ -	\$ -	\$ 3,118,267
Total Capital assets not being depreciated:	3,118,267	-	-	3,118,267
Capital Assets Being Depreciated:				
Building and Improvements	19,010,742	920	-	19,011,662
Land Improvements	2,141,027	-	-	2,141,027
Machinery and Equipment	213,198	-	-	213,198
Subtotal	21,364,967	920	-	21,365,887
Less Accumulated Depreciation				
Building and Improvements	3,464,870	676,136	-	4,141,006
Land Improvements	1,281,976	88,886	-	1,370,862
Machinery and Equipment	206,318	2,448	-	208,766
Subtotal	4,953,164	767,470	-	5,720,634
Total Capital Assets Being Depreciated, Net	16,411,803	(766,550)	-	15,645,253
District Business-Type Activities Capital Assets, Net	\$ 19,530,070	(\$ 766,550)	\$ -	\$ 18,763,520
 <i>Total District Capital Assets</i>				
Total District Capital assets not being depreciated:	\$ 345,648,609	\$ 8,998,572	\$ 974,966	\$ 353,672,215
Total District Capital Assets Being Depreciated, Net	41,330,863	2,220,562	77,234	43,474,191
Total District Capital assets	\$ 386,979,472	\$ 11,219,134	\$ 1,052,200	\$ 397,146,406

Depreciation expense of \$2,120,529 for the District was recorded in the Statement of Activities.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

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	\$ 3,438,317
RTA Sales Tax	3,495,101
Income Tax	1,758,135
Estate Tax	1,167
Personal Property Replacement Tax	297,284
Probation Salaries	2,089,008
Motor Fuel Tax	1,144,394
Motor Fuel Tax Local Option	2,121,751
Grants and Reimbursements	<u>6,900,596</u>
Total Intergovernmental Receivable	<u>\$ 21,245,753</u>
Other Receivables	
IMRF Payments	\$ 167,922
Due From Outside Agencies	<u>1,611,542</u>
Total Other Receivables	<u>\$ 1,779,464</u>
Accounts Payable	
Accounts Payable	\$ 11,897,633
Contract Retainage Payable	<u>157,508</u>
Total Accounts Payable	<u>\$ 12,055,141</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, 2010

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 contribution rate for calendar year 2009 was 8.10, 17.73 and 9.07 percent of annual covered payroll, for the County, SLEP, and District, 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 fiscal year ending November 30, 2010, the County's annual pension cost was \$4,650,591 for the Regular plan and \$2,987,215 for the SLEP plan. The County funded the plans 87 percent and 95 percent, respectively, resulting in a total net pension obligation of \$778,690. The County's actual contributions matched the required contributions for the period December 1, 2009 through December 31, 2009. Due to increased rate requirements, beginning January 1, 2010, the County began funding contributions at an IMRF-approved phase-in rate of 8.91 percent as opposed to the annual required rate of 10.40 percent for the County's Regular plan. The County funded contributions for SLEP at an IMRF-approved phase-in rate of 19.18 percent as opposed to the annual required rate of 20.30 percent.

The following table shows the components of the County's annual IMRF/SLEP cost for the year, the amount actually contributed to the plan, and changes in the County's net pension obligation:

	County - IMRF	County - SLEP	Total
Annual Required Contribution	\$ 4,650,591	\$ 2,987,215	\$ 7,637,806
Interest on Net Pension Obligation	-	-	-
Adjustment to Annual Required Contribution	-	-	-
Annual Pension Cost	4,650,591	2,987,215	7,637,806
Contributions Made	(4,025,304)	(2,833,812)	(6,859,116)
Increase in Net Pension Obligation	625,287	153,403	778,690
Net Pension Obligation - Beginning of Year	-	-	-
Net Pension Obligation - End of Year	\$ 625,287	\$ 153,403	\$ 778,690

For the fiscal year ended June 30, 2010, the District's annual pension cost of \$299,457 for the regular plan was equal to the District's required and actual contributions.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

6. Pension Plans

Three-Year Trend Information for the Plans

Year Ended	County - 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
11/30/10	\$ 4,650,591	87%	\$ 625,287	\$ 2,987,215	95%	\$ 153,403
11/30/09	3,708,847	100%	-	2,650,890	100%	-
11/30/08	3,875,427	100%	-	2,792,798	100%	-

Year Ended	District - IMRF		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/10	\$ 299,457	100%	\$ -
6/30/09	279,605	100%	-
6/30/08	241,000	100%	-

The required contribution for calendar year 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.0 percent a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4 percent to 10.0 percent, per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3.0 percent annually. The actuarial value of the County's Regular, County's SLEP, and District's Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15 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 at the December 31, 2007 valuation was 23 years.

Funded Status and Funding Progress

As of December 31, 2009, the most recent actuarial valuation date: The County's Regular plan was 82.29 percent funded. The actuarial accrued liability for benefits was \$107,323,370 and the actuarial value of assets was \$88,317,281, resulting in an underfunded actuarial accrued liability (UAAL) of \$19,006,089. The covered payroll (annual payroll of active employees covered by the plan) was \$45,584,222 and the ratio of the UAAL to the covered payroll was 41.69 percent. The County's SLEP plan was 60.42 percent funded. The actuarial accrued liability for benefits was \$52,247,299 and the actuarial value of assets was \$31,565,559, resulting in a UAAL of \$20,681,740. The covered payroll was \$14,871,532 and the ratio of the UAAL to the covered payroll was 139.07 percent.

As of December 31, 2009, the District's Regular plan was 79.37 percent funded. The actuarial accrued liability for benefits was \$6,454,943 and the actuarial value of assets was \$5,123,267, resulting in a UAAL of \$1,331,676. The covered payroll was \$3,113,163 and the ratio of the UAAL to the covered payroll was 42.78 percent.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

6. Pension Plans

In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect 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. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis. The schedules of funding progress for the County's Regular and County's SLEP plans are presented as RSI following the notes to the financial statements. The schedules 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 (Component Unit) 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, 53 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, 2010

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 2010 premium rate for healthcare/dental insurance. For fiscal year 2010, the County contributed \$333,650 to the RHP and retiree contributions were \$400,302. For fiscal year 2010, the District contributed \$10,656 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	\$ 2,026,362	\$ 218,584
Interest on Net OPEB Obligation	294,404	7,720
Adjustment to Annual Required Contribution	(425,723)	(11,161)
Annual OPEB Cost	1,895,043	215,143
Contributions Made	(333,650)	(10,656)
Increase in Net OPEB Obligation	1,561,393	204,487
Net OPEB Obligation - Beginning of Year	7,360,100	193,000
Net OPEB Obligation - End of Year	\$ 8,921,493	\$ 397,487

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 years 2008, 2009, and 2010 were as follows:

	Year Ending	Annual OPEB Cost (APC)	Percentage of APC Contributed	Net OPEB Obligation
RHP Plan	11/30/2010	\$ 1,895,043	17.6%	\$ 8,921,493
	11/30/2009	3,925,600	6.5%	7,360,100
	11/30/2008	3,919,000	5.9%	3,689,000
FPDRHP Plan	6/30/2010	\$ 215,143	5.0%	\$ 397,487
	6/30/2009	203,000	4.9%	193,000

The net OPEB obligations of \$8,921,493 and \$397,487, for the County and District (Component Unit), respectively, 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

7. Postemployment Benefits Other Than Pensions

Funded Status and Funding Progress

The funded status of the plans was as follows:

	County	District
Actuarial accrued liability (AAL)	\$ 14,752,224	\$ 1,893,927
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	14,752,224	1,893,927
Funded ratio (actuarial value of plan assets/AAL)	-	-
Covered payroll (active plan members)	62,127,000	3,605,932
UAAL as a percentage of covered payroll	23.7%	52.5%

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 schedule of funding progress for the County, presented as required supplementary information following the notes to the financial statements, presents 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.

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, 2010
Actuarial cost method:	Projected Unit Credit Method
Amortization method:	Level Dollar Amount, Open
Remaining amortization period:	28 years
Actuarial assumptions:	Discount Rate 4.0%
	Healthcare Trend Rate 10.0% trending to 5.0%
	Dental Trend Rate 5.0% trending to 3.0%

District FPDRHP

Actuarial valuation date:	June 30, 2010
Actuarial cost method:	Unprojected Unit Credit Method
Amortization method:	Level Percentage of Payroll, Open
Remaining amortization period:	29 years
Actuarial assumptions:	Investment Rate 4.0%
	Healthcare Trend Rate 10.0% trending to 5.0%
	Dental Trend Rate 5.0% trending to 3.0%

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

Long-Term Debt of County's Governmental Activities

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

Governmental Activities	Balance December 1, 2009	Additions	Retirements	Balance November 30, 2010	Principal Due Within One Year
General Obligation Bonds and Debt Certificates Payable					
Series 2001 - MFT Alt. Revenue Bonds	\$ 3,845,000	\$ -	\$ 1,875,000	\$ 1,970,000	\$ 1,970,000
Series 2002 - G.O. Refunding Bonds	5,010,000	-	635,000	4,375,000	660,000
Series 2004 - G.O. Refunding Bonds	26,755,000	-	30,000	26,725,000	30,000
Series 2005 - Debt Certificates	8,420,000	-	525,000	7,895,000	525,000
Series 2006 - Debt Certificates	23,795,000	-	410,000	23,385,000	515,000
Series 2007 - G.O. Bonds	7,010,000	-	2,250,000	4,760,000	2,335,000
Series 2009A - G.O. Bonds	23,600,000	-	-	23,600,000	7,715,000
Series 2009B - G.O. Bonds	16,400,000	-	-	16,400,000	-
Subtotal G. O. Bonds/Debt Certificates Payable	114,835,000	-	5,725,000	109,110,000	13,750,000
Unamortized Premium on Debt	2,877,531	-	256,354	2,621,177	-
Deferred Amount on Refunding	(2,373,884)	-	(259,214)	(2,114,670)	-
Total G. O. Bonds and Debt Certificates Payable	115,338,647	-	5,722,140	109,616,507	13,750,000
Accrued Claims and Judgments	3,013,387	389,146	1,391,875	2,010,658	1,510,658
Other Postemployment Benefits	7,360,100	1,895,043	333,650	8,921,493	-
Net Pension Obligation	-	778,690	-	778,690	-
Compensated Absences	4,292,705	2,935,505	3,219,529	4,008,681	3,269,596
Totals	<u>\$ 130,004,839</u>	<u>\$ 5,998,384</u>	<u>\$ 10,667,194</u>	<u>\$ 125,336,029</u>	<u>\$ 18,530,254</u>

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

The annual principal and interest requirements on the County's bonds payable to maturity as of November 30, 2010, 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
2011	\$ 1,970,000	\$ 54,175	\$ 2,024,175
Total	<u>\$ 1,970,000</u>	<u>\$ 54,175</u>	<u>\$ 2,024,175</u>

County's General Obligation Series 2002

On August 14, 2002, the County issued \$7,000,000 in General Obligation Refunding Bonds Series 2002 to advance refund \$6,665,000 of outstanding JJF Series 1995 bonds.

The interest on the Refunding Bonds is due semiannually on December 1 and June 1 of each year, commencing December 1, 2002. The principal payments are due annually on December 1 of each year, commencing December 1, 2002, and ending on December 1, 2015. Principal and interest payments are made from the Juvenile Bonds Pledge Revenue Fund.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2010 are as follows:

General Obligation Refunding Bonds Series 2002

Year Ending November 30,	Principal	Interest	Total
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	770,000	49,000	819,000
2016	<u>805,000</u>	<u>16,704</u>	<u>821,704</u>
Total	<u>\$ 4,375,000</u>	<u>\$ 545,820</u>	<u>\$ 4,920,820</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, 2010, \$26,690,000 of the refunded MFT Series 2001 bonds was outstanding.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

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.

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2010 for each of the next five years and in five-year increments thereafter are as follows:

General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	2,445,000	988,181	3,433,181
2016-2020	14,280,000	2,821,875	17,101,875
2021	3,320,000	87,150	3,407,150
Total	\$ 26,725,000	\$ 8,949,051	\$ 35,674,051

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, 2010 for each of the next five years and in five-year increments thereafter are as follows:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
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	525,000	214,546	739,546
2016-2020	2,625,000	779,714	3,404,714
2021-2025	<u>2,645,000</u>	<u>267,023</u>	<u>2,912,023</u>
Total	<u>\$ 7,895,000</u>	<u>\$ 2,309,778</u>	<u>\$ 10,204,778</u>

County's Debt Certificates - Series 2006

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

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

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2010 for each of the next five years and in five-year increments thereafter are as follows:

Debt Certificates - Series 2006

Year Ending November 30,	Principal	Interest	Total
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	1,005,000	891,224	1,896,224
2016-2020	7,360,000	3,635,449	10,995,449
2021-2025	<u>12,260,000</u>	<u>1,480,952</u>	<u>13,740,952</u>
Total	<u>\$ 23,385,000</u>	<u>\$ 9,915,186</u>	<u>\$ 33,300,186</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

County's General Obligation Bonds - Series 2007

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

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

The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2010 are as follows:

General Obligation Bonds - Series 2007

Year Ending November 30,	Principal	Interest	Total
2011	\$ 2,335,000	\$ 134,719	\$ 2,469,719
2012	2,425,000	45,469	2,470,469
Total	\$ 4,760,000	\$ 180,188	\$ 4,940,188

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, 2010 are as follows:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

General Obligation Bonds - Series 2009

Year Ending November 30,	Series 2009A		Series 2009B		Total
	Prinicipal	Interest	Prinicipal	Interest	
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	-	-	8,280,000	124,200	8,404,200
Total	\$ 23,600,000	\$ 621,636	\$ 16,400,000	\$ 1,885,140	\$ 42,506,776

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, 2010, is \$2,010,658. The Liability Insurance Fund (an account of the General Fund) is responsible for the retirement of the County's claims and judgments.

County's Other Postemployment Benefits

The County's long-term liability relating to other postemployment benefits (OPEB) at November 30, 2010, is \$8,921,493. The General Fund is responsible for the retirement of the County's OPEB liabilities. See note 7 for more information related to OPEB.

County's 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, 2010, of \$4,008,681 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

Component Unit Long-Term Debt

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

	Balance July 1, 2009	Additions	Retirements	Balance June 30, 2010	Principal Due Within One Year
General Obligation Bonds Payable					
Series 1999 - G.O. Bonds	\$ 5,320,000	\$ -	\$ 5,320,000	\$ -	\$ -
Series 2003 - G.O. Limited Tax Bonds	29,185,000	-	2,325,000	26,860,000	2,385,000
Series 2004 - G.O. Refunding Bonds	45,440,000	-	-	45,440,000	5,550,000
Series 2005 - G.O. Bonds	66,360,000	-	4,605,000	61,755,000	5,275,000
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	10,846,155	510,670	-	11,356,825	-
Series 2007 - G.O. Bonds	85,000,000	-	800,000	84,200,000	1,200,000
Series 2008 - Taxable G.O. Bonds	8,000,000	-	270,000	7,730,000	280,000
Subtotal G. O. Bonds Payable	250,151,155	510,670	13,320,000	237,341,825	14,690,000
Unamortized Premium/ Discount on Bonds	10,391,684	-	1,039,214	9,352,470	-
Deferred Amount on Refunding	(2,180,254)	-	(311,465)	(1,868,789)	-
Total G.O. Bonds Payable	258,362,585	510,670	14,047,749	244,825,506	14,690,000
Other Postemployment Benefits	193,000	204,487	-	397,487	-
Compensated Absences	202,586	206,090	202,586	206,090	30,914
Totals	<u>\$ 258,758,171</u>	<u>\$ 921,247</u>	<u>\$ 14,250,335</u>	<u>\$ 245,429,083</u>	<u>\$ 14,720,914</u>

* - Additions for the District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$510,670 of current year accretion of interest.

District's Bonds Payable

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

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

2008 Taxable General Obligation Bonds 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 each of the next five years and in five-year increments thereafter for the remaining District bond issues are as follows:

Forest Preserve District General Obligation Limited Tax Bonds, Series 2003

Year Ending June 30,	Principal	Interest	Total
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	2,685,000	621,700	3,306,700
2016-2020	<u>14,200,000</u>	<u>1,392,800</u>	<u>15,592,800</u>
Total	<u>\$ 26,860,000</u>	<u>\$ 5,337,021</u>	<u>\$ 32,197,021</u>

Forest Preserve District General Obligation Refunding Bonds, Series 2004

Year Ending June 30,	Principal	Interest	Total
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	6,810,000	901,750	7,711,750
2016-2017	<u>14,630,000</u>	<u>740,250</u>	<u>15,370,250</u>
Total	<u>\$ 45,440,000</u>	<u>\$ 8,406,250</u>	<u>\$ 53,846,250</u>

Forest Preserve District General Obligation Bonds, Series 2005

Year Ending June 30,	Principal	Interest	Total
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	8,060,000	1,624,750	9,684,750
2016-2018	<u>28,465,000</u>	<u>2,205,625</u>	<u>30,670,625</u>
Total	<u>\$ 61,755,000</u>	<u>\$ 13,834,125</u>	<u>\$ 75,589,125</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

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

Year Ending June 30,	Principal	Interest Accretion
2011	\$ -	\$ 534,723
2012	-	559,909
2013	-	586,282
2014	-	613,898
2015	-	642,815
2016-2020	935,000	3,676,769
2021-2025	16,825,000	2,347,493
2026	<u>2,620,000</u>	<u>61,286</u>
Total	<u>\$ 20,380,000</u>	<u>\$ 9,023,175</u>

Accreted value at June 30, 2010 \$ 11,356,825

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
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	2,950,000	3,767,312	6,717,312
2016-2020	20,825,000	16,018,125	36,843,125
2021-2025	34,750,000	9,200,000	43,950,000
2026-2027	<u>18,075,000</u>	<u>899,375</u>	<u>18,974,375</u>
Total	<u>\$ 84,200,000</u>	<u>\$ 46,159,812</u>	<u>\$ 130,359,812</u>

Forest Preserve District Taxable General Obligation Bonds, Series 2008

Year Ending June 30,	Principal	Interest	Total
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	330,000	343,184	673,184
2016-2020	1,905,000	1,465,032	3,370,032
2021-2025	2,465,000	908,185	3,373,185
2026-2028	<u>1,845,000</u>	<u>168,832</u>	<u>2,013,832</u>
Total	<u>\$ 7,730,000</u>	<u>\$ 4,396,906</u>	<u>\$ 12,126,906</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

8. Long-Term Debt

District's Other Postemployment Benefits

The District's long-term liability relating to other postemployment benefits (OPEB) at June 30, 2010, is \$397,487. 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.

District's Compensated Absences:

The District recorded \$206,090 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2010.

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.

Prior to November 30, 2010, the County Board approved the issuance of "not to exceed" \$10,250,000 principal amount Recovery Zone Facility Bonds (On-Cor Frozen Foods, LLC Project) Series 2010 Bonds. The repayment of those bonds after issuance will be the responsibility of On-Cor Frozen Foods, LLC.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

10. Risk Management

County 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 \$2,010,658 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, 2010 and 2009 is as follows:

	<u>2010</u>	<u>2009</u>
Claims Payable, Beginning of Year	\$ 3,013,387	\$ 3,110,685
Claims Incurred	389,146	1,625,700
Claims Paid/Dismissed	(1,391,875)	(1,722,998)
Claims Payable, End of Year	<u>\$ 2,010,658</u>	<u>\$ 3,013,387</u>

Component Unit Risk Management

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, 2010.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

10. Risk Management

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 \$3,735,927. 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, 2010:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2011, these agreements total \$1,375,365.

Construction - The County has ongoing contracts for road construction projects. Current remaining commitments for these contracts total approximately \$24.4 million, which is expected to be expended over the next three years. The County has started construction on a traffic court/multi-purpose facility. Commitments for contracts total approximately \$5.4 million, which is expected to be expended during fiscal year 2011.

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, 2010, the County had recorded a receivable in excess of \$2.9 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 \$6,408,119 in fiscal year 2010 and expects to receive \$6,491,500 in fiscal year 2011.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

13. Individual Fund Disclosures

Fund Deficits

As of November 30, 2010, the following funds had deficit fund balances; Animal Control Fund - \$640,651, Home Program Fund - \$37,726, Homeless Management Information Systems Fund - \$298, Recovery Act Programs Fund - \$37,360, Neighborhood Stabilization Program Fund - \$1,018, and Kane County Department of Employment and Education Fund - \$17,461. 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 2010, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

Fund/Department	Expenditures	
	Budgeted	Actual
General Fund		
General Account		
Judicial Center	\$ 836,627	\$ 880,935
Board of Review	128,716	135,055
Alternate Language Coordination	60,289	61,104
Circuit Clerk - Administration	4,067,351	4,094,304
Circuit Clerk - Intake	6,036	6,322
Court Services Administration	369,446	370,874
Adult Court Services	2,075,973	2,082,064
Electronic Monitoring	399,344	399,380
Juvenile Court Services	1,495,093	1,500,989
Juvenile Justice Center	3,183,125	3,192,111
Diagnostic Center	496,198	496,805
Special Revenue Funds		
Title IV-D Fund	788,129	789,651
SAO Domestic Violence Fund	450,965	453,477
Environmental Prosecution Fund	227,022	233,468
Auto Theft Task Force Fund	88,974	89,817
Weed and Seed Fund	142,000	146,810
Child Advocacy Center Fund	928,094	928,201
Law Library Fund	380,721	398,746

Restricted Net Assets

The Enterprise Surcharge Fund has restricted net assets of \$10,975,167. 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. The County's governmental restricted net assets include \$15,553,401 restricted for debt service principal and interest payments, \$27,443,972 restricted for future capital projects, and \$3,041,696 restricted as nonexpendable permanent fund principal. The District's restricted net assets include \$2,113,169 restricted for debt service, \$14,798,847 restricted for future capital projects, \$1,195,428 restricted by the District's Fox River Trust agreement, and \$609,668 restricted for other purposes.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

13. Individual Fund Disclosures

Interfund Assets/Liabilities

As of November 30, 2010, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds:		
General Fund	\$ 418,705	\$ -
Nonmajor Governmental Funds	839,456	1,258,161
Total Interfund Balances	\$ 1,258,161	\$ 1,258,161

Interfund balances were as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$418,705 and the Capital Project Fund, a nonmajor governmental fund, \$654,206 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next six years through the use of registration and tag fees.
- The Kane Kares Fund, Community Development Block Grant Fund, Home Program Fund, Homeless Management Information Systems Fund and Recovery Act Programs Fund (all nonmajor governmental funds), owed the Working Cash Fund, a nonmajor governmental fund, \$44,259, \$40, \$34,160, \$298, and \$106,493, respectively, to cover temporary cash positions at year end. These interfund balances are expected to be repaid early in fiscal year 2011.

Transfers

The following transfers were made during the fiscal year:

	Transfer from Other Funds	Transfer to Other Funds
Major Governmental Funds:		
General Fund	\$ 1,722,393	\$ 1,740,669
Nonmajor Governmental Funds	18,105,547	17,709,765
Major Enterprise Fund:		
Enterprise Surcharge Fund	79,000	456,506
Total Transfers	\$ 19,906,940	\$ 19,906,940

Transfers represent routine budgeted items to meet the operating purposes of another fund. Notable transfers include: the Riverboat Fund, a nonmajor governmental fund transferred \$4,792,442 to various other governmental funds to provide resources for the operations of those funds; the Transportation Sales Tax Fund, a nonmajor governmental fund, transferred \$8,326,818 of sales tax collections to another nonmajor governmental fund, the Transit Sales Tax Debt Service Fund, to provide resources for debt service purposes; the Motor Fuel Tax Fund, a nonmajor governmental fund, transferred \$3,494,000 of motor fuel tax collections to the Motor Fuel Tax Debt Service Fund, a nonmajor governmental fund, to provide resources for debt service purposes.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2010

14. Special Item

During fiscal year ended November 30, 2010, the County reached a settlement with defendants in litigation involving the original roof installed on the Kane County Judicial Center in 1992, resulting in a current year recovery of \$3,000,600. The recovery amount, which will help the County offset the remediation costs incurred in prior years, was recorded as a special item in the Enterprise Surcharge Fund. The original lead-coated roof on the Judicial Center allegedly contaminated a pond and land adjacent to the Judicial Center. Since discovering the environmental contamination, the County replaced the roof on the Judicial Center, removed all lead contamination and received a letter from the Illinois Environmental Protection Agency certifying that no further remediation is needed.

15. Inter-Entity Transactions

The County's expenses for the year ended November 30, 2010 include a total of \$1,976,032 paid to the District (Component Unit). Significant amounts are as follows, \$1,000,000 towards the purchase of the Ice Arena and \$974,966 paid to purchase land from the District for the construction of Longmeadow Bridge. The County received \$747,268 from the District during the year for reimbursement of employee insurance costs. The County received \$116,196 from the District during the year for reimbursement of joint governmental costs, such as postage, incurred by the County.

16. Restatement of Net Assets and Fund Balances

As previously mentioned, the County adopted the provisions of Statement No. 61 of the Governmental Accounting Standards Board, *The Financial Reporting Entity: Omnibus an Amendment of GASB Statements No. 14 and No. 34*, in 2010, resulting in a change in presentation of the District from a blended component unit to a discretely presented component unit. This change in reporting has resulted in a reduction in the beginning of the year net assets and fund balances of the County as follows:

	Net Assets/ Fund Balance as reported November 30, 2009	Net Assets/ Fund Balance as reported December 1, 2009	Restatement
Governmental Activities	\$ 655,622,035	\$ 509,489,927	(\$ 146,132,108)
Total Governmental Funds	237,312,598	222,066,490	(15,246,108)
Business-type Activities	38,798,503	24,879,374	(13,919,129)
Total Proprietary Funds	38,798,503	24,879,374	(13,919,129)

17. Subsequent Event

In December 2010, subsequent to the County's year end, the County issued \$7,670,000 of recovery zone economic development bonds "Taxable General Obligation Alternate Bonds (Riverboat Revenue Alternate Revenue Source), Series 2010" for the purpose paying all or a portion of the costs of acquiring, constructing, improving and equipping various water and/or sewer public works projects to be undertaken jointly by the County and other units of local government located within the County pursuant to intergovernmental agreements between the County and such units, and the costs of certain other capital projects of the County, and related costs and expenses; providing for the pledge of revenues received by the County pursuant to an agreement between the County and the Elgin Riverboat Resort.

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KANE COUNTY, ILLINOIS

November 30, 2010

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Illinois Municipal Retirement Fund November 30, 2010

County Employees Other Than Sheriff's Law Enforcement Personnel (SLEP)

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)
12/31/2009	\$ 88,317,281	\$ 107,323,370	\$ 19,006,089	82.29%	\$ 45,584,222	41.69%
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%)

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$85,701,012.

On a market basis, the funded ratio would be 79.85%.

Sheriff's Law Enforcement Personnel (SLEP)

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)
12/31/2009	\$ 31,565,559	\$ 52,247,299	\$ 20,681,740	60.42%	\$ 14,871,532	139.07%
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%

On a market value basis, the actuarial value of assets as of December 31, 2009 is \$30,302,767.

On a market basis, the funded ratio would be 58.00%.

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Other Postemployment Benefits

County - Retiree Healthcare Plan
November 30, 2010

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)
12/31/2010	\$ -	\$ 14,752,224	\$ 14,752,224	0.00%	\$ 62,127,000	23.75%
12/31/2009			--- No valuation performed * ---			
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.

* According to GASB 45, an actuarial valuation should be performed at a minimum frequency of every two years for a plan the size of the County's.

The County funds the benefits on a pay-as-you-go basis, therefore, there are no plan assets at year-end.

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, 2010

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property Tax	\$ 33,349,048	\$ 33,349,048	\$ 33,548,583	\$ 199,535
Other Taxes	17,690,000	17,690,000	18,176,192	486,192
Licenses and Permits	423,400	423,400	651,923	228,523
Grants	183,094	865,770	908,373	42,603
Charges for Services	14,062,841	14,062,841	15,130,658	1,067,817
Fines	3,098,101	3,098,101	4,319,018	1,220,917
Reimbursements	3,544,085	3,651,265	4,457,192	805,927
Interest	191,000	191,000	330,007	139,007
Miscellaneous	69,750	69,750	168,319	98,569
Total Revenues	<u>72,611,319</u>	<u>73,401,175</u>	<u>77,690,265</u>	<u>4,289,090</u>
Expenditures				
General Government				
County Board/Liquor	1,236,923	1,236,923	1,193,746	43,177
Finance Administration	751,495	751,495	635,438	116,057
Information Technologies	3,653,583	3,653,583	3,640,413	13,170
Building Management:				
Government Center	1,351,518	1,351,518	1,278,100	73,418
Judicial Center	836,627	836,627	880,935	(44,308)
Juvenile Justice Center	342,215	342,215	317,201	25,014
St. Charles North	224,514	224,514	188,337	36,177
Aurora Health Department	123,360	123,360	106,035	17,325
Old Courthouse	395,023	395,023	342,209	52,814
Sheriff Facility	1,123,406	1,123,406	1,027,543	95,863
Human Resources	409,800	409,800	353,030	56,770
County Auditor	199,426	207,142	207,142	-
Internal Services	1,317,000	1,317,000	1,249,601	67,399
Communication/Technology	497,068	497,068	283,930	213,138
Operational Support	307,900	400,603	227,760	172,843
Other - Contingency	1,502,427	-	-	-
Insurance Liability	2,250,255	2,250,255	2,077,159	173,096
Total General Government	<u>16,522,540</u>	<u>15,120,532</u>	<u>14,008,579</u>	<u>1,111,953</u>
Public Service and Records				
Treasurer/Collector	558,018	560,067	560,065	2
Supervisor of Assessments	1,078,147	1,078,147	1,039,887	38,260
Board of Review	128,716	128,716	135,055	(6,339)
County Clerk	762,993	765,409	755,423	9,986
Election Expense	1,742,361	1,851,199	1,750,335	100,864
Alternate Language Coordination	60,126	60,289	61,104	(815)
Recorder of Deeds	864,378	864,378	809,394	54,984
Regional Office of Education	295,110	296,781	296,780	1
Aurora Election Expense	648,543	648,543	619,172	29,371
Total Public Service and Records	<u>6,138,392</u>	<u>6,253,529</u>	<u>6,027,215</u>	<u>226,314</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, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Judicial				
Judiciary and Courts	\$ 1,965,224	\$ 2,132,109	\$ 2,132,107	\$ 2
Circuit Clerk - Administration	4,052,297	4,067,351	4,094,304	(26,953)
Circuit Clerk - Intake	6,036	6,036	6,322	(286)
Circuit Clerk - Records	36,761	36,761	31,847	4,914
Circuit Clerk - Family	4,329	4,329	2,792	1,537
Circuit Clerk - Civil	7,027	7,027	5,595	1,432
Circuit Clerk - Criminal	21,747	21,747	19,475	2,272
Circuit Clerk - Process Development	980	980	20	960
Circuit Clerk - Accounting	11,145	11,145	242	10,903
Circuit Clerk - Chief Deputy	466	466	-	466
Circuit Clerk - Human Resources	5,864	5,864	2,393	3,471
Circuit Clerk - Customer Service	1,316	1,316	31	1,285
States Attorney	4,195,978	4,325,803	4,257,581	68,222
Public Defender	2,609,168	2,673,972	2,639,798	34,174
Insurance Liability	875,793	875,793	856,531	19,262
Total Judicial	<u>13,794,131</u>	<u>14,170,699</u>	<u>14,049,038</u>	<u>121,661</u>
Public Safety				
Sheriff	9,758,404	10,543,883	10,513,384	30,499
Adult Corrections	12,638,910	13,784,780	13,767,308	17,472
Corrections, Board and Care	-	541,500	473,587	67,913
Merit Commission	93,350	93,350	81,227	12,123
Kane Comm	1,229,403	1,229,403	1,190,791	38,612
Court Services Administration	368,169	369,446	370,874	(1,428)
Adult Court Services	2,068,619	2,075,973	2,082,064	(6,091)
Treatment Alternative Court	140,459	140,459	114,553	25,906
Electronic Monitoring	398,241	399,344	399,380	(36)
Juvenile Court Services	1,489,215	1,495,093	1,500,989	(5,896)
Juvenile Custody	900,402	900,540	900,539	1
Juvenile Justice Center	3,173,527	3,183,125	3,192,111	(8,986)
Kids Education Program	72,156	72,260	66,262	5,998
Diagnostic Center	495,011	496,198	496,805	(607)
County Coroner	753,031	755,182	751,649	3,533
Emergency Services	181,882	439,422	310,640	128,782
Total Public Safety	<u>33,760,779</u>	<u>36,519,958</u>	<u>36,212,163</u>	<u>307,795</u>
Development, Housing and Economic Development				
County Development	1,334,666	1,334,666	1,151,522	183,144
Administrative Adjudication Program	9,444	9,444	2,800	6,644
Water Resources	450,374	450,374	343,579	106,795
Total Development, Housing and Economic Development	<u>1,794,484</u>	<u>1,794,484</u>	<u>1,497,901</u>	<u>296,583</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, 2010

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt Service - Principal	\$ 935,000	\$ 935,000	\$ 935,000	\$ -
Debt Service - Interest and Fees	1,347,735	1,347,735	1,347,284	451
Total Expenditures	74,293,061	76,141,937	74,077,180	2,064,757
Excess (Deficiency) of Revenue Over Expenditures	(1,681,742)	(2,740,762)	3,613,085	6,353,847
Other Financing Sources (Uses)				
Transfers In	2,285,082	2,914,765	1,722,393	(1,192,372)
Transfers Out	(879,677)	(1,740,670)	(1,740,669)	1
Total Other Financing Sources (Uses)	1,405,405	1,174,095	(18,276)	(1,192,371)
Net Change in Fund Balance	(\$ 276,337)	(\$ 1,566,667)	3,594,809	\$ 5,161,476
Fund Balance, Beginning of Year			44,728,759	
Fund Balance, End of Year			\$ 48,323,568	

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, 2010

OTHER SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

November 30, 2010

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.

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.

Transportation Capital Fund - To account for service reimbursements received for projects funded by the 2001 MFT alternate revenue bond issue to be used for road and bridge construction projects.

KANE COUNTY, ILLINOIS

General Fund Balance Sheet by Account November 30, 2010

	<u>General Account</u>	<u>Insurance Account</u>	<u>Total</u>
Assets			
Cash and Investments	\$ 42,098,975	\$ 3,492,079	\$ 45,591,054
Interest Receivable	39,317	3,362	42,679
Property Tax Receivable	10,394	1,049	11,443
Intergovernmental Receivable	7,583,913	-	7,583,913
Other Receivables	982,359	190	982,549
Due from Other Funds	418,705	-	418,705
Prepaid Items	1,388,645	75,000	1,463,645
Deposits	32,144	-	32,144
	<u>52,554,452</u>	<u>3,571,680</u>	<u>56,126,132</u>
Total Assets	\$ 52,554,452	\$ 3,571,680	\$ 56,126,132
Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 1,708,125	\$ 215,496	\$ 1,923,621
Accrued Payroll	2,250,898	78,767	2,329,665
Deferred Revenue	3,549,278	-	3,549,278
	<u>7,508,301</u>	<u>294,263</u>	<u>7,802,564</u>
Total Liabilities	7,508,301	294,263	7,802,564
Fund Balances			
Reserved for Prepaid Items	1,388,645	75,000	1,463,645
Long-Term Interfund Loans	418,705	-	418,705
Unreserved	43,238,801	3,202,417	46,441,218
	<u>45,046,151</u>	<u>3,277,417</u>	<u>48,323,568</u>
Total Fund Balances	45,046,151	3,277,417	48,323,568
Total Liabilities and Fund Balances	\$ 52,554,452	\$ 3,571,680	\$ 56,126,132

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2010

	General Account	Insurance Account	Total
Revenues			
Property Tax	\$ 30,491,997	\$ 3,056,586	\$ 33,548,583
Other Taxes	18,176,192	-	18,176,192
Licenses and Permits	651,923	-	651,923
Grants	908,373	-	908,373
Charges for Services	15,130,658	-	15,130,658
Fines	4,319,018	-	4,319,018
Reimbursements	4,312,136	145,056	4,457,192
Interest	307,479	22,528	330,007
Miscellaneous	163,382	4,937	168,319
Total Revenues	74,461,158	3,229,107	77,690,265
Expenditures			
Current:			
General Government	11,405,535	2,077,159	13,482,694
Public Service and Records	6,027,215	-	6,027,215
Judicial	13,192,301	856,531	14,048,832
Public Safety	35,872,605	-	35,872,605
Development, Housing and Economic Development	1,496,541	-	1,496,541
Debt Service:			
Principal	935,000	-	935,000
Interest and Fees	1,347,284	-	1,347,284
Capital Outlay	867,009	-	867,009
Total Expenditures	71,143,490	2,933,690	74,077,180
Excess (Deficiency) of Revenues Over Expenditures	3,317,668	295,417	3,613,085
Other Financing Sources (Uses)			
Transfers In	1,722,393	-	1,722,393
Transfers Out	(1,740,669)	-	(1,740,669)
Total Other Financing Sources (Uses)	(18,276)	-	(18,276)
Net Change in Fund Balances	3,299,392	295,417	3,594,809
Fund Balances, Beginning of Year	41,746,759	2,982,000	44,728,759
Fund Balances, End of Year	\$ 45,046,151	\$ 3,277,417	\$ 48,323,568

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues - Budget and Actual For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 30,435,000	\$ 30,491,997	\$ 56,997
Other Taxes			
Sales Tax	11,700,000	12,434,442	734,442
Income Tax	3,500,000	3,401,083	(98,917)
Local Use Tax	630,000	628,051	(1,949)
Inheritance Tax	460,000	115,799	(344,201)
Personal Property Replacement Tax	1,400,000	1,596,817	196,817
Total Other Taxes	<u>17,690,000</u>	<u>18,176,192</u>	<u>486,192</u>
Licenses and Permits			
Liquor Licenses	85,000	94,075	9,075
Gathering Permit	2,600	8,600	6,000
Marriage Licenses	50,000	63,250	13,250
Building and Inspection Permits	275,000	471,896	196,896
Residential Grading Plan Permits	7,000	2,712	(4,288)
Stormwater Permits	3,800	8,750	4,950
Publication Permits	-	2,640	2,640
Total Licenses and Permits	<u>423,400</u>	<u>651,923</u>	<u>228,523</u>
Grants			
Miscellaneous Grants	-	3,932	3,932
HAVA Grant	107,180	107,180	-
State Alien Assistance Grant	463,514	463,514	-
Miscellaneous Grants - Sheriff	44,782	44,782	-
Juvenile Accountability Grant	10,200	19,002	8,802
Treatment Alternative Court Grant	111,704	119,845	8,141
Court Services Miscellaneous Grant	-	40,668	40,668
IL Terrorism Task Force Grant	-	4,981	4,981
IL Disaster Assistance Grant	5,000	-	(5,000)
US Department of Homeland Security Grant	2,500	-	(2,500)
Emergency Operations Center Grant	59,700	-	(59,700)
IDPH Get Lead Out Grant	61,190	93,500	32,310
HUD Grant	-	10,969	10,969
Total Grants	<u>865,770</u>	<u>908,373</u>	<u>42,603</u>
Charges for Services			
Off Track Wagering Fees	169,000	169,482	482
COBRA Administration Fees	2,000	1,987	(13)
Indemnity Fees	-	99,410	99,410
FOIA Fee	-	304	304
Miscellaneous Fees	-	16	16
Computer Services Fees	28,860	44,640	15,780
Treasurer/Collector Fees	-	69,926	69,926
Special Service Area Fees	4,000	3,200	(800)
Mapping Royalties Fees	25,000	21,622	(3,378)
Assessor Fees	20,000	60,054	40,054
Notary Fees	15,000	16,381	1,381
Business Fees	4,000	4,104	104
Passport Fees	50,000	40,200	(9,800)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Certified Copy Fees	\$ 291,600	\$ 357,377	\$ 65,777
Tax Redemption Fees	265,000	275,196	10,196
Voter Registration Fees	47,000	33,829	(13,171)
Tax Extension Fees	63,000	67,638	4,638
Miscellaneous Fees - County Clerk	4,000	7,555	3,555
Financing Statement Fees	7,500	7,915	415
Recording Fees	1,370,000	1,391,606	21,606
Certified Record Copy Fees	81,000	90,706	9,706
Revenue Tax Stamp Fees	571,000	820,741	249,741
Surcharge Fees	81,500	39,168	(42,332)
General Circuit Division Fees	6,500,000	6,642,429	142,429
10% Bond Fees	700,000	628,640	(71,360)
Mailing Fees	30,000	30,641	641
County Court System Fees	240,000	261,414	21,414
Miscellaneous Fees - Circuit Clerk	5,000	-	(5,000)
State's Attorney Prosecution Fees	284,246	286,057	1,811
Default Fees	53,535	82,503	28,968
Miscellaneous Fees - State's Attorney	2,500	2,148	(352)
Public Defender Fees	80,000	61,386	(18,614)
Detail Fees	96,000	140,533	44,533
Net Civil Processing Fees	360,000	278,114	(81,886)
Chancery Foreclosure Fees	875,000	1,357,185	482,185
Body Writ Fees	36,500	43,957	7,457
Accident Copy Fees	8,000	4,350	(3,650)
Weekend Prisoner Fees	45,000	36,765	(8,235)
Burglar Alarm Fees	3,000	50	(2,950)
Inmate Telephone Fees - Adult	220,000	195,401	(24,599)
Fingerprinting Fees	2,000	1,390	(610)
Bond Fees	105,000	123,713	18,713
Miscellaneous Fees - Sheriff	8,000	16,661	8,661
Radio Communication Fees	370,000	357,589	(12,411)
KIDS Program Fees	90,000	119,357	29,357
Electronic Monitoring Fees	89,000	75,019	(13,981)
JCS Custody Parental Support Fees	32,000	34,272	2,272
Inmate Phone Fees - Juvenile	2,000	5,745	3,745
Mental Health Court Fees	38,000	40,014	2,014
Interstate Compact Fees	1,500	2,021	521
Domestic Violence GPS Fees	2,000	13,197	11,197
County Coroner Fees	20,000	8,495	(11,505)
Body Bag Fees	1,000	1,930	930
Cable Franchise Fees	600,000	621,169	21,169
Zoning Fees	55,000	34,154	(20,846)
Subdivision Approval Fees	5,000	-	(5,000)
Development/Planning Service Fees	500	602	102
Adjudication Hearing Fees	3,600	700	(2,900)
Total Charges for Services	14,062,841	15,130,658	1,067,817

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fines			
Back Taxes- Interest and Penalty	\$ 1,500,000	\$ 2,555,944	\$ 1,055,944
DUI Fines	38,000	31,250	(6,750)
State's Attorney Fines	321,506	331,897	10,391
Bond Forfeiture Fines	623,995	758,015	134,020
Collection Fines	-	30	30
Second Chance Fines	305,000	318,995	13,995
Traffic Violation Fines	220,000	127,287	(92,713)
Execution Fines	2,100	-	(2,100)
Eviction Fines	85,000	192,960	107,960
Adjudication Fines	2,500	2,640	140
Total Fines	<u>3,098,101</u>	<u>4,319,018</u>	<u>1,220,917</u>
Reimbursements			
Forest Preserve Reimbursement	60,000	116,196	56,196
Miscellaneous Reimbursements	-	105,117	105,117
Supervisor of Assessor Salary	54,075	36,050	(18,025)
Miscellaneous - County Clerk	-	70	70
State's Attorney Salary	178,677	238,236	59,559
State's Attorney Restitution	59,125	42,900	(16,225)
Public Defender Salary	100,000	108,170	8,170
Prisoner Transfer	13,000	9,091	(3,909)
Sheriff Training	-	2,184	2,184
IDOC Parolee Reimbursements	16,000	-	(16,000)
Board and Care Reimbursements	450,000	201,370	(248,630)
Miscellaneous Reimbursements - Sheriff	69,355	146,713	77,358
Cell 911 Surcharge Reimbursement	360,000	397,735	37,735
Probation Salary	1,635,033	2,173,743	538,710
Youth Home	425,000	550,335	125,335
Medicaid	5,000	16,012	11,012
Juvenile Placement Support	10,000	19,060	9,060
MST Therapy Reimbursement	-	45,478	45,478
Treatment Alternative Court Reimbursement	-	1,826	1,826
Miscellaneous Reimbursements - Court Services	6,000	14,541	8,541
Emergency Management	60,000	87,309	27,309
Total Reimbursements	<u>3,501,265</u>	<u>4,312,136</u>	<u>810,871</u>
Interest	<u>179,000</u>	<u>307,479</u>	<u>128,479</u>
Miscellaneous			
Rental Income	-	53,909	53,909
Auction Sales	-	9,437	9,437
Cell Tower Lease	-	16,544	16,544
Miscellaneous Other	-	31,512	31,512
State's Attorney Refunds	500	1,871	1,371
Sheriff Auction Sales	6,000	29,561	23,561
General Donations	13,250	20,548	7,298
Total Miscellaneous	<u>19,750</u>	<u>163,382</u>	<u>143,632</u>
Total Revenues	<u>\$ 70,275,127</u>	<u>\$ 74,461,158</u>	<u>\$ 4,186,031</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures			
County Board/Liquor			
Personnel Services			
Salaries and Wages	\$ 895,605	\$ 883,179	\$ 12,426
Benefits			
Healthcare Contribution	214,357	228,802	(14,445)
Dental Contribution	7,761	7,390	371
Total Benefits	222,118	236,192	(14,074)
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	60,000	34,774	25,226
Repairs and Maintenance - Computers	800	776	24
Repairs and Maintenance - Copiers	5,000	4,056	944
Repairs and Maintenance - Office Equipment	700	751	(51)
General Printing	1,000	150	850
Conferences and Meetings	6,500	2,280	4,220
Employee Mileage Expenditures	15,000	8,767	6,233
General Association Dues	13,500	15,086	(1,586)
Miscellaneous Contractual Expenditures	5,000	3,388	1,612
Total Contractual Services	110,000	70,028	39,972
Commodities			
Office Supplies	3,000	1,552	1,448
Operating Supplies	3,000	1,425	1,575
Computer Related Supplies	800	572	228
Books and Subscriptions	900	798	102
Liquor Commission Supplies	1,500	-	1,500
Total Commodities	9,200	4,347	4,853
Total County Board/Liquor	1,236,923	1,193,746	43,177
Finance Administration			
Personnel Services			
Salaries and Wages	522,800	439,695	83,105
Benefits			
Healthcare Contribution	60,781	60,171	610
Dental Contribution	1,735	1,689	46
Total Benefits	62,516	61,860	656
Contractual Services			
Project Administration Services	500	610	(110)
Certified Audit Contract	120,000	110,002	9,998
Contractual/Consulting Services	5,000	-	5,000
Repairs and Maintenance - Computers	5,000	-	5,000
Repairs and Maintenance - Copiers	3,500	122	3,378
General Printing	4,000	4,451	(451)
Legal Printing	4,240	313	3,927
Conferences and Meetings	-	189	(189)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 1,000	\$ 669	\$ 331
Employee Mileage Expenditures	689	381	308
General Association Dues	1,400	1,635	(235)
Total Contractual Services	145,329	118,372	26,957
Commodities			
Office Supplies	1,200	1,750	(550)
Computer Related Supplies	4,500	4,865	(365)
Computer Software - Non-Capital	1,000	988	12
Computer Hardware - Non-Capital	2,000	2,638	(638)
Court Reporting Supplies	3,150	-	3,150
Storeroom Supplies	9,000	5,270	3,730
Total Commodities	20,850	15,511	5,339
Total Finance Administration	751,495	635,438	116,057
Information Technologies			
Personnel Services			
Salaries and Wages	1,940,946	1,927,184	13,762
Overtime Salaries	-	80	(80)
Total Personnel Services	1,940,946	1,927,264	13,682
Benefits			
Healthcare Contribution	311,863	322,375	(10,512)
Dental Contribution	10,911	10,976	(65)
Total Benefits	322,774	333,351	(10,577)
Contractual Services			
Contractual/Consulting Services	97,400	106,316	(8,916)
Software Licensing Cost	431,750	436,804	(5,054)
Repairs and Maintenance - Computers	36,650	39,132	(2,482)
Repairs and Maintenance - Copiers	53,640	46,147	7,493
Repairs and Maintenance - Communications Equip.	96,337	75,544	20,793
Repairs and Maintenance - Vehicles	3,500	647	2,853
Repairs and Maintenance - Office Equipment	5,500	5,514	(14)
Advertising	-	212	(212)
Conferences and Meetings	8,000	8,287	(287)
Employee Training	30,000	47,357	(17,357)
Employee Mileage Expenditures	8,000	979	7,021
General Association Dues	2,600	2,406	194
Total Contractual Services	773,377	769,345	4,032
Commodities			
Office Supplies	8,000	3,256	4,744
Computer Related Supplies	26,000	21,336	4,664
Books and Subscriptions	3,200	270	2,930
Computer Software - Non-Capital	8,500	3,139	5,361
Computer Hardware - Non-Capital	16,000	31,866	(15,866)
Printing Supplies	27,500	17,990	9,510
Microfilm Supplies	3,306	16,128	(12,822)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Fuel- Vehicles	\$ 6,000	\$ 1,213	\$ 4,787
Total Commodities	<u>98,506</u>	<u>95,198</u>	<u>3,308</u>
Capital Outlay			
Computers	251,980	277,749	(25,769)
Computer Software License Cost	20,000	117,154	(97,154)
Printers	20,000	4,274	15,726
Communications Equipment	226,000	109,878	116,122
Machinery and Equipment	-	6,200	(6,200)
Total Capital Outlay	<u>517,980</u>	<u>515,255</u>	<u>2,725</u>
Total Information Technologies	<u>3,653,583</u>	<u>3,640,413</u>	<u>13,170</u>
Building Management - Government Center			
Personnel Services			
Salaries and Wages	502,032	487,105	14,927
Overtime Salaries	4,700	4,408	292
Total Personnel Services	<u>506,732</u>	<u>491,513</u>	<u>15,219</u>
Benefits			
Healthcare Contribution	120,307	115,123	5,184
Dental Contribution	4,376	4,319	57
Total Benefits	<u>124,683</u>	<u>119,442</u>	<u>5,241</u>
Contractual Services			
Disposal and Water Softener Services	3,000	2,381	619
Janitorial Services	50,132	38,482	11,650
Repairs and Maintenance - Roads	19,000	19,070	(70)
Repairs and Maintenance - Buildings	52,000	48,565	3,435
Repairs and Maintenance - Grounds	31,500	17,797	13,703
Maintenance-Copiers	300	-	300
Repairs and Maintenance - Communication Equip.	250	-	250
Repairs and Maintenance - Equipment	15,300	12,263	3,037
Equipment Rental	140	-	140
Repairs and Maintenance - Vehicles	6,030	4,834	1,196
General Printing	57,376	69,041	(11,665)
Employee Training	150	-	150
Employee Mileage Expenditures	2,500	342	2,158
Total Contractual Services	<u>237,678</u>	<u>212,775</u>	<u>24,903</u>
Commodities			
Operating Supplies	5,100	10,594	(5,494)
Computer Related Supplies	275	52	223
Postage	-	149	(149)
Utilities - Sewer	13,500	15,977	(2,477)
Utilities - Water	9,900	14,523	(4,623)
Printing Supplies	78,310	89,604	(11,294)
Cleaning Supplies	12,000	10,648	1,352
Uniform Supplies	2,100	1,546	554
Medical Supplies and Drugs	140	-	140

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Utilities - Natural Gas	\$ 170,100	\$ 107,777	\$ 62,323
Utilities - Electric	188,100	198,492	(10,392)
Fuel - Vehicles	2,900	5,008	(2,108)
Telephone	-	-	-
Total Commodities	<u>482,425</u>	<u>454,370</u>	<u>28,055</u>
Total Building Management - Government Center	<u>1,351,518</u>	<u>1,278,100</u>	<u>73,418</u>
 Building Management - Judicial Center			
Personnel Services			
Salaries and Wages	146,975	183,834	(36,859)
Overtime Salaries	3,900	2,825	1,075
Total Personnel Services	<u>150,875</u>	<u>186,659</u>	<u>(35,784)</u>
Benefits			
Healthcare Contribution	44,312	48,922	(4,610)
Dental Contribution	1,920	1,758	162
Total Benefits	<u>46,232</u>	<u>50,680</u>	<u>(4,448)</u>
Contractual Services			
Disposal and Water Softener Services	2,000	1,504	496
Janitorial Services	135,840	108,344	27,496
Repairs and Maintenance - Roads	16,000	22,506	(6,506)
Repairs and Maintenance - Buildings	48,000	42,863	5,137
Repairs and Maintenance - Grounds	15,000	14,608	392
Repairs and Maintenance - Copiers	130	-	130
Repairs and Maintenance - Equipment	19,000	19,296	(296)
Employee Mileage Expenditures	-	430	(430)
Total Contractual Services	<u>235,970</u>	<u>209,551</u>	<u>26,419</u>
Commodities			
Office Supplies	150	100	50
Operating Supplies	7,100	5,685	1,415
Utilities - Sewer	5,490	5,239	251
Utilities- Water	6,570	7,516	(946)
Cleaning Supplies	12,200	12,094	106
Uniform Supplies	380	216	164
Utilities - Natural Gas	101,160	34,642	66,518
Utilities - Electric	265,500	368,021	(102,521)
Fuel - Vehicles	5,000	532	4,468
Total Commodities	<u>403,550</u>	<u>434,045</u>	<u>(30,495)</u>
Total Building Management - Judicial Center	<u>836,627</u>	<u>880,935</u>	<u>(44,308)</u>
 Building Management - Juvenile Justice Center			
Personnel Services			
Salaries and Wages	35,220	52,303	(17,083)
Overtime Salaries	1,400	602	798

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Personnel Services	\$ 36,620	\$ 52,905	(\$ 16,285)
Benefits			
Healthcare Contribution	6,288	10,599	(4,311)
Dental Contribution	198	341	(143)
Total Benefits	<u>6,486</u>	<u>10,940</u>	<u>(4,454)</u>
Contractual Services			
Disposal and Water Softener Services	700	1,586	(886)
Janitorial Services	34,104	45,478	(11,374)
Repairs and Maintenance - Roads	14,000	21,287	(7,287)
Repairs and Maintenance - Buildings	36,000	31,446	4,554
Repairs and Maintenance - Grounds	9,990	14,120	(4,130)
Repairs and Maintenance - Equipment	9,500	8,263	1,237
Grease Trap - Septic Services	2,520	1,787	733
Employee Mileage Expenditures	475	-	475
Total Contractual Services	<u>107,289</u>	<u>123,967</u>	<u>(16,678)</u>
Commodities			
Office Supplies	155	-	155
Operating Supplies	6,860	4,164	2,696
Utilities - Sewer	4,860	180	4,680
Utilities - Water	8,370	2,202	6,168
Cleaning Supplies	9,500	7,859	1,641
Uniform Supplies	570	-	570
Utilities- Natural Gas	68,400	19,980	48,420
Utilities- Electric	91,845	93,362	(1,517)
Fuel- Vehicles	1,260	1,642	(382)
Total Commodities	<u>191,820</u>	<u>129,389</u>	<u>62,431</u>
Total Building Management - Juvenile Justice Center	<u>342,215</u>	<u>317,201</u>	<u>25,014</u>
Building Management - St. Charles North			
Contractual Services			
Disposal and Water Softener Services	1,350	1,901	(551)
Janitorial Services	27,504	24,128	3,376
Repairs and Maintenance - Roads	12,500	18,651	(6,151)
Repairs and Maintenance - Buildings	17,100	17,889	(789)
Repairs and Maintenance - Grounds	5,110	2,801	2,309
Repairs and Maintenance - Equipment	2,650	6,857	(4,207)
Total Contractual Services	<u>66,214</u>	<u>72,227</u>	<u>(6,013)</u>
Commodities			
Operating Supplies	6,500	7,573	(1,073)
Utilities - Sewer	9,090	1,761	7,329
Utilities - Water	14,500	8,042	6,458
Cleaning Supplies	7,100	7,100	-
Utilities - Natural Gas	41,940	13,333	28,607
Utilities - Electric	78,750	78,301	449

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Fuel- Vehicles	\$ 420	\$ -	\$ 420
Total Commodities	<u>158,300</u>	<u>116,110</u>	<u>42,190</u>
Total Building Management - St. Charles North	<u>224,514</u>	<u>188,337</u>	<u>36,177</u>
 Building Management - Aurora Health Department			
Contractual Services			
Disposal and Water Softener Services	2,500	730	1,770
Janitorial Services	21,360	16,328	5,032
Repairs and Maintenance - Roads	11,120	11,304	(184)
Repairs and Maintenance - Buildings	20,300	14,979	5,321
Repairs and Maintenance - Grounds	6,200	4,679	1,521
Repairs and Maintenance - Equipment	8,200	4,180	4,020
Total Contractual Services	<u>69,680</u>	<u>52,200</u>	<u>17,480</u>
Commodities			
Operating Supplies	5,400	4,099	1,301
Utilities - Sewer	9,270	4,074	5,196
Utilities - Water	11,880	2,510	9,370
Cleaning Supplies	2,200	350	1,850
Utilities - Natural Gas	5,040	7,433	(2,393)
Utilities - Electric	19,890	35,369	(15,479)
Total Commodities	<u>53,680</u>	<u>53,835</u>	<u>(155)</u>
Total Building Management - Aurora Health Department	<u>123,360</u>	<u>106,035</u>	<u>17,325</u>
 Building Management - Old Courthouse			
Contractual Services			
Disposal and Water Softener Services	1,500	461	1,039
Janitorial Services	51,804	42,597	9,207
Repairs and Maintenance - Roads	37,008	19,395	17,613
Repairs and Maintenance - Buildings	32,100	30,126	1,974
Repairs and Maintenance - Grounds	6,200	10,252	(4,052)
Repairs and Maintenance - Equipment	6,300	12,670	(6,370)
Total Contractual Services	<u>134,912</u>	<u>115,501</u>	<u>19,411</u>
Commodities			
Operating Supplies	6,500	4,559	1,941
Utilities - Sewer	11,790	11,256	534
Utilities - Water	7,290	8,854	(1,564)
Cleaning Supplies	7,300	2,532	4,768
Utilities - Natural Gas	87,162	45,939	41,223
Utilities - Electric	140,069	153,568	(13,499)
Total Commodities	<u>260,111</u>	<u>226,708</u>	<u>33,403</u>
Total Building Management - Old Courthouse	<u>395,023</u>	<u>342,209</u>	<u>52,814</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Sheriff Facility			
Personnel Services			
Salaries and Wages	\$ 256,090	\$ 217,201	\$ 38,889
Overtime Salaries	9,700	6,811	2,889
Total Personnel Services	<u>265,790</u>	<u>224,012</u>	<u>41,778</u>
Benefits			
Healthcare Contribution	70,813	49,746	21,067
Dental Contribution	2,386	1,681	705
Total Benefits	<u>73,199</u>	<u>51,427</u>	<u>21,772</u>
Contractual Services			
Disposal and Water Softener Services	12,500	9,855	2,645
Janitorial Services	11,300	30,203	(18,903)
Repairs and Maintenance - Roads	12,300	17,078	(4,778)
Repairs and Maintenance - Buildings	83,500	85,596	(2,096)
Repairs and Maintenance - Grounds	26,300	21,711	4,589
Repairs and Maintenance - Equipment	35,200	30,598	4,602
Total Contractual Services	<u>181,100</u>	<u>195,041</u>	<u>(13,941)</u>
Commodities			
Operating Supplies	33,600	27,680	5,920
Utilities - Sewer	37,800	38,363	(563)
Utilities - Water	74,790	73,112	1,678
Cleaning Supplies	33,110	14,862	18,248
Utilities - Natural Gas	188,199	87,674	100,525
Utilities - Electric	235,818	315,372	(79,554)
Total Commodities	<u>603,317</u>	<u>557,063</u>	<u>46,254</u>
Total Building Management - Sheriff Facility	<u>1,123,406</u>	<u>1,027,543</u>	<u>95,863</u>
Human Resources			
Personnel Services			
Salaries and Wages	<u>273,364</u>	<u>252,989</u>	<u>20,375</u>
Benefits			
Healthcare Contribution	63,359	54,968	8,391
Dental Contribution	1,727	1,653	74
Total Benefits	<u>65,086</u>	<u>56,621</u>	<u>8,465</u>
Contractual Services			
Project Administration Services	25,000	19,270	5,730
Repairs and Maintenance - Computers	5,000	2,092	2,908
Employment Advertising	1,000	1,154	(154)
Conferences and Meetings	2,000	2,300	(300)
Employee Training	21,000	14,305	6,695
Employee Mileage Expenditures	350	90	260
General Association Dues	1,000	100	900
Miscellaneous Contractual Expenditures	10,000	1,755	8,245
Total Contractual Services	<u>65,350</u>	<u>41,066</u>	<u>24,284</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 1,000	\$ 822	\$ 178
Operating Supplies	3,000	503	2,497
Computer Related Supplies	1,000	628	372
Books and Subscriptions	500	217	283
Employee Recognition Supplies	500	184	316
Total Commodities	6,000	2,354	3,646
Total Human Resources	409,800	353,030	56,770
County Auditor			
Personnel Services			
Salaries and Wages	177,457	178,123	(666)
Benefits			
Healthcare Contribution	25,867	25,365	502
Dental Contribution	395	236	159
Total Benefits	26,262	25,601	661
Commodities			
Operating Supplies	3,423	3,418	5
Total County Auditor	207,142	207,142	-
Internal Services			
Commodities			
Self-Mailer	17,000	15,465	1,535
Postage	626,000	613,170	12,830
Telephone	674,000	619,632	54,368
Total Commodities	1,317,000	1,248,267	68,733
Total Internal Services	1,317,000	1,248,267	68,733
Communication/Technology			
Contractual Services			
Repairs and Maintenance - Computers	306,731	273,300	33,431
Capital Outlay			
Computer Software - Capital	190,337	10,630	179,707
Total Communication/Technology	497,068	283,930	213,138
Operational Support			
Benefits			
Retiree Health/Dental	48,400	40,011	8,389
Contractual Services			
Project Administration Services	-	1,334	(1,334)
Contractual/Consulting Services	92,703	119,431	(26,728)
Healthcare Administration Services	259,500	68,318	191,182
Total Contractual Services	352,203	189,083	163,120
Total Operational Support	400,603	229,094	171,509

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Treasurer/Collector			
Personnel Services			
Salaries and Wages	\$ 431,945	\$ 454,476	(\$ 22,531)
Benefits			
Healthcare Contribution	63,705	59,134	4,571
Dental Contribution	2,247	2,160	87
Total Benefits	65,952	61,294	4,658
Contractual Services			
Contractual/Consulting Services	15,500	15,519	(19)
Repairs and Maintenance - Computers	1,350	595	755
Repairs and Maintenance - Copiers	2,000	1,823	177
Repairs and Maintenance - Office Equipment	1,000	931	69
General Printing	13,500	10,844	2,656
Legal Printing	15,000	9,246	5,754
Conferences and Meetings	2,000	873	1,127
Employee Training	2,500	-	2,500
Employee Mileage Expenditures	2,500	548	1,952
General Association Dues	1,500	1,785	(285)
Miscellaneous Contractual Expenditures	1,000	160	840
Total Contractual Services	57,850	42,324	15,526
Commodities			
Office Supplies	1,550	471	1,079
Operating Supplies	525	209	316
Computer Related Supplies	1,525	1,038	487
Books and Subscriptions	720	253	467
Total Commodities	4,320	1,971	2,349
Total Treasurer/Collector	560,067	560,065	2
Supervisor of Assessments			
Personnel Services			
Salaries and Wages	666,828	671,001	(4,173)
Overtime Salaries	24,689	3,139	21,550
Total Personnel Services	691,517	674,140	17,377
Benefits			
Healthcare Contribution	155,269	149,468	5,801
Dental Contribution	4,661	4,436	225
Total Benefits	159,930	153,904	6,026
Contractual Services			
Appraisal Services	10,000	-	10,000
Repairs and Maintenance - Computers	15,000	3,606	11,394
Repairs and Maintenance - Copiers	17,200	3,737	13,463
Legal Printing	132,000	168,049	(36,049)
Conferences and Meetings	10,000	2,598	7,402
Employee Training	20,000	4,125	15,875
Employee Mileage Expenditures	1,000	467	533

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
General Association Dues	\$ 1,500	\$ 2,065	(\$ 565)
Total Contractual Services	<u>206,700</u>	<u>184,647</u>	<u>22,053</u>
Commodities			
Office Supplies	8,000	11,327	(3,327)
Operating Supplies	3,000	861	2,139
Computer Related Supplies	6,000	13,386	(7,386)
Books and Subscriptions	3,000	1,622	1,378
Total Commodities	<u>20,000</u>	<u>27,196</u>	<u>(7,196)</u>
Total Supervisor of Assessments	<u>1,078,147</u>	<u>1,039,887</u>	<u>38,260</u>
Board of Review			
Personnel Services			
Salaries and Wages	61,598	59,035	2,563
Employee Per Diem	23,120	36,672	(13,552)
Total Personnel Services	<u>84,718</u>	<u>95,707</u>	<u>(10,989)</u>
Benefits			
Healthcare Contribution	25,237	19,153	6,084
Dental Contribution	1,261	1,037	224
Total Benefits	<u>26,498</u>	<u>20,190</u>	<u>6,308</u>
Contractual Services			
Appraisal Services	5,000	3,873	1,127
Legal Printing	10,000	11,743	(1,743)
Employee Mileage Expenditures	1,500	3,220	(1,720)
Total Contractual Services	<u>16,500</u>	<u>18,836</u>	<u>(2,336)</u>
Commodities			
Office Supplies	1,000	322	678
Total Board of Review	<u>128,716</u>	<u>135,055</u>	<u>(6,339)</u>
County Clerk			
Personnel Services			
Salaries and Wages	621,538	621,120	418
Overtime Salaries	-	490	(490)
Total Personnel Services	<u>621,538</u>	<u>621,610</u>	<u>(72)</u>
Benefits			
Healthcare Contribution	129,712	108,054	21,658
Dental Contribution	4,226	3,431	795
Total Benefits	<u>133,938</u>	<u>111,485</u>	<u>22,453</u>
Contractual Services			
Contractual/Consulting Services	6,937	-	6,937
Notary Services	-	59	(59)
General Printing	-	461	(461)
Legal Printing	-	11,814	(11,814)
Conferences and Meetings	-	4,082	(4,082)
Employee Training	-	124	(124)
Employee Mileage Expenditures	-	2,155	(2,155)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Association Dues	\$ 914	\$ 811	\$ 103
Miscellaneous Contractual Expenditures	-	125	(125)
Total Contractual Services	7,851	19,631	(11,780)
Commodities			
Office Supplies	-	994	(994)
Operating Supplies	1,020	1,453	(433)
Books and Subscriptions	1,062	250	812
Total Commodities	2,082	2,697	(615)
Total County Clerk	765,409	755,423	9,986
 Election Expense			
Personnel Services			
Salaries and Wages	484,824	503,588	(18,764)
Overtime Salaries	16,250	20,807	(4,557)
Total Personnel Services	501,074	524,395	(23,321)
Benefits			
Healthcare Contribution	53,797	55,209	(1,412)
Dental Contribution	2,096	2,057	39
Total Benefits	55,893	57,266	(1,373)
Contractual Services			
Election Judges' Training	500	-	500
Election Judges and Workers	583,628	479,516	104,112
Election Services	26,285	16,268	10,017
Legal Services	1,500	216	1,284
Software Licensing Cost	203,400	208,381	(4,981)
Repairs and Maintenance - Copiers	4,620	3,779	841
Polling Place Rental	18,240	17,680	560
Equipment Rental	10,000	13,673	(3,673)
Repairs and Maintenance - Vehicles	3,750	3,387	363
General Advertising	2,000	1,350	650
General Printing	54,000	30,878	23,122
Legal Printing	62,000	36,925	25,075
Conferences and Meetings	5,182	13,450	(8,268)
Employee Training	3,500	-	3,500
Employee Mileage Expenditures	9,124	5,980	3,144
General Association Dues	915	330	585
Election Grant	9,500	9,500	-
Total Contractual Services	998,144	841,313	156,831
Commodities			
Office Supplies	3,500	4,334	(834)
Operating Supplies	64,412	67,301	(2,889)
Computer Related Supplies	750	1,717	(967)
Books and Subscriptions	400	414	(14)
Voting Systems and Accessories	227,026	253,595	(26,569)
Total Commodities	296,088	327,361	(31,273)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Election Expense	<u>\$ 1,851,199</u>	<u>\$ 1,750,335</u>	<u>\$ 100,864</u>
Alternate Language Coordination			
Personnel Services			
Salaries and Wages	41,335	42,390	(1,055)
Benefits			
Healthcare Contribution	18,441	18,227	214
Dental Contribution	513	487	26
Total Benefits	<u>18,954</u>	<u>18,714</u>	<u>240</u>
Total Alternate Language Coordination	<u>60,289</u>	<u>61,104</u>	<u>(815)</u>
Recorder of Deeds			
Personnel Services			
Salaries and Wages	693,472	664,000	29,472
Benefits			
Healthcare Contribution	160,040	136,463	23,577
Dental Contribution	5,843	5,084	759
Total Benefits	<u>165,883</u>	<u>141,547</u>	<u>24,336</u>
Contractual Services			
General Printing	150	-	150
Employee Mileage Expenditures	1,293	776	517
General Association Dues	1,300	800	500
Total Contractual Services	<u>2,743</u>	<u>1,576</u>	<u>1,167</u>
Commodities			
Office Supplies	2,280	2,271	9
Total Recorder of Deeds	<u>864,378</u>	<u>809,394</u>	<u>54,984</u>
Regional Office of Education			
Personnel Services			
Salaries and Wages	230,361	236,433	(6,072)
Benefits			
Healthcare Contribution	61,425	57,618	3,807
Dental Contribution	2,445	2,326	119
Total Benefits	<u>63,870</u>	<u>59,944</u>	<u>3,926</u>
Contractual Services			
Trials and Costs of Hearing	50	-	50
Public Official Bonding	100	-	100
General Printing	100	-	100
Legal Printing	50	-	50
Conferences and Meetings	100	-	100
Employee Mileage Expenditures	100	-	100
General Association Dues	50	-	50
Total Contractual Services	<u>550</u>	<u>-</u>	<u>550</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 1,500	\$ 403	\$ 1,097
Operating Supplies	500	-	500
Total Commodities	2,000	403	1,597
Total Regional Office of Education	296,781	296,780	1
Aurora Election Expense			
Personnel Services			
Salaries and Wages	104,771	108,911	(4,140)
Benefits			
Healthcare Contribution	6,288	5,362	926
Dental Contribution	710	690	20
Total Benefits	6,998	6,052	946
Contractual Services			
Aurora Election Commission	536,774	504,209	32,565
Total Aurora Election Expense	648,543	619,172	29,371
Judiciary and Courts			
Personnel Services			
Salaries and Wages	1,004,885	1,101,084	(96,199)
Employee Per Diem	-	5,785	(5,785)
Total Personnel Services	1,004,885	1,106,869	(101,984)
Benefits			
Healthcare Contribution	202,899	191,858	11,041
Dental Contribution	8,636	7,886	750
Uniform Allowance	200	526	(326)
Total Benefits	211,735	200,270	11,465
Contractual Services			
State of Illinois Salaries	14,000	13,127	873
Jurors - Circuit Court	145,000	159,616	(14,616)
Jurors - Grand Jury	3,000	-	3,000
Jurors' Expenditure	182,000	147,463	34,537
Per Diem Expenditures	141,000	97,523	43,477
Contractual/Consulting Services	213,000	157,866	55,134
Court Appointed Counsel	97,000	125,160	(28,160)
Psychological/Psychiatric Services	45,000	45,386	(386)
Repairs and Maintenance - Equipment	16,000	17,204	(1,204)
Equipment Rental	7,000	5,099	1,901
Liability Insurance	3,500	1,366	2,134
General Printing	1,000	123	877
Conferences and Meetings	3,600	1,052	2,548
Employee Training	500	-	500
Employee Mileage Expenditures	1,800	3,341	(1,541)
General Association Dues	500	435	65
Employee Medical Expenditures	50	-	50

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Miscellaneous Contractual Expenditures	\$ 500	\$ -	\$ 500
Total Contractual Services	874,450	774,761	99,689
Commodities			
Office Supplies	22,000	10,308	11,692
Operating Supplies	3,500	3,048	452
Computer Related Supplies	1,000	1,074	(74)
Postage	100	-	100
Books and Subscriptions	14,439	35,571	(21,132)
Total Commodities	41,039	50,001	(8,962)
Capital Outlay			
Office Equipment	-	206	(206)
Total Judiciary and Courts	2,132,109	2,132,107	2
 Circuit Clerk - Administration			
Personnel Services			
Salaries and Wages	3,169,681	3,230,381	(60,700)
Overtime Salaries	46,815	37,689	9,126
Bond Call	14	11,057	(11,043)
Total Personnel Services	3,216,510	3,279,127	(62,617)
Benefits			
Healthcare Contribution	809,757	771,490	38,267
Dental Contribution	27,604	27,454	150
Total Benefits	837,361	798,944	38,417
Contractual Services			
Legal Services	93	-	93
Repairs and Maintenance - Copiers	-	4,840	(4,840)
Repairs and Maintenance - Equipment	467	1,507	(1,040)
General Printing	-	522	(522)
Conferences and Meetings	391	626	(235)
Employee Training	343	-	343
Employee Mileage Expenditures	5,785	2,918	2,867
General Association Dues	1,120	1,102	18
Total Contractual Services	8,199	11,515	(3,316)
Commodities			
Office Supplies	3,508	2,673	835
Books and Subscriptions	1,773	2,045	(272)
Total Commodities	5,281	4,718	563
Total Circuit Clerk - Administration	4,067,351	4,094,304	(26,953)
 Circuit Clerk - Intake			
Contractual Services			
Repairs and Maintenance - Equipment	280	157	123
Equipment Rental	2,117	1,836	281
Employee Mileage Expenditures	467	500	(33)
Total Contractual Services	2,864	2,493	371

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities			
Office Supplies	\$ 3,172	\$ 3,829	(\$ 657)
Total Circuit Clerk - Intake	<u>6,036</u>	<u>6,322</u>	<u>(286)</u>
Circuit Clerk - Records			
Contractual Services			
Repairs and Maintenance - Vehicles	1,400	1,570	(170)
General Printing	32,656	28,150	4,506
Employee Mileage Expenditures	233	-	233
Total Contractual Services	<u>34,289</u>	<u>29,720</u>	<u>4,569</u>
Commodities			
Office Supplies	233	503	(270)
Fuel - Vehicles	2,239	1,624	615
Total Commodities	<u>2,472</u>	<u>2,127</u>	<u>345</u>
Total Circuit Clerk - Records	<u>36,761</u>	<u>31,847</u>	<u>4,914</u>
Circuit Clerk - Family			
Contractual Services			
Repairs and Maintenance - Equipment	560	-	560
Employee Mileage Expenditures	1,436	1,314	122
Total Contractual Services	<u>1,996</u>	<u>1,314</u>	<u>682</u>
Commodities			
Office Supplies	2,333	1,478	855
Total Circuit Clerk - Family	<u>4,329</u>	<u>2,792</u>	<u>1,537</u>
Circuit Clerk - Civil			
Contractual Services			
Repairs and Maintenance - Equipment	336	85	251
Employee Mileage Expenditures	5,758	4,499	1,259
Total Contractual Services	<u>6,094</u>	<u>4,584</u>	<u>1,510</u>
Commodities			
Office Supplies	933	1,011	(78)
Total Circuit Clerk - Civil	<u>7,027</u>	<u>5,595</u>	<u>1,432</u>
Circuit Clerk - Criminal			
Contractual Services			
Repairs and Maintenance - Copiers	280	1,556	(1,276)
Repairs and Maintenance - Equipment	233	85	148
Employee Mileage Expenditures	16,602	15,381	1,221
Employee Medical Expenditures	93	-	93
Total Contractual Services	<u>17,208</u>	<u>17,022</u>	<u>186</u>
Commodities			
Office Supplies	4,539	2,453	2,086
Total Circuit Clerk - Criminal	<u>21,747</u>	<u>19,475</u>	<u>2,272</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Process Development			
Contractual Services			
Employee Mileage Expenditures	\$ 747	\$ -	\$ 747
Commodities			
Office Supplies	233	20	213
Total Circuit Clerk - Process Development	<u>980</u>	<u>20</u>	<u>960</u>
Circuit Clerk - Accounting			
Contractual Services			
Repairs and Maintenance - Equipment	1,866	47	1,819
Equipment Rental	182	195 (13)
General Printing	6,065	-	6,065
Employee Mileage Expenditures	933	-	933
Total Contractual Services	<u>9,046</u>	<u>242</u>	<u>8,804</u>
Commodities			
Office Supplies	1,866	-	1,866
Books and Subscriptions	233	-	233
Total Commodities	<u>2,099</u>	<u>-</u>	<u>2,099</u>
Total Circuit Clerk - Accounting	<u>11,145</u>	<u>242</u>	<u>10,903</u>
Circuit Clerk - Chief Deputy			
Contractual Services			
Employee Mileage Expenditures	233	-	233
Commodities			
Office Supplies	233	-	233
Total Circuit Clerk - Chief Deputy	<u>466</u>	<u>-</u>	<u>466</u>
Circuit Clerk - Human Resources			
Contractual Services			
Repairs and Maintenance - Equipment	2,613	2,248	365
Employee Mileage Expenditures	280	-	280
General Association Dues	303	145	158
Total Contractual Services	<u>3,196</u>	<u>2,393</u>	<u>803</u>
Commodities			
Office Supplies	1,922	-	1,922
Books and Subscriptions	746	-	746
Total Commodities	<u>2,668</u>	<u>-</u>	<u>2,668</u>
Total Circuit Clerk - Human Resources	<u>5,864</u>	<u>2,393</u>	<u>3,471</u>
Circuit Clerk - Customer Service			
Contractual Services			
Employee Mileage Expenditures	47	-	47
General Association Dues	-	31 (31)
Total Contractual Services	<u>47</u>	<u>31</u>	<u>16</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 1,036	\$ -	\$ 1,036
Books and Subscriptions	233	-	233
Total Commodities	1,269	-	1,269
Total Circuit Clerk - Customer Service	1,316	31	1,285
States Attorney			
Personnel Services			
Salaries and Wages	3,064,045	3,145,139	(81,094)
Overtime Salaries	-	28	(28)
Bond Call	37,825	39,622	(1,797)
Total Personnel Services	3,101,870	3,184,789	(82,919)
Benefits			
Healthcare Contribution	715,990	695,023	20,967
Dental Contribution	25,704	24,415	1,289
Total Benefits	741,694	719,438	22,256
Contractual Services			
Contractual/Consulting Services	63,000	61,166	1,834
Trials and Costs of Hearing	116,546	50,198	66,348
Legal Trial Notices	22,500	8,067	14,433
Witness Costs	23,775	10,323	13,452
Court Reporter Costs	54,964	51,246	3,718
Extradition Costs	75,000	54,270	20,730
Repairs and Maintenance - Copiers	13,500	17,492	(3,992)
Repairs and Maintenance - Equipment	2,000	673	1,327
Repairs and Maintenance - Vehicles	9,000	8,461	539
General Printing	1,400	344	1,056
Conferences and Meetings	2,626	2,580	46
Employee Training	2,626	3,808	(1,182)
Employee Mileage Expenditures	10,000	7,382	2,618
General Association Dues	16,602	14,189	2,413
Total Contractual Services	413,539	290,199	123,340
Commodities			
Office Supplies	10,000	5,561	4,439
Operating Supplies	5,500	1,474	4,026
Books and Subscriptions	10,000	3,041	6,959
Computer Software - Non-Capital	42,000	52,399	(10,399)
Computer Hardware - Non-Capital	1,200	680	520
Total Commodities	68,700	63,155	5,545
Total States Attorney	4,325,803	4,257,581	68,222
Public Defender			
Personnel Services			
Salaries and Wages	2,147,834	2,116,946	30,888

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 421,300	\$ 397,645	\$ 23,655
Dental Contribution	15,738	14,418	1,320
Total Benefits	<u>437,038</u>	<u>412,063</u>	<u>24,975</u>
Contractual Services			
Psychological/Psychiatric Services	7,600	-	7,600
Trials and Costs of Hearing	30,000	73,740	(43,740)
Repairs and Maintenance - Copiers	5,000	2,160	2,840
Conferences and Meetings	-	246	(246)
Employee Training	10,000	10,801	(801)
Employee Mileage Expenditures	5,000	3,974	1,026
Attorney Association Dues	-	45	(45)
Miscellaneous Contractual Expenditures	500	289	211
Total Contractual Services	<u>58,100</u>	<u>91,255</u>	<u>(33,155)</u>
Commodities			
Office Supplies	8,000	11,369	(3,369)
Computer Related Supplies	6,000	99	5,901
Books and Subscriptions	17,000	8,066	8,934
Total Commodities	<u>31,000</u>	<u>19,534</u>	<u>11,466</u>
Total Public Defender	<u>2,673,972</u>	<u>2,639,798</u>	<u>34,174</u>
Sheriff			
Personnel Services			
Salaries and Wages	7,747,841	7,760,857	(13,016)
Overtime Salaries	159,041	165,640	(6,599)
Merit Employee Longevity	148,654	160,472	(11,818)
Total Personnel Services	<u>8,055,536</u>	<u>8,086,969</u>	<u>(31,433)</u>
Benefits			
Healthcare Contribution	1,422,843	1,412,328	10,515
Dental Contribution	46,284	42,116	4,168
Uniform Allowance	96,800	67,651	29,149
Total Benefits	<u>1,565,927</u>	<u>1,522,095</u>	<u>43,832</u>
Contractual Services			
Contracts and Consulting	10,600	7,897	2,703
Medical/Dental/Hospital Services	5,000	5,007	(7)
Investigations	20,000	19,066	934
Software Licensing Cost	5,350	5,252	98
Drug Testing and Lab Services	3,600	960	2,640
Repairs and Maintenance - Computers	7,200	7,159	41
Repairs and Maintenance - Copiers	5,000	4,812	188
Maintenance-Comm Equip	7,500	7,153	347
Repairs and Maintenance - Equipment	5,000	4,778	222
Equipment Rental	7,500	7,336	164
Repairs and Maintenance - Vehicles	105,000	104,973	27
General Printing	2,000	1,372	628

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 10,000	\$ 9,405	\$ 595
Employee Training	64,759	62,195	2,564
General Association Dues	2,300	2,291	9
Total Contractual Services	260,809	249,656	11,153
Commodities			
Office Supplies	6,000	5,316	684
Operating Supplies	24,000	22,078	1,922
Computer Related Supplies	1,000	1,000	-
Books and Subscriptions	1,000	1,000	-
Employee Recognition Supplies	1,500	1,337	163
Too Good for Drugs Supplies	6,423	5,557	866
S.W.A.T. Supplies	14,537	14,477	60
Bomb Squad Supplies	10,000	9,498	502
Uniform Supplies	7,500	7,614	(114)
Weapons and Ammunition	8,000	8,348	(348)
Photography Supplies	3,000	3,040	(40)
Community Oriented Policing Supplies	1,000	449	551
K-9 Supplies	2,000	1,860	140
Fuel - Vehicles	270,000	267,153	2,847
Investigative Buy	10,000	10,010	(10)
Total Commodities	365,960	358,737	7,223
Capital Outlay			
Automotive Equipment	290,869	291,145	(276)
Special Purpose Equipment	4,782	4,782	-
Total Capital Outlay	295,651	295,927	(276)
Total Sheriff	10,543,883	10,513,384	30,499
Adult Corrections			
Personnel Services			
Salaries and Wages	8,441,580	8,608,428	(166,848)
Overtime Salaries	172,327	145,218	27,109
Merit Employee Longevity	117,168	132,446	(15,278)
Total Personnel Services	8,731,075	8,886,092	(155,017)
Benefits			
Healthcare Contribution	1,664,667	1,601,130	63,537
Dental Contribution	54,682	51,910	2,772
Uniform Allowance	124,000	116,500	7,500
Total Benefits	1,843,349	1,769,540	73,809
Contractual Services			
Medical/Dental/Hospital Services	2,193,982	2,140,165	53,817
Disposal and Water Softener Services	24,933	28,717	(3,784)
Repairs and Maintenance - Computers	637	705	(68)
Repairs and Maintenance - Copiers	-	30	(30)
Repairs and Maintenance - Communications Equip.	2,000	-	2,000
Repairs and Maintenance - Equipment	5,194	2,202	2,992

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ -	\$ 351	(\$ 351)
Employee Training	20,000	19,969	31
General Association Dues	133	83	50
Miscellaneous Contractual Expenditures	25,227	4,419	20,808
Total Contractual Services	2,272,106	2,196,641	75,465
Commodities			
Office Supplies	2,000	1,474	526
Operating Supplies	121,204	127,796	(6,592)
S.W.A.T. Supplies	2,770	716	2,054
Uniform Supplies	22,225	5,989	16,236
Weapons and Ammunition	4,724	5,610	(886)
Food	747,623	759,408	(11,785)
Clothing Supplies	27,704	14,042	13,662
Telephone	10,000	-	10,000
Total Commodities	938,250	915,035	23,215
Total Adult Corrections	13,784,780	13,767,308	17,472
 Corrections, Board and Care			
Contractual Services			
Adult Prisoner Board and Care	541,500	473,587	67,913
Total Corrections, Board and Care	541,500	473,587	67,913
 Merit Commission			
Personnel Services			
Salaries and Wages	25,000	25,344	(344)
Employee Per Diem	46,500	38,913	7,587
Total Personnel Services	71,500	64,257	7,243
Contractual Services			
Legal Services	-	200	(200)
Psychological/Psychiatric Services	2,500	-	2,500
Trials and Costs of Hearing	2,000	906	1,094
General Advertising	-	422	(422)
Employment Advertising	400	-	400
Legal Printing	100	-	100
Employee Mileage Expenditures	6,000	5,891	109
General Association Dues	300	300	-
Physical Agility Testing	3,000	2,250	750
Entrance/Promotional Testing	6,800	6,157	643
Total Contractual Services	21,100	16,126	4,974
Commodities			
Office Supplies	750	844	(94)
Total Merit Commission	93,350	81,227	12,123

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Kane Comm			
Personnel Services			
Salaries and Wages	\$ 889,100	\$ 896,129	(\$ 7,029)
Overtime Salaries	55,000	27,435	27,565
Total Personnel Services	<u>944,100</u>	<u>923,564</u>	<u>20,536</u>
Benefits			
Healthcare Contribution	172,009	163,957	8,052
Dental Contribution	5,994	5,633	361
Total Benefits	<u>178,003</u>	<u>169,590</u>	<u>8,413</u>
Contractual Services			
Contractual/Consulting Services	30,000	29,737	263
Drug Testing and Lab Services	150	80	70
Repairs and Maintenance - Copiers	500	360	140
Repairs and Maintenance - Communications Equip.	25,000	19,358	5,642
Repairs and Maintenance - Equipment	5,000	3,913	1,087
Equipment Rental	25,000	25,896	(896)
General Printing	150	134	16
Conferences and Meetings	4,000	3,270	730
Employee Training	11,000	9,674	1,326
General Association Dues	300	-	300
Pre-Employment Physicals	-	60	(60)
Total Contractual Services	<u>101,100</u>	<u>92,482</u>	<u>8,618</u>
Commodities			
Office Supplies	300	226	74
Operating Supplies	5,000	4,238	762
Computer Related Supplies	200	-	200
Books and Subscriptions	200	195	5
Employee Recognition Supplies	500	496	4
Total Commodities	<u>6,200</u>	<u>5,155</u>	<u>1,045</u>
Total Kane Comm	<u>1,229,403</u>	<u>1,190,791</u>	<u>38,612</u>
Court Services Administration			
Personnel Services			
Salaries and Wages	291,678	289,946	1,732
Benefits			
Healthcare Contribution	69,348	46,089	23,259
Dental Contribution	2,445	1,263	1,182
Total Benefits	<u>71,793</u>	<u>47,352</u>	<u>24,441</u>
Contractual Services			
Juvenile Board and Care	-	306	(306)
Repairs and Maintenance - Copiers	2,000	706	1,294
Building Space Rental	-	2,951	(2,951)
Equipment Rental	-	11,136	(11,136)
Repairs and Maintenance - Vehicles	-	1,051	(1,051)
Repairs and Maintenance - Office Equipment	350	115	235

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Printing	\$ 75	\$ -	\$ 75
Conferences and Meetings	250	-	250
Employee Training	250	769	(519)
Employee Mileage Expenditures	250	1,219	(969)
General Association Dues	250	85	165
Miscellaneous Contractual Expenditures	100	9,706	(9,606)
Total Contractual Services	3,525	28,044	(24,519)
Commodities			
Office Supplies	1,000	551	449
Computer Related Supplies	750	1,781	(1,031)
Books and Subscriptions	700	724	(24)
Uniform Supplies	-	2,476	(2,476)
Total Commodities	2,450	5,532	(3,082)
Total Court Services Administration	369,446	370,874	(1,428)
Adult Court Services			
Personnel Services			
Salaries and Wages	1,580,182	1,529,780	50,402
Benefits			
Healthcare Contribution	446,257	371,956	74,301
Dental Contribution	13,872	12,496	1,376
Total Benefits	460,129	384,452	75,677
Contractual Services			
Software Licensing Cost	50	-	50
Juvenile Board and Care	-	81,161	(81,161)
Lab Services	2,000	2,000	-
Testing Services	1,900	1,398	502
Janitorial Services	5,352	4,192	1,160
Repairs and Maintenance - Buildings	-	1,680	(1,680)
Repairs and Maintenance - Copiers	5,800	2,462	3,338
Building Space Rental	3,500	53,981	(50,481)
Equipment Rental	755	1,377	(622)
Repairs and Maintenance - Vehicles	1,715	2,876	(1,161)
Repairs and Maintenance - Office Equipment	2,200	2,564	(364)
General Advertising	-	53	(53)
Employment Advertising	50	-	50
General Printing	500	408	92
Conferences and Meetings	520	126	394
Employee Training	500	531	(31)
Employee Mileage Expenditures	1,000	1,440	(440)
General Association Dues	100	50	50
Miscellaneous Contractual Expenditures	1,020	222	798
Total Contractual Services	26,962	156,521	(129,559)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 3,500	\$ 2,849	\$ 651
Operating Supplies	1,000	570	430
Computer Related Supplies	1,500	1,406	94
Books and Subscriptions	50	-	50
Cleaning Supplies	750	1,155	(405)
Uniform Supplies	100	-	100
Weapons and Ammunition	500	-	500
Medical Supplies and Drugs	250	-	250
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	5,331	(4,331)
Total Commodities	8,700	11,311	(2,611)
Total Adult Court Services	2,075,973	2,082,064	(6,091)
Treatment Alternative Court			
Contractual Services			
Contractual/Consulting Services	106,769	100,327	6,442
Lab Services	1,140	1,063	77
Conferences and Meetings	23,000	6,890	16,110
Total Contractual Services	130,909	108,280	22,629
Commodities			
Operating Supplies	7,550	5,683	1,867
Medical Supplies and Drugs	2,000	590	1,410
Total Commodities	9,550	6,273	3,277
Total Treatment Alternative Court	140,459	114,553	25,906
Electronic Monitoring			
Personnel Services			
Salaries and Wages	230,108	216,656	13,452
Overtime Salaries	17,266	593	16,673
Total Personnel Services	247,374	217,249	30,125
Benefits			
Healthcare Contribution	36,459	41,193	(4,734)
Dental Contribution	1,511	993	518
Total Benefits	37,970	42,186	(4,216)
Contractual Services			
Juvenile Board and Care	-	1,382	(1,382)
Equipment Rental	75,000	78,876	(3,876)
Repairs and Maintenance - Vehicles	4,000	7,708	(3,708)
DV GPS Equipment Rental	30,000	42,669	(12,669)
General Printing	50	68	(18)
Conferences and Meetings	450	-	450
Employee Training	250	625	(375)
Employee Mileage Expenditures	1,000	336	664
General Association Dues	150	-	150

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Contractual Services	\$ 110,900	\$ 131,664	(\$ 20,764)
Commodities			
Office Supplies	900	255	645
Operating Supplies	500	29	471
Uniform Supplies	500	-	500
Medical Supplies and Drugs	100	-	100
Photography Supplies	100	-	100
Fuel- Vehicles	1,000	7,997	(6,997)
Total Commodities	<u>3,100</u>	<u>8,281</u>	<u>(5,181)</u>
Total Electronic Monitoring	<u>399,344</u>	<u>399,380</u>	<u>(36)</u>
Juvenile Court Services			
Personnel Services			
Salaries and Wages	<u>1,217,679</u>	<u>1,113,816</u>	<u>103,863</u>
Benefits			
Healthcare Contribution	226,410	204,563	21,847
Dental Contribution	7,854	7,433	421
Total Benefits	<u>234,264</u>	<u>211,996</u>	<u>22,268</u>
Contractual Services			
Contractual/Consulting Services	1,000	-	1,000
Juvenile Board and Care	-	116,197	(116,197)
Lab Services	1,000	974	26
Janitorial Services	4,000	3,382	618
Repairs and Maintenance - Copiers	3,500	1,731	1,769
Building Space Rental	2,600	20,657	(18,057)
Equipment Rental	700	897	(197)
Repairs and Maintenance - Vehicles	2,500	2,600	(100)
Repairs and Maintenance - Office Equipment	2,500	695	1,805
Employment Advertising	200	-	200
General Printing	500	306	194
Conferences and Meetings	500	150	350
Employee Training	500	694	(194)
Employee Mileage Expenditures	1,012	3,015	(2,003)
General Association Dues	100	-	100
Miscellaneous Contractual Expenditures	13,038	19,014	(5,976)
Total Contractual Services	<u>33,650</u>	<u>170,312</u>	<u>(136,662)</u>
Commodities			
Office Supplies	3,000	179	2,821
Operating Supplies	3,300	994	2,306
Computer Related Supplies	1,300	1,134	166
Books and Subscriptions	250	-	250
Cleaning Supplies	400	371	29
Uniform Supplies	100	-	100
Medical Supplies and Drugs	100	-	100
Photography Supplies	50	-	50

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fuel - Vehicles	\$ 1,000	\$ 2,187	(\$ 1,187)
Total Commodities	9,500	4,865	4,635
Total Juvenile Court Services	1,495,093	1,500,989	(5,896)
Juvenile Custody			
Personnel Services			
Salaries and Wages	37,141	35,788	1,353
Healthcare Contribution	18,440	18,227	213
Dental Contribution	513	487	26
Total Benefits	18,953	18,714	239
Contractual Services			
Psychological/Psychiatric Services	1,350	26	1,324
Medical/Dental/Hospital Services	1,500	-	1,500
Juvenile Board and Care	840,346	841,861	(1,515)
Employee Training	500	3,982	(3,482)
Employee Mileage Expenditures	500	168	332
Total Contractual Services	844,196	846,037	(1,841)
Commodities			
Clothing Supplies	250	-	250
Total Juvenile Custody	900,540	900,539	1
Juvenile Justice Center			
Personnel Services			
Salaries and Wages	2,322,734	2,123,270	199,464
Overtime Salaries	12,000	3,044	8,956
Total Personnel Services	2,334,734	2,126,314	208,420
Benefits			
Healthcare Contribution	522,890	444,688	78,202
Dental Contribution	16,651	14,682	1,969
Total Benefits	539,541	459,370	80,171
Contractual Services			
Contractual/Consulting Services	147,000	122,870	24,130
Juvenile Board and Care	-	288,269	(288,269)
Repairs and Maintenance - Copiers	3,500	3,512	(12)
Repairs and Maintenance - Communications Equip.	18,000	24,450	(6,450)
Repairs and Maintenance - Equipment	3,500	9,422	(5,922)
Equipment Rental	250	3,946	(3,696)
Repairs and Maintenance - Vehicles	1,500	1,539	(39)
Repairs and Maintenance - Office Equipment	5,500	7,953	(2,453)
Conferences and Meetings	100	124	(24)
Employee Training	100	512	(412)
Employee Mileage Expenditures	750	609	141
General Association Dues	150	-	150
Employee Medical Expenditures	500	-	500
Miscellaneous Contractual Expenditures	1,000	788	212

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Contractual Services	\$ 181,850	\$ 463,994	(\$ 282,144)
Commodities			
Office Supplies	3,500	3,991	(491)
Operating Supplies	10,000	11,494	(1,494)
Computer Related Supplies	1,500	8,851	(7,351)
Utilities - Water	7,000	5,200	1,800
Uniform Supplies	750	750	-
Food	100,000	106,785	(6,785)
Clothing Supplies	3,000	2,225	775
Medical Supplies and Drugs	500	2,280	(1,780)
Occupational Therapy Supplies	250	-	250
Fuel - Vehicles	500	857	(357)
Total Commodities	<u>127,000</u>	<u>142,433</u>	<u>(15,433)</u>
Total Juvenile Justice Center	<u>3,183,125</u>	<u>3,192,111</u>	<u>(8,986)</u>
Kids Education Program			
Personnel Services			
Salaries and Wages	<u>25,674</u>	<u>26,796</u>	<u>(1,122)</u>
Benefits			
Healthcare Contribution	6,288	6,207	81
Dental Contribution	198	188	10
Total Benefits	<u>6,486</u>	<u>6,395</u>	<u>91</u>
Contractual Services			
Contractual/Consulting Services	39,600	31,556	8,044
Repairs and Maintenance- Copiers	500	720	(220)
Total Contractual Services	<u>40,100</u>	<u>32,276</u>	<u>7,824</u>
Commodities			
Office Supplies	-	795	(795)
Total Kids Education Program	<u>72,260</u>	<u>66,262</u>	<u>5,998</u>
Diagnostic Center			
Personnel Services			
Salaries and Wages	<u>353,019</u>	<u>348,851</u>	<u>4,168</u>
Benefits			
Healthcare Contribution	83,497	51,640	31,857
Dental Contribution	2,210	2,128	82
Total Benefits	<u>85,707</u>	<u>53,768</u>	<u>31,939</u>
Contractual Services			
Contractual/Consulting Services	27,672	13,175	14,497
Juvenile Board and Care	-	58,143	(58,143)
Repairs and Maintenance - Computers	750	247	503
Repairs and Maintenance - Copiers	750	362	388
Repairs and Maintenance - Equipment	500	405	95
General Printing	50	-	50
Conferences and Meetings	-	112	(112)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 4,000	\$ 773	\$ 3,227
Employee Mileage Expenditures	5,500	5,311	189
General Association Dues	1,500	780	720
Miscellaneous Contractual Expenditures	700	-	700
Total Contractual Services	41,422	79,308	(37,886)
Commodities			
Office Supplies	2,500	2,190	310
Operating Supplies	11,000	12,642	(1,642)
Books and Subscriptions	2,500	46	2,454
Medical Supplies and Drugs	50	-	50
Total Commodities	16,050	14,878	1,172
Total Diagnostic Center	496,198	496,805	(607)
County Coroner			
Personnel Services			
Salaries and Wages	420,562	430,490	(9,928)
Employee Per Diem	69,593	67,924	1,669
Total Personnel Services	490,155	498,414	(8,259)
Benefits			
Healthcare Contribution	83,557	96,371	(12,814)
Dental Contribution	3,037	3,612	(575)
Total Benefits	86,594	99,983	(13,389)
Contractual Services			
Contractual/Consulting Services	44,268	39,144	5,124
Autopsies	41,330	32,251	9,079
Forensic Expenditures	17,500	24,655	(7,155)
Toxicology Expenditures	36,170	35,212	958
Inquests	100	53	47
X-Rays	-	874	(874)
Repairs and Maintenance - Computers	300	-	300
Repairs and Maintenance - Copiers	2,550	758	1,792
Repairs and Maintenance - Communications Equip.	500	-	500
Repairs and Maintenance - Vehicles	5,500	4,156	1,344
Conferences and Meetings	1,000	-	1,000
Employee Training	3,850	1,363	2,487
Employee Mileage Expenditures	900	-	900
General Association Dues	900	335	565
Employee Medical Expenditures	100	-	100
Miscellaneous Contractual Expenditures	5,000	3,497	1,503
Total Contractual Services	159,968	142,298	17,670
Commodities			
Office Supplies	4,500	2,664	1,836
Operating Supplies	500	168	332
Computer Related Supplies	400	413	(13)
Books and Subscriptions	400	209	191

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Computer Software - Non-Capital	\$ 500	\$ 268	\$ 232
Computer Hardware - Non-Capital	465	111	354
Court Reporting Supplies	1,000	-	1,000
Uniform Supplies	2,000	500	1,500
Medical Supplies and Drugs	200	229	(29)
Photography Supplies	2,500	511	1,989
Fuel - Vehicles	6,000	5,881	119
Total Commodities	<u>18,465</u>	<u>10,954</u>	<u>7,511</u>
Total County Coroner	<u>755,182</u>	<u>751,649</u>	<u>3,533</u>
Emergency Services			
Personnel Services			
Salaries and Wages	<u>144,362</u>	<u>144,917</u>	<u>(555)</u>
Benefits			
Healthcare Contribution	18,863	18,622	241
Dental Contribution	710	675	35
Total Benefits	<u>19,573</u>	<u>19,297</u>	<u>276</u>
Contractual Services			
Contracts and Consulting	185,340	82,686	102,654
Community Action Program	12,500	6,257	6,243
Repairs and Maintenance - Communications Equip.	1,262	588	674
Repairs and Maintenance - Equipment	1,500	117	1,383
Equipment Rental	5,000	3,458	1,542
Repairs and Maintenance - Vehicles	2,200	1,672	528
Miscellaneous Contractual Expenditures	1,985	1,068	917
Total Contractual Services	<u>209,787</u>	<u>95,846</u>	<u>113,941</u>
Commodities			
Office Supplies	1,000	836	164
Operating Supplies	1,000	1,495	(495)
Computer Related Supplies	-	99	(99)
Fuel - Vehicles	4,000	4,519	(519)
Total Commodities	<u>6,000</u>	<u>6,949</u>	<u>(949)</u>
Capital Outlay			
Computers	59,700	43,631	16,069
Total Emergency Services	<u>439,422</u>	<u>310,640</u>	<u>128,782</u>
County Development			
Personnel Services			
Salaries and Wages	894,587	771,210	123,377
Employee Per Diem	7,500	4,824	2,676
Total Personnel Services	<u>902,087</u>	<u>776,034</u>	<u>126,053</u>
Benefits			
Healthcare Contribution	190,883	161,823	29,060
Dental Contribution	7,138	5,513	1,625
Total Benefits	<u>198,021</u>	<u>167,336</u>	<u>30,685</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Project Administration Services	\$ 13,250	\$ 13,147	\$ 103
Contractual/Consulting Services	122,728	140,085	(17,357)
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance - Computers	4,000	196	3,804
Repairs and Maintenance - Copiers	5,000	7,946	(2,946)
Repairs and Maintenance - Communications Equip.	1,000	-	1,000
Repairs and Maintenance - Vehicles	5,000	4,403	597
Repairs and Maintenance - Office Equipment	1,000	470	530
General Printing	12,500	737	11,763
Legal Printing	12,000	6,738	5,262
Conferences and Meetings	8,000	2,355	5,645
Employee Training	2,000	264	1,736
Employee Mileage Expenditures	5,000	1,443	3,557
General Association Dues	5,000	3,260	1,740
Miscellaneous Contractual Expenditures	4,500	5,613	(1,113)
Total Contractual Services	<u>202,328</u>	<u>186,657</u>	<u>15,671</u>
Commodities			
Office Supplies	4,500	3,525	975
Operating Supplies	7,250	6,144	1,106
Computer Related Supplies	2,500	2,898	(398)
Books and Subscriptions	2,000	1,027	973
Computer Software - Non-Capital	1,500	-	1,500
Computer Hardware - Non-Capital	1,980	-	1,980
Photography Supplies	500	-	500
Fuel - Vehicles	12,000	6,541	5,459
Total Commodities	<u>32,230</u>	<u>20,135</u>	<u>12,095</u>
Capital Outlay			
Computers	-	428	(428)
Computer Software - Capital	-	932	(932)
Total Capital Outlay	<u>-</u>	<u>1,360</u>	<u>(1,360)</u>
Total County Development	<u>1,334,666</u>	<u>1,151,522</u>	<u>183,144</u>
Administrative Adjudication Program			
Contractual Services			
Contractual/Consulting Services	8,294	2,800	5,494
General Printing	200	-	200
Employee Training	250	-	250
Total Contractual Services	<u>8,744</u>	<u>2,800</u>	<u>5,944</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>2,800</u>	<u>6,644</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Water Resources			
Personnel Services			
Salaries and Wages	\$ 273,435	\$ 274,486	(\$ 1,051)
Benefits			
Healthcare Contribution	42,078	41,593	485
Dental Contribution	1,411	1,342	69
Total Benefits	<u>43,489</u>	<u>42,935</u>	<u>554</u>
Contractual Services			
Special Studies	110,000	1,000	109,000
Repairs and Maintenance - Copiers	500	644	(144)
Repairs and Maintenance - Equipment	15,000	12,750	2,250
Repairs and Maintenance - Vehicles	2,000	2,119	(119)
Repairs and Maintenance - Office Equipment	100	-	100
Legal Printing	2,000	1,542	458
Conferences and Meetings	500	1,013	(513)
Employee Training	500	555	(55)
Employee Mileage Expenditures	100	381	(281)
General Association Dues	1,000	843	157
Miscellaneous Contractual Expenditures	-	1,387	(1,387)
Total Contractual Services	<u>131,700</u>	<u>22,234</u>	<u>109,466</u>
Commodities			
Office Supplies	500	874	(374)
Operating Supplies	100	103	(3)
Computer Related Supplies	-	165	(165)
Books and Subscriptions	100	-	100
Computer Software - Non-Capital	-	2,081	(2,081)
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	701	299
Total Commodities	<u>1,750</u>	<u>3,924</u>	<u>(2,174)</u>
Total Water Resources	<u>450,374</u>	<u>343,579</u>	<u>106,795</u>
Debt Service - Principal	935,000	935,000	-
Debt Service - Interest and Fees	<u>1,347,735</u>	<u>1,347,284</u>	<u>451</u>
 Total Expenditures	 <u>\$ 73,015,889</u>	 <u>\$ 71,143,490</u>	 <u>\$ 1,872,399</u>

KANE COUNTY, ILLINOIS

General Fund - Insurance Liability Account
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 2,914,048	\$ 3,056,586	\$ 142,538
Reimbursements	150,000	145,056	(4,944)
Interest	12,000	22,528	10,528
Miscellaneous	50,000	4,937	(45,063)
Total Revenues	3,126,048	3,229,107	103,059
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	107,736	97,855	9,881
Benefits			
Healthcare Contribution	12,619	10,861	1,758
Dental Contribution	513	487	26
FICA/SS Contribution	8,242	8,658	(416)
IMRF Contribution	9,600	8,217	1,383
Total Benefits	30,974	28,223	2,751
Contractual Services			
Project Administration Services	125,000	100,000	25,000
Contractual/Consulting Services	150,000	275,882	(125,882)
Liability Insurance	700,117	574,538	125,579
Workers Compensation	967,978	839,483	128,495
Unemployment Claims	165,500	136,992	28,508
Conferences and Meetings	600	-	600
Employee Training	800	-	800
General Association Dues	450	-	450
Employee Contractual Expenditures	-	23,500	(23,500)
Total Contractual Services	2,110,445	1,950,395	160,050
Commodities			
Office Supplies	400	312	88
Operating Supplies	200	125	75
Computer Related Supplies	200	249	(49)
Books and Subscriptions	300	-	300
Total Commodities	1,100	686	414
Total General Government	2,250,255	2,077,159	173,096
Judicial			
Personnel Services			
Salaries and Wages	447,727	488,735	(41,008)
Benefits			
Healthcare Contribution	92,632	71,726	20,906
Dental Contribution	2,721	2,097	624
FICA/SS Contribution	34,251	34,298	(47)

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
IMRF Contribution	\$ 39,892	\$ 36,003	\$ 3,889
Total Benefits	<u>169,496</u>	<u>144,124</u>	<u>25,372</u>
Contractual Services			
Legal Services	192,785	167,526	25,259
Trials and Costs of Hearing	24,820	16,208	8,612
Repairs and Maintenance - Copiers	1,000	812	188
Liability Insurance	12,447	12,447	-
Workers Compensation	7,432	7,432	-
Unemployment Claims	851	851	-
General Printing	500	29	471
Legal Printing	500	-	500
Conferences and Meetings	2,000	2,480	(480)
Employee Training	7,520	7,245	275
Employee Mileage Expenditures	500	618	(118)
General Association Dues	2,215	1,651	564
Total Contractual Services	<u>252,570</u>	<u>217,299</u>	<u>35,271</u>
Commodities			
Office Supplies	500	2,605	(2,105)
Books and Subscriptions	5,500	3,768	1,732
Total Commodities	<u>6,000</u>	<u>6,373</u>	<u>(373)</u>
Total Judicial	<u>875,793</u>	<u>856,531</u>	<u>19,262</u>
 Total Expenditures	 <u>3,126,048</u>	 <u>2,933,690</u>	 <u>192,358</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 295,417	 <u>\$ 295,417</u>
 Fund Balance at Beginning of Year		 <u>2,982,000</u>	
 Fund Balance at End of Year		 <u>\$ 3,277,417</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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 100,000	\$ 215,393	\$ 115,393
Total Revenues	100,000	215,393	115,393
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	8,303,835	4,943,129	3,360,706
Repairs and Maintenance - Resurfacing	8,250,000	7,412,067	837,933
Total Highway and Streets	16,553,835	12,355,196	4,198,639
Capital Outlay			
Road Construction	1,371,636	266,867	1,104,769
Bridge Construction	3,231,220	2,521,357	709,863
Highway Right of Way	6,813,400	953,662	5,859,738
Total Capital Outlay	11,416,256	3,741,886	7,674,370
Total Expenditures	27,970,091	16,097,082	11,873,009
Net Change in Fund Balance	(\$ 27,870,091)	(15,881,689)	\$ 11,988,402
Fund Balance at Beginning of Year		30,652,417	
Fund Balance at End of Year		\$ 14,770,728	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ 3,870,007	\$ 6,640,756	\$ 2,770,749
Interest	50,000	121,354	71,354
Miscellaneous	-	521	521
	<u>3,920,007</u>	<u>6,762,631</u>	<u>2,842,624</u>
Total Revenues			
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,344,909	590,288	754,621
Capital Outlay			
Road Construction	2,319,758	1,563,385	756,373
Construction - Bridges	312,574	42,024	270,550
Highway Right of Way	396,000	7,994	388,006
Total Capital Outlay	<u>3,028,332</u>	<u>1,613,403</u>	<u>1,414,929</u>
	<u>4,373,241</u>	<u>2,203,691</u>	<u>2,169,550</u>
Total Expenditures			
Net Change in Fund Balance	<u>(\$ 453,234)</u>	<u>4,558,940</u>	<u>\$ 5,012,174</u>
Fund Balance at Beginning of Year		<u>10,276,851</u>	
Fund Balance at End of Year		<u>\$ 14,835,791</u>	

KANE COUNTY, ILLINOIS

November 30, 2010

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.

DUI Fund - To account for fees to be used to provide educational materials and opportunities to law enforcement, first responders, and court representatives to present to audiences the potential effects of driving under the influence and driving while intoxicated.

KANE COUNTY, ILLINOIS

November 30, 2010

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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.

KANE COUNTY, ILLINOIS

November 30, 2010

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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,

Probation Victim Services Fund - To account for funds collected when a probation department assesses more than a \$25/month probation fee to be used to support services in the community serving victims of crime.

Coroner Administration Fund - To account for fees to be used solely for the purchase of electronic and forensic equipment identification equipment or other related supplies and the operating expenses of the Coroner's office.

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.

KANE COUNTY, ILLINOIS

November 30, 2010

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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..

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.

Homeless Management Information Systems Fund - To account for grant monies to aid in the collection and analysis of homeless service data, which will improve the County's ability to track services used and to identify unmet needs.

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.

Neighborhood Stabilization Program Fund - To account for grant funding for the purchase and rehabilitation of foreclosed homes.

KANE COUNTY, ILLINOIS

November 30, 2010

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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

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

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

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

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.

Transit Sales Tax Debt Service Fund - To account for all payments of principal and interest due on the County's General Obligation Bonds Series 2009 Series A and B and the accumulation of debt service reserves from the RTA Sales Tax allotments.

KANE COUNTY, ILLINOIS

November 30, 2010

NONMAJOR GOVERNMENTAL FUNDS

Capital Projects Funds

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

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

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

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

Transportation 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.**

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, 2010

Special Revenue Funds

	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund	Riverboat Fund
Assets					
Cash and Investments	\$ 17,633	\$ 1,607,967	\$ 5,081,980	\$ 3,494,418	\$ 11,741,682
Cash Held by Paying Agent	-	-	-	-	745,401
Interest Receivable	17	1,574	4,883	3,358	11,995
Property Tax Receivable	-	-	1,864	1,124	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	68	55,044	167,922	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 17,718	\$ 1,664,585	\$ 5,256,649	\$ 3,498,900	\$ 12,499,078
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 16,013	\$ 1,004,743	\$ 27,577	\$ 69,640
Accrued Payroll	-	25,385	-	135,008	2,135
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	-	41,398	1,004,743	162,585	71,775
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	17,718	1,623,187	4,251,906	3,336,315	12,427,303
Total Fund Balances	17,718	1,623,187	4,251,906	3,336,315	12,427,303
Total Liabilities and Fund Balances	\$ 17,718	\$ 1,664,585	\$ 5,256,649	\$ 3,498,900	\$ 12,499,078

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
\$ 677,226	\$ 1,094,930	\$ 435,197	\$ 36,759	\$ 1,446,907	\$ 41,537	\$ 191,416
-	-	-	-	-	-	-
650	1,052	361	45	1,389	40	174
-	-	-	-	-	-	-
524,265	104,853	-	-	-	-	-
109,790	-	-	9,790	25,640	2,796	-
-	-	-	-	-	-	-
1,166,545	-	-	-	-	-	-
<u>\$ 2,478,476</u>	<u>\$ 1,200,835</u>	<u>\$ 435,558</u>	<u>\$ 46,594</u>	<u>\$ 1,473,936</u>	<u>\$ 44,373</u>	<u>\$ 191,590</u>
\$ 45,563	\$ -	\$ -	\$ 1,524	\$ 407	\$ -	\$ -
-	-	247	2,703	9,538	1,687	-
-	-	-	-	-	-	-
181,949	36,390	-	-	-	-	-
<u>227,512</u>	<u>36,390</u>	<u>247</u>	<u>4,227</u>	<u>9,945</u>	<u>1,687</u>	<u>-</u>
1,166,545	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,084,419	1,164,445	435,311	42,367	1,463,991	42,686	191,590
<u>2,250,964</u>	<u>1,164,445</u>	<u>435,311</u>	<u>42,367</u>	<u>1,463,991</u>	<u>42,686</u>	<u>191,590</u>
<u>\$ 2,478,476</u>	<u>\$ 1,200,835</u>	<u>\$ 435,558</u>	<u>\$ 46,594</u>	<u>\$ 1,473,936</u>	<u>\$ 44,373</u>	<u>\$ 191,590</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

Special Revenue Funds (Continued)

	D.U.I. Fund	Court Automation Fund	Court Document Storage Fund	Child Support Fund	Circuit Clerk Administrative Services Fund
Assets					
Cash and Investments	\$ 2,517	\$ 990,554	\$ 884,125	\$ 293,689	\$ 230,809
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	2	849	765	272	204
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 2,519	\$ 991,403	\$ 884,890	\$ 293,961	\$ 231,013
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 20,514	\$ 8,514	\$ 43	\$ 4,411
Accrued Payroll	-	29,876	22,307	9,764	7,885
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	-	50,390	30,821	9,807	12,296
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	2,519	941,013	854,069	284,154	218,717
Total Fund Balances	2,519	941,013	854,069	284,154	218,717
Total Liabilities and Fund Balances	\$ 2,519	\$ 991,403	\$ 884,890	\$ 293,961	\$ 231,013

Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	SAO Domestic Violence Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Weed and Seed Fund
\$ 117,097	\$ 370,364	\$ 94,703	\$ 164,631	\$ 37,026	\$ 42,695	\$ 23,535
-	-	-	-	-	-	-
-	-	-	158	36	41	-
-	-	-	-	-	-	-
136,022	31,780	-	-	-	11,346	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 253,119</u>	<u>\$ 402,144</u>	<u>\$ 94,703</u>	<u>\$ 164,789</u>	<u>\$ 37,062</u>	<u>\$ 54,082</u>	<u>\$ 23,535</u>
\$ 95	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33,669	14,993	5,643	19,754	10,563	6,065	3,965
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>33,764</u>	<u>14,993</u>	<u>5,643</u>	<u>19,754</u>	<u>10,563</u>	<u>6,065</u>	<u>3,965</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
219,355	387,151	89,060	145,035	26,499	48,017	19,570
<u>219,355</u>	<u>387,151</u>	<u>89,060</u>	<u>145,035</u>	<u>26,499</u>	<u>48,017</u>	<u>19,570</u>
<u>\$ 253,119</u>	<u>\$ 402,144</u>	<u>\$ 94,703</u>	<u>\$ 164,789</u>	<u>\$ 37,062</u>	<u>\$ 54,082</u>	<u>\$ 23,535</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

Special Revenue Funds (Continued)

	Child Advocacy Center Fund	Law Library Fund	Court Security Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund
Assets					
Cash and Investments	\$ 75,091	\$ 300,863	\$ 1,176,521	\$ -	\$ 4,886
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	67	264	1,005	-	3
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	20,635	701	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	13,775	-	-
Total Assets	<u>\$ 95,793</u>	<u>\$ 301,828</u>	<u>\$ 1,191,301</u>	<u>\$ -</u>	<u>\$ 4,889</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 8,897	\$ 65,015	\$ 7,722	\$ -	\$ -
Accrued Payroll	39,395	6,193	72,171	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>48,292</u>	<u>71,208</u>	<u>79,893</u>	<u>-</u>	<u>-</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	13,775	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	47,501	230,620	1,097,633	-	4,889
Total Fund Balances	<u>47,501</u>	<u>230,620</u>	<u>1,111,408</u>	<u>-</u>	<u>4,889</u>
Total Liabilities and Fund Balances	<u>\$ 95,793</u>	<u>\$ 301,828</u>	<u>\$ 1,191,301</u>	<u>\$ -</u>	<u>\$ 4,889</u>

Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund	Juvenile Drug Court Fund	Probation Victim Services Fund
\$ 1,613,382	\$ 66,637	\$ 546,539	\$ 269,627	\$ -	\$ 91,352	\$ 2,686
-	-	-	-	-	-	-
-	57	-	251	-	84	2
-	-	-	-	-	-	-
-	-	-	-	-	-	-
17,868	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,631,250</u>	<u>\$ 66,694</u>	<u>\$ 546,539</u>	<u>\$ 269,878</u>	<u>\$ -</u>	<u>\$ 91,436</u>	<u>\$ 2,688</u>
\$ 101,949	\$ 5,249	\$ -	\$ 9,389	\$ -	\$ 10,397	\$ -
-	-	-	25,157	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>101,949</u>	<u>5,249</u>	<u>-</u>	<u>34,546</u>	<u>-</u>	<u>10,397</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,529,301	61,445	546,539	235,332	-	81,039	2,688
<u>1,529,301</u>	<u>61,445</u>	<u>546,539</u>	<u>235,332</u>	<u>-</u>	<u>81,039</u>	<u>2,688</u>
<u>\$ 1,631,250</u>	<u>\$ 66,694</u>	<u>\$ 546,539</u>	<u>\$ 269,878</u>	<u>\$ -</u>	<u>\$ 91,436</u>	<u>\$ 2,688</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

Special Revenue Funds (Continued)

	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund
Assets					
Cash and Investments	\$ 7,417	\$ 454,885	\$ 10,446,783	\$ 700,563	\$ 9,812,163
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	10	430	10,002	673	9,394
Property Tax Receivable	-	-	1,705	106	-
Intergovernmental Receivable	-	-	113,093	5,721	1,474,983
Other Receivables	18,275	15,192	31,696	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 25,702	\$ 470,507	\$ 10,603,279	\$ 707,063	\$ 11,296,540
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 11,909	\$ 533,294	\$ 27,871	\$ 246,742
Accrued Payroll	-	26,338	132,564	-	104,170
Due to Other Funds	-	1,072,911	-	-	-
Deferred Revenue	-	-	9,781	1,104	-
Total Liabilities	-	1,111,158	675,639	28,975	350,912
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	25,702	(640,651)	9,927,640	678,088	10,945,628
Total Fund Balances	25,702	(640,651)	9,927,640	678,088	10,945,628
Total Liabilities and Fund Balances	\$ 25,702	\$ 470,507	\$ 10,603,279	\$ 707,063	\$ 11,296,540

County Highway Matching Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund	County Health Fund	Kane Kares Fund	Youth Services Fund	Veterans' Commission Fund
\$ 65,974	\$ 17,651,476	\$ 17,114,764	\$ 1,902,111	\$ -	\$ 124,901	\$ 599,232
-	-	-	-	-	-	-
63	16,955	16,439	1,866	-	120	576
22	-	-	671	-	-	105
-	2,469,428	3,055,095	1,571,144	-	-	-
-	-	-	-	91,273	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 66,059</u>	<u>\$ 20,137,859</u>	<u>\$ 20,186,298</u>	<u>\$ 3,475,792</u>	<u>\$ 91,273</u>	<u>\$ 125,021</u>	<u>\$ 599,913</u>

\$ -	\$ 1,355,538	\$ 129,551	\$ 194,322	\$ 2,050	\$ -	\$ 1,673
-	-	-	184,962	19,332	-	11,181
-	-	-	-	44,259	-	-
-	804,559	994,656	586,057	-	-	-
<u>-</u>	<u>2,160,097</u>	<u>1,124,207</u>	<u>965,341</u>	<u>65,641</u>	<u>-</u>	<u>12,854</u>

-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
66,059	17,977,762	19,062,091	2,510,451	25,632	125,021	587,059
<u>66,059</u>	<u>17,977,762</u>	<u>19,062,091</u>	<u>2,510,451</u>	<u>25,632</u>	<u>125,021</u>	<u>587,059</u>

<u>\$ 66,059</u>	<u>\$ 20,137,859</u>	<u>\$ 20,186,298</u>	<u>\$ 3,475,792</u>	<u>\$ 91,273</u>	<u>\$ 125,021</u>	<u>\$ 599,913</u>
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KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

Special Revenue Funds (Continued)

	Economic Development Fund	Community Development Block Grant Fund	Home Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund
Assets					
Cash and Investments	\$ 222,811	\$ -	\$ -	\$ 108,478	\$ -
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	214	-	-	104	-
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	-	-	-
Other Receivables	-	15,574	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 223,025</u>	<u>\$ 15,574</u>	<u>\$ -</u>	<u>\$ 108,582</u>	<u>\$ -</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 10,000	\$ -	\$ 165	\$ -	\$ -
Accrued Payroll	3,903	8,942	3,401	-	-
Due to Other Funds	-	40	34,160	-	298
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>13,903</u>	<u>8,982</u>	<u>37,726</u>	<u>-</u>	<u>298</u>
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	209,122	6,592	(37,726)	108,582	(298)
Total Fund Balances	<u>209,122</u>	<u>6,592</u>	<u>(37,726)</u>	<u>108,582</u>	<u>(298)</u>
Total Liabilities and Fund Balances	<u>\$ 223,025</u>	<u>\$ 15,574</u>	<u>\$ -</u>	<u>\$ 108,582</u>	<u>\$ -</u>

Cost Share Drainage Fund	Recovery Act Programs Fund	Neighborhood Stabilization Program Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund
\$ 322,424	\$ -	\$ 1,721	\$ 1,336,265	\$ 2,401,209	\$ 314,068	\$ 103,309
-	-	-	-	-	-	-
310	-	-	1,283	2,306	-	99
-	-	-	-	-	-	-
-	619,231	-	-	798,173	878,452	-
-	-	-	-	5,131	1,909	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 322,734</u>	<u>\$ 619,231</u>	<u>\$ 1,721</u>	<u>\$ 1,337,548</u>	<u>\$ 3,206,819</u>	<u>\$ 1,194,429</u>	<u>\$ 103,408</u>
\$ 221,545	\$ 541,414	\$ -	\$ 4,263	\$ 7,641	\$ 1,116,793	\$ 99
-	8,684	2,739	7,715	-	74,512	-
-	106,493	-	-	-	-	-
-	-	-	-	-	20,585	-
<u>221,545</u>	<u>656,591</u>	<u>2,739</u>	<u>11,978</u>	<u>7,641</u>	<u>1,211,890</u>	<u>99</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
101,189	(37,360)	(1,018)	1,325,570	3,199,178	(17,461)	103,309
<u>101,189</u>	<u>(37,360)</u>	<u>(1,018)</u>	<u>1,325,570</u>	<u>3,199,178</u>	<u>(17,461)</u>	<u>103,309</u>
<u>\$ 322,734</u>	<u>\$ 619,231</u>	<u>\$ 1,721</u>	<u>\$ 1,337,548</u>	<u>\$ 3,206,819</u>	<u>\$ 1,194,429</u>	<u>\$ 103,408</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

	Special Revenue Funds (Continued)			Debt Service Funds	
	Tax Sale Purchase Fund	Marriage Fees Fund	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund
Assets					
Cash and Investments	\$ 81,059	\$ 4,706	\$ 97,043,300	\$ 1,846,031	\$ 2,015,801
Cash Held by Paying Agent	-	-	745,401	-	-
Interest Receivable	78	-	90,520	1,057	1,936
Property Tax Receivable	-	-	5,597	-	-
Intergovernmental Receivable	-	-	11,614,438	-	-
Other Receivables	-	-	768,452	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	1,180,320	-	-
Total Assets	\$ 81,137	\$ 4,706	\$ 111,448,028	\$ 1,847,088	\$ 2,017,737
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 78	\$ -	\$ 5,812,610	\$ -	\$ -
Accrued Payroll	-	-	1,072,546	-	-
Due to Other Funds	-	-	1,258,161	-	-
Deferred Revenue	-	-	2,635,081	-	-
Total Liabilities	78	-	10,778,398	-	-
Fund Balances					
Reserved for:					
Prepaid Items	-	-	1,180,320	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	1,847,088	2,017,737
Capital Projects	-	-	-	-	-
Permanent Funds	-	-	-	-	-
Unreserved	81,059	4,706	99,489,310	-	-
Total Fund Balances	81,059	4,706	100,669,630	1,847,088	2,017,737
Total Liabilities and Fund Balances	\$ 81,137	\$ 4,706	\$ 111,448,028	\$ 1,847,088	\$ 2,017,737

Capital Projects Funds

Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Mill Creek Special Service Area Fund
\$ 2,632,534	\$ 2,761,509	\$ 8,203,386	\$ 17,459,261	\$ 6,837,288	\$ 3,816,230	\$ 925,362
-	-	-	-	-	-	-
2,528	2,683	7,879	16,083	6,567	3,666	892
864	-	-	864	-	-	140
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	654,206	-	-
-	-	-	-	-	-	-
<u>\$ 2,635,926</u>	<u>\$ 2,764,192</u>	<u>\$ 8,211,265</u>	<u>\$ 17,476,208</u>	<u>\$ 7,498,061</u>	<u>\$ 3,819,896</u>	<u>\$ 926,394</u>
\$ -	\$ -	\$ -	\$ -	\$ 5,491	\$ 360,652	\$ 20,116
-	-	-	-	-	-	1,342
-	-	-	-	-	-	-
-	-	146,057	146,057	-	-	-
-	-	<u>146,057</u>	<u>146,057</u>	<u>5,491</u>	<u>360,652</u>	<u>21,458</u>
-	-	-	-	-	-	-
-	-	-	-	654,206	-	-
2,635,926	2,764,192	8,065,208	17,330,151	-	-	-
-	-	-	-	-	3,459,244	904,936
-	-	-	-	-	-	-
-	-	-	-	6,838,364	-	-
<u>2,635,926</u>	<u>2,764,192</u>	<u>8,065,208</u>	<u>17,330,151</u>	<u>7,492,570</u>	<u>3,459,244</u>	<u>904,936</u>
<u>\$ 2,635,926</u>	<u>\$ 2,764,192</u>	<u>\$ 8,211,265</u>	<u>\$ 17,476,208</u>	<u>\$ 7,498,061</u>	<u>\$ 3,819,896</u>	<u>\$ 926,394</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2010

Capital Projects Funds (Continued)

	Bowes Creek Special Service Area Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund
Assets					
Cash and Investments	\$ 1,173	\$ 946,249	\$ 1,015,215	\$ 2,055,429	\$ 1,720,210
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	1	910	978	1,962	1,683
Property Tax Receivable	-	-	-	-	-
Intergovernmental Receivable	-	-	3,560	347,139	-
Other Receivables	-	-	-	-	848
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 1,174	\$ 947,159	\$ 1,019,753	\$ 2,404,530	\$ 1,722,741
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 950	\$ -	\$ -	\$ 41,103
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	347,139	-
Total Liabilities	-	950	-	347,139	41,103
Fund Balances					
Reserved for:					
Prepaid Items	-	-	-	-	-
Long-Term Interfund Loans	-	-	-	-	-
Debt Service	-	-	-	-	-
Capital Projects	1,174	946,209	1,019,753	2,057,391	1,681,638
Permanent Funds	-	-	-	-	-
Unreserved	-	-	-	-	-
Total Fund Balances	1,174	946,209	1,019,753	2,057,391	1,681,638
Total Liabilities and Fund Balances	\$ 1,174	\$ 947,159	\$ 1,019,753	\$ 2,404,530	\$ 1,722,741

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	South Impact Fees Fund
\$ 1,123,939	\$ 1,146,857	\$ 1,895,557	\$ 163,473	\$ 642,460	\$ 430,853	\$ 278,110
-	-	-	-	-	-	-
1,081	1,110	1,827	157	618	418	273
-	-	-	-	-	-	-
-	9,230	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 1,125,020</u>	<u>\$ 1,157,197</u>	<u>\$ 1,897,384</u>	<u>\$ 163,630</u>	<u>\$ 643,078</u>	<u>\$ 431,271</u>	<u>\$ 278,383</u>
\$ -	\$ -	\$ 5,200	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	158,752	-	-	-	-	-
<u>-</u>	<u>158,752</u>	<u>5,200</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,125,020	998,445	1,892,184	163,630	643,078	431,271	278,383
-	-	-	-	-	-	-
<u>1,125,020</u>	<u>998,445</u>	<u>1,892,184</u>	<u>163,630</u>	<u>643,078</u>	<u>431,271</u>	<u>278,383</u>
<u>\$ 1,125,020</u>	<u>\$ 1,157,197</u>	<u>\$ 1,897,384</u>	<u>\$ 163,630</u>	<u>\$ 643,078</u>	<u>\$ 431,271</u>	<u>\$ 278,383</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds Combining Balance Sheet November 30, 2010

	Capital Projects Funds (Cont.)	Permanent Fund	
	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
Assets			
Cash and Investments	\$ 22,998,405	\$ 2,825,939	\$ 140,326,905
Cash Held by Paying Agent	-	-	745,401
Interest Receivable	22,143	2,892	131,638
Property Tax Receivable	140	-	6,601
Intergovernmental Receivable	359,929	-	11,974,367
Other Receivables	848	27,615	796,915
Due from Other Funds	654,206	185,250	839,456
Prepaid Items	-	-	1,180,320
Total Assets	\$ 24,035,671	\$ 3,041,696	\$ 156,001,603
 Liabilities and Fund Balances			
Liabilities			
Accounts Payable	\$ 433,512	\$ -	\$ 6,246,122
Accrued Payroll	1,342	-	1,073,888
Due to Other Funds	-	-	1,258,161
Deferred Revenue	505,891	-	3,287,029
Total Liabilities	940,745	-	11,865,200
 Fund Balances			
Reserved for:			
Prepaid Items	-	-	1,180,320
Long-Term Interfund Loans	654,206	-	654,206
Debt Service	-	-	17,330,151
Capital Projects	15,602,356	-	15,602,356
Permanent Funds	-	3,041,696	3,041,696
Unreserved	6,838,364	-	106,327,674
Total Fund Balances	23,094,926	3,041,696	144,136,403
Total Liabilities and Fund Balances	\$ 24,035,671	\$ 3,041,696	\$ 156,001,603

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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, 2010

Special Revenue Funds

	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund	Riverboat Fund
Revenues					
Property Tax	\$ -	\$ -	\$ 5,458,957	\$ 3,297,406	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	1,829	772,087	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	9,879	-
Interest	162	16,644	35,682	26,057	104,134
Miscellaneous	-	-	-	-	6,408,119
Total Revenues	1,991	788,731	5,494,639	3,333,342	6,512,253
Expenditures					
Current:					
General Government	-	909,210	5,196,662	3,187,473	1,173,191
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	-	48,040	-	-	-
Total Expenditures	-	957,250	5,196,662	3,187,473	1,173,191
Excess (Deficiency) of Revenues Over Expenditures	1,991	(168,519)	297,977	145,869	5,339,062
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(4,792,442)
Total Other Financing Sources (Uses)	-	-	-	-	(4,792,442)
Net Change in Fund Balances	1,991	(168,519)	297,977	145,869	546,620
Fund Balances (Deficit), Beginning of Year	15,727	1,791,706	3,953,929	3,190,446	11,880,683
Fund Balances (Deficit), End of Year	\$ 17,718	\$ 1,623,187	\$ 4,251,906	\$ 3,336,315	\$ 12,427,303

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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2,061,485	412,297	-	-	-	-	-
-	-	-	-	-	-	-
-	-	58,266	147,018	357,032	39,168	134,025
-	-	-	-	-	-	-
109,790	-	-	-	-	-	-
11,959	3,196	3,362	460	15,078	386	1,539
-	-	3,750	-	-	-	-
<u>2,183,234</u>	<u>415,493</u>	<u>65,378</u>	<u>147,478</u>	<u>372,110</u>	<u>39,554</u>	<u>135,564</u>
-	-	-	-	-	-	-
-	-	16,600	123,287	615,850	38,352	-
-	-	-	-	-	-	87,013
747,540	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
651,013	-	-	27,542	43,553	-	-
<u>1,398,553</u>	<u>-</u>	<u>16,600</u>	<u>150,829</u>	<u>659,403</u>	<u>38,352</u>	<u>87,013</u>
<u>784,681</u>	<u>415,493</u>	<u>48,778</u>	<u>(3,351)</u>	<u>(287,293)</u>	<u>1,202</u>	<u>48,551</u>
-	-	-	-	-	-	-
(489,208)	-	-	-	-	-	-
(489,208)	-	-	-	-	-	-
295,473	415,493	48,778	(3,351)	(287,293)	1,202	48,551
<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>\$ 2,250,964</u>	<u>\$ 1,164,445</u>	<u>\$ 435,311</u>	<u>\$ 42,367</u>	<u>\$ 1,463,991</u>	<u>\$ 42,686</u>	<u>\$ 191,590</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

Special Revenue Funds (Continued)

	D.U.I. Fund	Court Automation Fund	Court Document Storage Fund	Child Support Fund	Circuit Clerk Administrative Services Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	1,268,849	-	124,316	276,522
Fines	2,516	-	1,205,811	-	-
Reimbursements	-	-	-	-	-
Interest	3	9,926	9,599	3,212	2,621
Miscellaneous	-	-	-	-	-
Total Revenues	<u>2,519</u>	<u>1,278,775</u>	<u>1,215,410</u>	<u>127,528</u>	<u>279,143</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	1,395,288	1,207,220	227,115	319,716
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	42,145	21,940	-	-
Total Expenditures	<u>-</u>	<u>1,437,433</u>	<u>1,229,160</u>	<u>227,115</u>	<u>319,716</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,519</u>	<u>(158,658)</u>	<u>(13,750)</u>	<u>(99,587)</u>	<u>(40,573)</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	2,519	(158,658)	(13,750)	(99,587)	(40,573)
Fund Balances (Deficit), Beginning of Year	<u>-</u>	<u>1,099,671</u>	<u>867,819</u>	<u>383,741</u>	<u>259,290</u>
Fund Balances (Deficit), End of Year	<u>\$ 2,519</u>	<u>\$ 941,013</u>	<u>\$ 854,069</u>	<u>\$ 284,154</u>	<u>\$ 218,717</u>

Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	SAO Domestic Violence Fund	Environmental Prosecution Fund	Auto Theft Task Force Fund	Weed and Seed Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
770,803	143,967	117,110	-	-	79,418	142,000
-	-	-	-	-	-	-
-	45,457	-	-	-	-	-
-	-	-	-	-	-	-
-	-	1	2,721	1,465	454	-
-	-	-	-	-	-	-
<u>770,803</u>	<u>189,424</u>	<u>117,111</u>	<u>2,721</u>	<u>1,465</u>	<u>79,872</u>	<u>142,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
789,651	332,555	154,117	453,477	233,468	89,817	146,810
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>789,651</u>	<u>332,555</u>	<u>154,117</u>	<u>453,477</u>	<u>233,468</u>	<u>89,817</u>	<u>146,810</u>
(18,848)	(143,131)	(37,006)	(450,756)	(232,003)	(9,945)	(4,810)
18,751	170,271	73,637	445,965	224,822	20,901	-
-	-	-	-	-	-	-
<u>18,751</u>	<u>170,271</u>	<u>73,637</u>	<u>445,965</u>	<u>224,822</u>	<u>20,901</u>	<u>-</u>
(97)	27,140	36,631	(4,791)	(7,181)	10,956	(4,810)
<u>219,452</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>\$ 219,355</u>	<u>\$ 387,151</u>	<u>\$ 89,060</u>	<u>\$ 145,035</u>	<u>\$ 26,499</u>	<u>\$ 48,017</u>	<u>\$ 19,570</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2010

Special Revenue Funds (Continued)

	Child Advocacy Center Fund	Law Library Fund	Court Security Fund	Justice Assistance Grant Fund	Arrestees' Medical Costs Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	68,598	-	-	-	-
Charges for Services	91,656	366,586	1,812,137	-	9,717
Fines	-	180	-	-	-
Reimbursements	32,083	25,072	-	-	-
Interest	2,880	2,617	10,042	11	18
Miscellaneous	-	-	-	-	-
Total Revenues	195,217	394,455	1,822,179	11	9,735
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	864,623	339,517	-	-	-
Public Safety	-	-	1,750,329	3,297	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	63,578	59,229	5,596	-	-
Total Expenditures	928,201	398,746	1,755,925	3,297	-
Excess (Deficiency) of Revenues Over Expenditures	(732,984)	(4,291)	66,254	(3,286)	9,735
Other Financing Sources (Uses)					
Transfers In	715,669	-	-	-	-
Transfers Out	-	-	-	-	(5,237)
Total Other Financing Sources (Uses)	715,669	-	-	-	(5,237)
Net Change in Fund Balances	(17,315)	(4,291)	66,254	(3,286)	4,498
Fund Balances (Deficit), Beginning of Year	64,816	234,911	1,045,154	3,286	391
Fund Balances (Deficit), End of Year	\$ 47,501	\$ 230,620	\$ 1,111,408	\$ -	\$ 4,889

Probation Services Fund	Substance Abuse Screening Fund	Drug Court Fund	Drug Court Special Resources Fund	Specialized Probation Fund	Juvenile Drug Court Fund	Probation Victim Services Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,863	-	-	-	-	-	-
682,863	105,856	-	125,256	-	53,681	2,682
-	-	-	-	-	-	-
31,980	-	-	-	-	-	-
-	292	2,222	3,924	-	1,132	6
-	-	-	-	-	-	-
<u>724,706</u>	<u>106,148</u>	<u>2,222</u>	<u>129,180</u>	<u>-</u>	<u>54,813</u>	<u>2,688</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
485,060	44,479	-	742,086	-	109,817	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,932	-	-	-	-	-	-
<u>513,992</u>	<u>44,479</u>	<u>-</u>	<u>742,086</u>	<u>-</u>	<u>109,817</u>	<u>-</u>
210,714	61,669	2,222	(612,906)	-	(55,004)	2,688
50	-	-	726,593	-	71,531	-
(433,669)	-	(8,500)	-	(50)	-	-
(433,619)	-	(8,500)	726,593	(50)	71,531	-
(222,905)	61,669	(6,278)	113,687	(50)	16,527	2,688
1,752,206	(224)	552,817	121,645	50	64,512	-
<u>\$ 1,529,301</u>	<u>\$ 61,445</u>	<u>\$ 546,539</u>	<u>\$ 235,332</u>	<u>\$ -</u>	<u>\$ 81,039</u>	<u>\$ 2,688</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

Special Revenue Funds (Continued)

	<u>Coroner Administration Fund</u>	<u>Animal Control Fund</u>	<u>County Highway Fund</u>	<u>County Bridge Fund</u>	<u>Motor Fuel Tax Fund</u>
Revenues					
Property Tax	\$ -	\$ -	\$ 5,002,288	\$ 312,444	\$ -
Other Taxes	-	-	-	-	7,106,798
Licenses and Permits	-	-	204,032	-	-
Grants	-	-	-	-	1,007,256
Charges for Services	25,690	770,963	17,891	-	-
Fines	-	13,477	-	-	-
Reimbursements	-	25,904	712,373	51,138	4,452,175
Interest	12	3,524	82,537	6,605	75,283
Miscellaneous	-	4,129	4,195	-	10,435
Total Revenues	<u>25,702</u>	<u>817,997</u>	<u>6,023,316</u>	<u>370,187</u>	<u>12,651,947</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	693,473	-	-	-
Highways and Streets	-	-	5,202,635	347,703	5,119,640
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	352,286	46,155	974,967
Total Expenditures	<u>-</u>	<u>693,473</u>	<u>5,554,921</u>	<u>393,858</u>	<u>6,094,607</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>25,702</u>	<u>124,524</u>	<u>468,395</u>	<u>(23,671)</u>	<u>6,557,340</u>
Other Financing Sources (Uses)					
Transfers In	-	-	65,886	-	-
Transfers Out	-	-	(12,955)	-	(3,494,000)
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>52,931</u>	<u>-</u>	<u>(3,494,000)</u>
Net Change in Fund Balances	25,702	124,524	521,326	(23,671)	3,063,340
Fund Balances (Deficit), Beginning of Year	<u>-</u>	<u>(765,175)</u>	<u>9,406,314</u>	<u>701,759</u>	<u>7,882,288</u>
Fund Balances (Deficit), End of Year	<u>\$ 25,702</u>	<u>(\$ 640,651)</u>	<u>\$ 9,927,640</u>	<u>\$ 678,088</u>	<u>\$ 10,945,628</u>

County Highway Matching Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund	County Health Fund	Kane Kares Fund	Youth Services Fund	Veterans' Commission Fund
\$ 65,169	\$ -	\$ -	\$ 1,969,014	\$ -	\$ -	\$ 307,931
-	8,552,390	11,269,452	-	-	-	-
-	-	-	510,987	-	-	-
-	-	-	4,236,123	217,482	-	-
-	-	-	130,422	-	-	-
-	-	-	-	-	-	-
-	1,200,345	481,411	1,298,971	-	-	28
241	137,707	111,992	18,543	1,219	1,193	5,101
-	-	-	4,564	-	-	7,436
<u>65,410</u>	<u>9,890,442</u>	<u>11,862,855</u>	<u>8,168,624</u>	<u>218,701</u>	<u>1,193</u>	<u>320,496</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
66,053	3,179,575	708,218	-	-	-	-
-	-	-	8,898,788	635,388	-	316,343
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,228,989	1,182,333	2,312	-	-	-
<u>66,053</u>	<u>4,408,564</u>	<u>1,890,551</u>	<u>8,901,100</u>	<u>635,388</u>	<u>-</u>	<u>316,343</u>
(643)	5,481,878	9,972,304	(732,476)	(416,687)	1,193	4,153
-	-	-	65,000	435,424	-	-
-	-	(8,326,818)	(61,000)	-	-	-
-	-	(8,326,818)	4,000	435,424	-	-
(643)	5,481,878	1,645,486	(728,476)	18,737	1,193	4,153
<u>66,702</u>	<u>12,495,884</u>	<u>17,416,605</u>	<u>3,238,927</u>	<u>6,895</u>	<u>123,828</u>	<u>582,906</u>
<u>\$ 66,059</u>	<u>\$ 17,977,762</u>	<u>\$ 19,062,091</u>	<u>\$ 2,510,451</u>	<u>\$ 25,632</u>	<u>\$ 125,021</u>	<u>\$ 587,059</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

Special Revenue Funds (Continued)

	Economic Development Fund	Community Development Block Grant Fund	Home Program Fund	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	790,304	839,419	-	105,850
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	13,342	-	-	-
Interest	2,134	-	-	1,052	-
Miscellaneous	1,000	-	37,516	-	-
Total Revenues	3,134	803,646	876,935	1,052	105,850
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	106,824	793,760	920,217	-	102,189
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	7,310	-	-	3,959
Total Expenditures	106,824	801,070	920,217	-	106,148
Excess (Deficiency) of Revenues Over Expenditures	(103,690)	2,576	(43,282)	1,052	(298)
Other Financing Sources (Uses)					
Transfers In	225,000	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	225,000	-	-	-	-
Net Change in Fund Balances	121,310	2,576	(43,282)	1,052	(298)
Fund Balances (Deficit), Beginning of Year	87,812	4,016	5,556	107,530	-
Fund Balances (Deficit), End of Year	\$ 209,122	\$ 6,592	(\$ 37,726)	\$ 108,582	(\$ 298)

Cost Share Drainage Fund	Recovery Act Programs Fund	Neighborhood Stabilization Program Fund	Stormwater Management Planning Fund	Farmland Preservation Fund	Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	1,000	-	-	-
-	1,728,564	1,345,116	591,406	798,173	8,737,240	-
24,532	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	6,850	-	-	148,701
3,790	-	-	11,204	33,382	278	464
-	-	-	180	-	1,554	-
<u>28,322</u>	<u>1,728,564</u>	<u>1,345,116</u>	<u>610,640</u>	<u>831,555</u>	<u>8,739,072</u>	<u>149,165</u>
-	-	-	-	1,962,604	-	-
-	-	-	-	-	8,562,274	-
-	-	-	-	-	-	-
-	-	-	-	-	-	76,079
-	-	-	-	-	-	-
-	-	-	601,714	-	-	-
167,773	926,612	1,346,134	-	-	-	-
-	-	-	-	-	-	-
385,916	800,946	-	-	-	-	-
<u>553,689</u>	<u>1,727,558</u>	<u>1,346,134</u>	<u>601,714</u>	<u>1,962,604</u>	<u>8,562,274</u>	<u>76,079</u>
(525,367)	1,006	(1,018)	8,926	(1,131,049)	176,798	73,086
625,000	-	-	274,683	500,000	-	-
-	-	-	-	-	-	-
625,000	-	-	274,683	500,000	-	-
99,633	1,006	(1,018)	283,609	(631,049)	176,798	73,086
1,556	(38,366)	-	1,041,961	3,830,227	(194,259)	30,223
<u>\$ 101,189</u>	<u>(\$ 37,360)</u>	<u>(\$ 1,018)</u>	<u>\$ 1,325,570</u>	<u>\$ 3,199,178</u>	<u>(\$ 17,461)</u>	<u>\$ 103,309</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds (Continued)			Debt Service Funds	
	Tax Sale Purchase Fund	Marriage Fees Fund	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Public Building Commission Fund
Revenues					
Property Tax	\$ -	\$ -	\$ 16,413,209	\$ -	\$ -
Other Taxes	-	-	29,402,422	-	-
Licenses and Permits	-	-	716,019	-	-
Grants	-	-	21,728,692	-	-
Charges for Services	-	12,078	7,411,122	-	-
Fines	-	-	1,267,441	-	-
Reimbursements	-	-	8,600,042	-	-
Interest	819	11	768,896	16,884	19,248
Miscellaneous	-	-	6,482,878	-	-
Total Revenues	819	12,089	92,790,721	16,884	19,248
Expenditures					
Current:					
General Government	-	-	12,429,140	-	-
Public Service and Records	-	-	9,356,363	-	-
Judicial	-	12,362	6,652,749	-	-
Public Safety	-	-	4,652,160	-	-
Highways and Streets	-	-	14,623,824	-	-
Health and Welfare	-	-	9,850,519	-	-
Environment and Conservation	-	-	601,714	-	-
Development, Housing and Economic Development	-	-	4,363,509	-	-
Debt Service:					
Principal	-	-	-	635,000	-
Interest and Fees	-	-	-	182,133	-
Capital Outlay	-	-	5,976,741	-	-
Total Expenditures	-	12,362	68,506,719	817,133	-
Excess (Deficiency) of Revenues Over Expenditures	819	(273)	24,284,002	(800,249)	19,248
Other Financing Sources (Uses)					
Transfers In	-	-	4,659,183	816,598	-
Transfers Out	-	-	(17,623,879)	-	-
Total Other Financing Sources (Uses)	-	-	(12,964,696)	816,598	-
Net Change in Fund Balances	819	(273)	11,319,306	16,349	19,248
Fund Balances (Deficit), Beginning of Year	80,240	4,979	89,350,324	1,830,739	1,998,489
Fund Balances (Deficit), End of Year	\$ 81,059	\$ 4,706	\$ 100,669,630	\$ 1,847,088	\$ 2,017,737

Capital Projects Funds

Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Mill Creek Special Service Area Fund
\$ 2,534,107	\$ -	\$ -	\$ 2,534,107	\$ -	\$ -	\$ 659,406
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
8,659	-	183,383	183,383	528,586	-	-
-	-	81,058	125,849	55,410	41,404	7,608
-	-	-	-	-	-	4,775
<u>2,542,766</u>	<u>-</u>	<u>264,441</u>	<u>2,843,339</u>	<u>583,996</u>	<u>41,404</u>	<u>671,789</u>
-	-	-	-	30,226	107,390	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	612,617
2,250,000	1,905,000	-	4,790,000	-	-	-
221,038	1,541,235	526,051	2,470,457	-	-	-
-	-	-	-	37,989	1,437,309	-
<u>2,471,038</u>	<u>3,446,235</u>	<u>526,051</u>	<u>7,260,457</u>	<u>68,215</u>	<u>1,544,699</u>	<u>612,617</u>
<u>71,728</u>	<u>(3,446,235)</u>	<u>(261,610)</u>	<u>(4,417,118)</u>	<u>515,781</u>	<u>(1,503,295)</u>	<u>59,172</u>
-	3,494,000	8,326,818	12,637,416	795,993	-	-
-	-	-	-	-	-	(20,000)
-	3,494,000	8,326,818	12,637,416	795,993	-	(20,000)
71,728	47,765	8,065,208	8,220,298	1,311,774	(1,503,295)	39,172
<u>2,564,198</u>	<u>2,716,427</u>	<u>-</u>	<u>9,109,853</u>	<u>6,180,796</u>	<u>4,962,539</u>	<u>865,764</u>
<u>\$ 2,635,926</u>	<u>\$ 2,764,192</u>	<u>\$ 8,065,208</u>	<u>\$ 17,330,151</u>	<u>\$ 7,492,570</u>	<u>\$ 3,459,244</u>	<u>\$ 904,936</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

Capital Projects Funds (Continued)

	Bowes Creek Special Service Area Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	18,855	72,439	127,200	645,722
Fines	-	-	-	-	-
Reimbursements	-	741	40,500	394,503	-
Interest	4	9,597	10,989	15,097	17,775
Miscellaneous	-	-	-	-	-
Total Revenues	<u>4</u>	<u>29,193</u>	<u>123,928</u>	<u>536,800</u>	<u>663,497</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	65,559
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	112,518	57,492	1,134	195,772
Total Expenditures	<u>-</u>	<u>112,518</u>	<u>57,492</u>	<u>1,134</u>	<u>261,331</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4</u>	<u>(83,325)</u>	<u>66,436</u>	<u>535,666</u>	<u>402,166</u>
Other Financing Sources (Uses)					
Transfers In	-	-	-	12,955	-
Transfers Out	-	(943)	(3,622)	-	(32,244)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(943)</u>	<u>(3,622)</u>	<u>12,955</u>	<u>(32,244)</u>
Net Change in Fund Balances	4	(84,268)	62,814	548,621	369,922
Fund Balances (Deficit), Beginning of Year	<u>1,170</u>	<u>1,030,477</u>	<u>956,939</u>	<u>1,508,770</u>	<u>1,311,716</u>
Fund Balances (Deficit), End of Year	<u>\$ 1,174</u>	<u>\$ 946,209</u>	<u>\$ 1,019,753</u>	<u>\$ 2,057,391</u>	<u>\$ 1,681,638</u>

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	South Impact Fees Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
31,785	185,904	140,889	3,978	14,587	77,086	126,936
-	-	-	-	-	-	-
374,946	-	-	-	-	-	-
9,992	10,106	17,516	1,545	6,123	3,895	2,040
7	379	-	-	-	-	-
<u>416,730</u>	<u>196,389</u>	<u>158,405</u>	<u>5,523</u>	<u>20,710</u>	<u>80,981</u>	<u>128,976</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
9,537	-	5,700	175	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>9,537</u>	<u>-</u>	<u>5,700</u>	<u>175</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>407,193</u>	<u>196,389</u>	<u>152,705</u>	<u>5,348</u>	<u>20,710</u>	<u>80,981</u>	<u>128,976</u>
-	-	-	-	-	-	-
(1,590)	(9,314)	(7,044)	(199)	(729)	(3,854)	(6,347)
(1,590)	(9,314)	(7,044)	(199)	(729)	(3,854)	(6,347)
405,603	187,075	145,661	5,149	19,981	77,127	122,629
<u>719,417</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>\$ 1,125,020</u>	<u>\$ 998,445</u>	<u>\$ 1,892,184</u>	<u>\$ 163,630</u>	<u>\$ 643,078</u>	<u>\$ 431,271</u>	<u>\$ 278,383</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Capital Projects Funds (Cont.)	Permanent Fund	
	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
Revenues			
Property Tax	\$ 659,406	\$ -	\$ 19,606,722
Other Taxes	-	-	29,402,422
Licenses and Permits	-	-	716,019
Grants	-	-	21,728,692
Charges for Services	1,445,381	-	8,856,503
Fines	-	-	1,267,441
Reimbursements	1,339,276	-	10,122,701
Interest	209,101	28,750	1,132,596
Miscellaneous	5,161	-	6,488,039
Total Revenues	3,658,325	28,750	99,321,135
Expenditures			
Current:			
General Government	137,616	-	12,566,756
Public Service and Records	-	-	9,356,363
Judicial	-	-	6,652,749
Public Safety	-	-	4,652,160
Highways and Streets	80,971	-	14,704,795
Health and Welfare	-	-	9,850,519
Environment and Conservation	-	-	601,714
Development, Housing and Economic Development	612,617	-	4,976,126
Debt Service:			
Principal	-	-	4,790,000
Interest and Fees	-	-	2,470,457
Capital Outlay	1,842,214	-	7,818,955
Total Expenditures	2,673,418	-	78,440,594
Excess (Deficiency) of Revenues Over Expenditures	984,907	28,750	20,880,541
Other Financing Sources (Uses)			
Transfers In	808,948	-	18,105,547
Transfers Out	(85,886)	-	(17,709,765)
Total Other Financing Sources (Uses)	723,062	-	395,782
Net Change in Fund Balances	1,707,969	28,750	21,276,323
Fund Balances (Deficit), Beginning of Year	21,386,957	3,012,946	122,860,080
Fund Balances (Deficit), End of Year	\$ 23,094,926	\$ 3,041,696	\$ 144,136,403

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 3,000	\$ 1,829	(\$ 1,171)
Interest	50	162	112
Total Revenues	3,050	1,991	(1,059)
Net Change in Fund Balance	\$ 3,050	1,991	(\$ 1,059)
Fund Balance at Beginning of Year		15,727	
Fund Balance at End of Year		\$ 17,718	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 892,744	\$ 772,087	(\$ 120,657)
Interest	13,000	16,644	3,644
Total Revenues	<u>905,744</u>	<u>788,731</u>	<u>(117,013)</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	434,481	415,325	19,156
Overtime Salaries	5,150	355	4,795
Total Personnel Services	<u>439,631</u>	<u>415,680</u>	<u>23,951</u>
Benefits			
Healthcare Contribution	104,529	77,875	26,654
Dental Contribution	4,230	2,890	1,340
FICA/SS Contribution	33,632	30,630	3,002
IMRF Contribution	39,171	35,548	3,623
Total Benefits	<u>181,562</u>	<u>146,943</u>	<u>34,619</u>
Contractual Services			
Contractual/Consulting Services	291,116	167,670	123,446
Repairs and Maintenance - Computers	160,762	133,958	26,804
Liability Insurance	12,222	12,222	-
Workers Compensation	7,298	7,298	-
Unemployment Claims	835	835	-
Mapping	1,070	511	559
Conferences and Meetings	12,000	3,398	8,602
Employee Training	10,000	-	10,000
Employee Mileage Expenditures	500	142	358
General Association Dues	1,000	1,215	(215)
Total Contractual Services	<u>496,803</u>	<u>327,249</u>	<u>169,554</u>
Commodities			
Office Supplies	5,000	886	4,114
Operating Supplies	600	669	(69)
Computer Related Supplies	12,000	9,304	2,696
Books and Subscriptions	3,000	2,515	485
Computer Software - Non-Capital	2,500	1,702	798
Computer Hardware - Non-Capital	2,500	1,108	1,392
Telephone	5,600	3,154	2,446
Total Commodities	<u>31,200</u>	<u>19,338</u>	<u>11,862</u>
Total General Government	<u>1,149,196</u>	<u>909,210</u>	<u>239,986</u>

(Continued)

KANE COUNTY, ILLINOIS

Geographic Information Systems Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 82,338	\$ 47,038	\$ 35,300
Computer Software - Capital	34,000	1,002	32,998
Printers	6,000	-	6,000
Office Furniture	3,000	-	3,000
Total Capital Outlay	125,338	48,040	77,298
 Total Expenditures	 1,274,534	 957,250	 317,284
 Net Change in Fund Balance	 (\$ 368,790)	 (168,519)	 \$ 200,271
 Fund Balance at Beginning of Year		 1,791,706	
 Fund Balance at End of Year		 \$ 1,623,187	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 5,489,241	\$ 5,458,957	(\$ 30,284)
Interest	<u>20,000</u>	<u>35,682</u>	<u>15,682</u>
Total Revenues	<u>5,509,241</u>	<u>5,494,639</u>	<u>(14,602)</u>
Expenditures			
General Government			
Benefits			
IMRF Contribution	2,426,895	2,362,165	64,730
SLEP Contribution	<u>3,082,346</u>	<u>2,834,497</u>	<u>247,849</u>
Total Expenditures	<u>5,509,241</u>	<u>5,196,662</u>	<u>312,579</u>
Net Change in Fund Balance	<u>\$ -</u>	297,977	<u>\$ 297,977</u>
Fund Balance at Beginning of Year		<u>3,953,929</u>	
Fund Balance at End of Year		<u>\$ 4,251,906</u>	

KANE COUNTY, ILLINOIS

Social Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 3,303,935	\$ 3,297,406	(\$ 6,529)
Reimbursements	-	9,879	9,879
Interest	15,000	26,057	11,057
Total Revenues	3,318,935	3,333,342	14,407
Expenditures			
General Government			
Benefits			
FICA/SS Contribution	3,318,935	3,187,473	131,462
Total Expenditures	3,318,935	3,187,473	131,462
Net Change in Fund Balance	\$ -	145,869	\$ 145,869
Fund Balance at Beginning of Year		3,190,446	
Fund Balance at End of Year		\$ 3,336,315	

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 55,000	\$ 104,134	\$ 49,134
Miscellaneous	6,408,119	6,408,119	-
Total Revenues	6,463,119	6,512,253	49,134
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	56,000	39,752	16,248
Benefits			
Healthcare Contribution	8,172	-	8,172
Dental Contribution	422	150	272
FICA/SS Contribution	4,284	3,041	1,243
IMRF Contribution	4,990	3,529	1,461
Tuition Reimbursement	150,000	76,445	73,555
Total Benefits	167,868	83,165	84,703
Contractual Services			
Liability Insurance	1,557	1,557	-
Workers Compensation	930	930	-
Unemployment Claims	106	106	-
Miscellaneous Contractual Expenditures	130,000	34,793	95,207
Riverboat External Grants	1,535,000	1,012,888	522,112
Total Contractual Services	1,667,593	1,050,274	617,319
Total Expenditures	1,891,461	1,173,191	718,270
Excess (Deficiency) of Revenues Over Expenditures	4,571,658	5,339,062	9,910,720
Other Financing Sources (Uses)			
Transfers Out	(4,789,761)	(4,792,442)	(2,681)
Total Other Financing Sources (Uses)	(4,789,761)	(4,792,442)	(2,681)
Net Change in Fund Balance	(\$ 218,103)	546,620	\$ 764,723
Fund Balance at Beginning of Year		11,880,683	
Fund Balance at End of Year		\$ 12,427,303	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 1,905,000	\$ 2,061,485	\$ 156,485
Reimbursements	-	109,790	109,790
Interest	2,500	11,959	9,459
Total Revenues	1,907,500	2,183,234	275,734
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	195,000	168,941	26,059
Repairs and Maintenance - Computers	578,599	578,599	-
Total Contractual Services	773,599	747,540	26,059
Capital Outlay			
Computer Software - Capital	521,818	531,835	(10,017)
Automotive Equipment	120,000	119,178	822
Total Capital Outlay	641,818	651,013	(9,195)
Total Expenditures	1,415,417	1,398,553	16,864
Excess (Deficiency) of Revenues Over Expenditures	492,083	784,681	1,276,764
Other Financing Sources (Uses)			
Transfers Out	(489,208)	(489,208)	-
Total Other Financing Sources (Uses)	(489,208)	(489,208)	-
Net Change in Fund Balance	\$ 2,875	295,473	\$ 292,598
Fund Balance at Beginning of Year		1,955,491	
Fund Balance at End of Year		\$ 2,250,964	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 381,000	\$ 412,297	\$ 31,297
Interest	500	3,196	2,696
Total Revenues	381,500	415,493	33,993
Expenditures			
General Government			
Other Expenditures			
Allowance for Budget Expenditures	381,500	-	381,500
Total Expenditures	381,500	-	381,500
Excess (Deficiency) of Revenues Over Expenditures	-	415,493	415,493
Other Financing Sources (Uses)			
Transfers Out	(600,000)	-	600,000
Total Other Financing Sources (Uses)	(600,000)	-	600,000
Net Change in Fund Balance	(\$ 600,000)	415,493	\$ 1,015,493
Fund Balance at Beginning of Year		748,952	
Fund Balance at End of Year		\$ 1,164,445	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 48,000	\$ 58,266	\$ 10,266
Interest	2,000	3,362	1,362
Miscellaneous	-	3,750	3,750
Total Revenues	50,000	65,378	15,378
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	90,000	10,775	79,225
Benefits			
Healthcare Contribution	7,200	-	7,200
Dental Contribution	3,600	-	3,600
FICA/SS Contribution	6,885	863	6,022
IMRF Contribution	8,019	391	7,628
Total Benefits	25,704	1,254	24,450
Contractual Services			
Contractual/Consulting Services	30,000	-	30,000
Repairs and Maintenance - Computers	3,000	-	3,000
Repairs and Maintenance - Copiers	2,500	-	2,500
Repairs and Maintenance - Office Equipment	2,000	-	2,000
Liability Insurance	2,502	2,502	-
Workers Compensation	1,494	1,494	-
Unemployment Claims	171	171	-
Conferences and Meetings	4,000	-	4,000
Employee Mileage Expenditures	4,000	-	4,000
Total Contractual Services	49,667	4,167	45,500
Commodities			
Office Supplies	2,000	404	1,596
Total Public Service and Records	167,371	16,600	150,771
Capital Outlay			
Computers	26,000	-	26,000
Printers	12,000	-	12,000
Office Furniture	8,000	-	8,000
Office Equipment	5,000	-	5,000
Copiers	10,000	-	10,000
Total Capital Outlay	61,000	-	61,000
Total Expenditures	228,371	16,600	211,771
Net Change in Fund Balance	(\$ 178,371)	48,778	\$ 227,149
Fund Balance at Beginning of Year		386,533	
Fund Balance at End of Year		\$ 435,311	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 145,000	\$ 147,018	\$ 2,018
Interest	500	460	(40)
Total Revenues	145,500	147,478	1,978
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	60,574	44,704	15,870
Benefits			
Healthcare Contribution	2,105	2,110	(5)
Dental Contribution	294	252	42
FICA/SS Contribution	4,634	3,372	1,262
IMRF Contribution	5,397	3,914	1,483
Total Benefits	12,430	9,648	2,782
Contractual Services			
Contractual/Consulting Services	49,560	27,138	22,422
Repairs and Maintenance - Computers	2,820	1,089	1,731
Repairs and Maintenance - Copiers	1,000	10,045	(9,045)
Liability Insurance	1,684	1,684	-
Workers Compensation	1,006	1,006	-
Unemployment Claims	116	116	-
General Printing	-	10,840	(10,840)
Employee Training	1,000	-	1,000
Miscellaneous Contractual Expenditures	1,000	125	875
Total Contractual Services	58,186	52,043	6,143
Commodities			
Operating Supplies	2,000	4,586	(2,586)
Computer Related Supplies	1,000	12,118	(11,118)
Telephone	250	188	62
Total Commodities	3,250	16,892	(13,642)
Total Public Service and Records	134,440	123,287	11,153
Capital Outlay			
Computer Software - Capital	25,768	23,976	1,792
Printers	10,000	-	10,000
Office Furniture	-	3,566	(3,566)
Total Capital Outlay	35,768	27,542	8,226
Total Expenditures	170,208	150,829	19,379
Net Change in Fund Balance	(\$ 24,708)	(3,351)	\$ 21,357
Fund Balance at Beginning of Year		45,718	
Fund Balance at End of Year		\$ 42,367	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 368,000	\$ 357,032	(\$ 10,968)
Interest	30,000	15,078	(14,922)
Total Revenues	398,000	372,110	(25,890)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	196,182	192,604	3,578
Benefits			
Healthcare Contribution	85,501	31,991	53,510
Dental Contribution	3,021	1,313	1,708
FICA/SS Contribution	15,008	14,372	636
IMRF Contribution	17,480	16,673	807
Total Benefits	121,010	64,349	56,661
Contractual Services			
Contractual/Consulting Services	320,000	202,500	117,500
Repairs and Maintenance - Computers	20,000	1,091	18,909
Repairs and Maintenance - Copiers	30,000	14,584	15,416
Equipment Rental	14,256	-	14,256
Liability Insurance	5,454	5,454	-
Workers Compensation	3,257	3,257	-
Unemployment Claims	373	373	-
Film Conversion/Book Binding	25,000	-	25,000
Conferences and Meetings	8,000	4,716	3,284
Employee Training	30,000	-	30,000
Total Contractual Services	456,340	231,975	224,365
Commodities			
Office Supplies	38,000	797	37,203
Operating Supplies	50,000	7,915	42,085
Computer Related Supplies	180,000	116,267	63,733
Books and Subscriptions	1,000	650	350
Telephone	25,000	1,293	23,707
Cellular Phone	3,000	-	3,000
Total Commodities	297,000	126,922	170,078
Total Public Service and Records	1,070,532	615,850	454,682
Capital Outlay			
Computers	300,000	38,553	261,447
Computer Software - Capital	200,000	5,000	195,000
Printers	100,000	-	100,000
Office Furniture	40,000	-	40,000

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Copiers	\$ 50,000	\$ -	\$ 50,000
Total Capital Outlay	<u>690,000</u>	<u>43,553</u>	<u>646,447</u>
 Total Expenditures	 <u>1,760,532</u>	 <u>659,403</u>	 <u>1,101,129</u>
 Net Change in Fund Balance	 <u>(\$ 1,362,532)</u>	 <u>(287,293)</u>	 <u>\$ 1,075,239</u>
 Fund Balance at Beginning of Year		 <u>1,751,284</u>	
 Fund Balance at End of Year		 <u>\$ 1,463,991</u>	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 40,891	\$ 39,168	(\$ 1,723)
Interest	-	386	386
Total Revenues	40,891	39,554	(1,337)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	29,450	29,139	311
Benefits			
Healthcare Contribution	5,000	3,060	1,940
Dental Contribution	200	93	107
FICA/SS Contribution	2,253	2,174	79
IMRF Contribution	2,624	2,522	102
Total Benefits	10,077	7,849	2,228
Contractual Services			
Liability Insurance	819	819	-
Workers Compensation	489	489	-
Unemployment Claims	56	56	-
Total Contractual Services	1,364	1,364	-
Total Expenditures	40,891	38,352	2,539
Net Change in Fund Balance	\$ -	1,202	\$ 1,202
Fund Balance at Beginning of Year		41,484	
Fund Balance at End of Year		\$ 42,686	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 110,000	\$ 134,025	\$ 24,025
Interest	1,000	1,539	539
	<u>111,000</u>	<u>135,564</u>	<u>24,564</u>
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	92,500	87,013	5,487
Liability Insurance	2,500	-	2,500
General Printing	100	-	100
	<u>95,100</u>	<u>87,013</u>	<u>8,087</u>
Total Expenditures	<u>95,100</u>	<u>87,013</u>	<u>8,087</u>
Net Change in Fund Balance	<u>\$ 15,900</u>	48,551	<u>\$ 32,651</u>
Fund Balance at Beginning of Year		<u>143,039</u>	
Fund Balance at End of Year		<u>\$ 191,590</u>	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,350,000	\$ 1,268,849	(\$ 81,151)
Interest	6,000	9,926	3,926
Total Revenues	1,356,000	1,278,775	(77,225)
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	555,251	573,129	(17,878)
Benefits			
Healthcare Contribution	75,000	89,366	(14,366)
Dental Contribution	3,500	2,404	1,096
FICA/SS Contribution	42,477	42,398	79
IMRF Contribution	49,473	49,208	265
Total Benefits	170,450	183,376	(12,926)
Contractual Services			
Contractual/Consulting Services	258,000	373,979	(115,979)
Repairs and Maintenance - Computers	244,493	209,201	35,292
Repairs and Maintenance - Vehicles	1,000	-	1,000
Liability Insurance	15,436	15,436	-
Workers Compensation	9,217	9,217	-
Unemployment Claims	1,055	1,055	-
General Printing	27,500	14,928	12,572
Conferences and Meetings	16,100	3,036	13,064
Employee Mileage Expenditures	1,000	-	1,000
General Association Dues	1,800	10	1,790
Total Contractual Services	575,601	626,862	(51,261)
Commodities			
Office Supplies	45,000	525	44,475
Computer Related Supplies	65,000	7,340	57,660
Postage	250	-	250
Books and Subscriptions	250	26	224
Fuel - Vehicles	2,000	-	2,000
Cellular Phone	3,300	3,741	(441)
Total Commodities	115,800	11,632	104,168
Total Circuit Clerk	1,417,102	1,394,999	22,103
Chief Judge			
Contractual Services			
Conferences and Meetings	3,500	-	3,500
Employee Training	-	289	(289)

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Chief Judge	\$ 3,500	\$ 289	\$ 3,211
Total Judicial	<u>1,420,602</u>	<u>1,395,288</u>	<u>25,314</u>
Capital Outlay			
Circuit Clerk			
Computers	43,440	15,526	27,914
Computer Software - Capital	20,900	9,023	11,877
Printers	60,027	2,811	57,216
Office Equipment	-	12,315	(12,315)
Total Circuit Clerk	<u>124,367</u>	<u>39,675</u>	<u>84,692</u>
Circuit Clerk Projects			
Computers	<u>100,478</u>	<u>-</u>	<u>100,478</u>
Chief Judge			
Computers	10,800	1,265	9,535
Computer Software - Capital	8,500	-	8,500
Printers	1,400	1,205	195
Total Chief Judge	<u>20,700</u>	<u>2,470</u>	<u>18,230</u>
Total Capital Outlay	<u>245,545</u>	<u>42,145</u>	<u>203,400</u>
Total Expenditures	<u>1,666,147</u>	<u>1,437,433</u>	<u>228,714</u>
Net Change in Fund Balance	(\$ 310,147)	(158,658)	\$ 151,489
Fund Balance at Beginning of Year		<u>1,099,671</u>	
Fund Balance at End of Year		<u>\$ 941,013</u>	

KANE COUNTY, ILLINOIS

Court Document Storage Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 1,350,000	\$ 1,205,811	(\$ 144,189)
Interest	5,000	9,599	4,599
Total Revenues	1,355,000	1,215,410	(139,590)
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	449,131	652,513	(203,382)
Seasonal/Temporary Salaries	11,400	-	11,400
Overtime Salaries	1,500	217	1,283
Bond Call	-	941	(941)
Total Personnel Services	462,031	653,671	(191,640)
Benefits			
Healthcare Contribution	142,000	206,895	(64,895)
Dental Contribution	5,900	7,035	(1,135)
FICA/SS Contribution	35,345	23,569	11,776
IMRF Contribution	40,151	27,363	12,788
Total Benefits	223,396	264,862	(41,466)
Contractual Services			
Contractual/Consulting Services	2,500	-	2,500
Destruction of Records Services	3,900	3,675	225
Repairs and Maintenance - Copiers	39,100	13,454	25,646
Repairs and Maintenance - Equipment	193,400	194,993	(1,593)
Liability Insurance	12,844	12,844	-
Workers Compensation	7,670	7,670	-
Unemployment Claims	878	878	-
Conferences and Meetings	9,000	-	9,000
Employee Training	3,000	-	3,000
General Association Dues	950	-	950
Total Contractual Services	273,242	233,514	39,728
Commodities			
Office Supplies	45,000	6,306	38,694
Computer Related Supplies	65,000	46,204	18,796
Cellular Phone	2,400	2,663	(263)
Total Commodities	112,400	55,173	57,227
Total Circuit Clerk	1,071,069	1,207,220	(136,151)
Circuit Clerk Projects			
Contractual Services			
Contractual/Consulting Services	41,309	-	41,309
Film Conversion/Book Binding	195,000	-	195,000

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Circuit Clerk Projects	\$ 236,309	\$ -	\$ 236,309
Total Judicial	1,307,378	1,207,220	100,158
Capital Outlay			
Computers	13,500	4,399	9,101
Computer Software - Capital	-	17,541	(17,541)
Office Equipment	58,000	-	58,000
Total Capital Outlay	71,500	21,940	49,560
Total Expenditures	1,378,878	1,229,160	149,718
Net Change in Fund Balance	(\$ 23,878)	(13,750)	\$ 10,128
Fund Balance at Beginning of Year		867,819	
Fund Balance at End of Year		\$ 854,069	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 124,316	(\$ 25,684)
Interest	3,000	3,212	212
Total Revenues	153,000	127,528	(25,472)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	159,291	152,383	6,908
Seasonal/Temporary Salaries	11,400	-	11,400
Overtime Salaries	1,500	320	1,180
Total Personnel Services	172,191	152,703	19,488
Benefits			
Healthcare Contribution	32,000	25,457	6,543
Dental Contribution	1,000	864	136
FICA/SS Contribution	13,173	11,438	1,735
IMRF Contribution	14,326	13,273	1,053
Total Benefits	60,499	51,032	9,467
Contractual Services			
Contractual/Consulting Services	10,000	11,250	(1,250)
Liability Insurance	4,787	4,787	-
Workers Compensation	2,858	2,858	-
Unemployment Claims	327	327	-
General Printing	17,000	-	17,000
Conferences and Meetings	1,900	165	1,735
Employee Mileage Expenditures	600	300	300
General Association Dues	120	95	25
Total Contractual Services	37,592	19,782	17,810
Commodities			
Office Supplies	2,500	1,894	606
Postage	1,010	-	1,010
Cellular Phone	2,400	1,704	696
Total Commodities	5,910	3,598	2,312
Total Expenditures	276,192	227,115	49,077
Net Change in Fund Balance	(\$ 123,192)	(99,587)	\$ 23,605
Fund Balance at Beginning of Year		383,741	
Fund Balance at End of Year		\$ 284,154	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 250,000	\$ 276,522	\$ 26,522
Interest	1,200	2,621	1,421
Total Revenues	251,200	279,143	27,943
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	131,171	186,470	(55,299)
Overtime Salaries	2,000	346	1,654
Total Personnel Services	133,171	186,816	(53,645)
Benefits			
Healthcare Contribution	30,650	55,247	(24,597)
Dental Contribution	1,200	1,630	(430)
FICA/SS Contribution	10,188	9,193	995
IMRF Contribution	11,866	10,661	1,205
Total Benefits	53,904	76,731	(22,827)
Contractual Services			
Contractual/Consulting Services	82,000	38,250	43,750
Repairs and Maint- Equipment	-	2,251	(2,251)
Liability Insurance	3,702	3,702	-
Workers Compensation	2,211	2,211	-
Unemployment Claims	253	253	-
General Printing	7,200	7,414	(214)
Conferences and Meetings	2,000	336	1,664
Employee Training	500	-	500
Employee Mileage Expenditures	600	-	600
Total Contractual Services	98,466	54,417	44,049
Commodities			
Office Supplies	13,500	1,752	11,748
Books and Subscriptions	150	-	150
Total Commodities	13,650	1,752	11,898
Total Judicial	299,191	319,716	(20,525)
Capital Outlay			
Computers	23,000	-	23,000
Total Expenditures	322,191	319,716	2,475
Net Change in Fund Balance	(\$ 70,991)	(40,573)	\$ 30,418
Fund Balance at Beginning of Year		259,290	
Fund Balance at End of Year		\$ 218,717	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 769,378	\$ 770,803	\$ 1,425
Total Revenues	769,378	770,803	1,425
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	508,326	526,965	(18,639)
Benefits			
Healthcare Contribution	155,593	145,000	10,593
Dental Contribution	6,217	5,652	565
FICA/SS Contribution	38,887	38,263	624
IMRF Contribution	45,292	44,448	844
Total Benefits	245,989	233,363	12,626
Contractual Services			
Trials and Cost of Hearings	1,450	-	1,450
Legal Process Server Costs	2,000	600	1,400
Liability Insurance	14,131	14,131	-
Workers Compensation	8,438	8,438	-
Unemployment Claims	966	966	-
Conferences and Meetings	2,864	1,275	1,589
General Association Dues	2,170	2,195	(25)
Total Contractual Services	32,019	27,605	4,414
Commodities			
Books and Subscriptions	1,585	1,598	(13)
Computer Software - Non Capital	210	120	90
Total Commodities	1,795	1,718	77
Total Expenditures	788,129	789,651	(1,522)
Excess (Deficiency) of Revenues Over Expenditures	(18,751)	(18,848)	(37,599)
Other Financing Sources (Uses)			
Transfers In	18,751	18,751	-
Total Other Financing Sources (Uses)	18,751	18,751	-
Net Change in Fund Balance	\$ -	(97)	(\$ 97)
Fund Balance at Beginning of Year		219,452	
Fund Balance at End of Year		\$ 219,355	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 143,967	\$ 143,967	\$ -
Fines	38,100	45,457	7,357
Total Revenues	182,067	189,424	7,357
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	244,621	248,645	(4,024)
Benefits			
Healthcare Contribution	54,137	29,326	24,811
Dental Contribution	1,744	1,157	587
FICA/SS Contribution	18,714	18,684	30
IMRF Contribution	21,796	23,417	(1,621)
Total Benefits	96,391	72,584	23,807
Contractual Services			
Liability Insurance	6,800	6,800	-
Workers Compensation	4,061	4,061	-
Unemployment Claims	465	465	-
Total Contractual Services	11,326	11,326	-
Total Expenditures	352,338	332,555	19,783
Excess (Deficiency) of Revenues Over Expenditures	(170,271)	(143,131)	(313,402)
Other Financing Sources (Uses)			
Transfers In	170,271	170,271	-
Total Other Financing Sources (Uses)	170,271	170,271	-
Net Change in Fund Balance	\$ -	27,140	\$ 27,140
Fund Balance at Beginning of Year		360,011	
Fund Balance at End of Year		\$ 387,151	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 99,430	\$ 117,110	\$ 17,680
Interest	-	1	1
	99,430	117,111	17,681
Total Revenues			
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	107,757	104,003	3,754
Benefits			
Healthcare Contribution	38,259	26,077	12,182
Dental Contribution	1,157	638	519
FICA/SS Contribution	8,243	7,902	341
IMRF Contribution	9,601	9,294	307
Total Benefits	57,260	43,911	13,349
Contractual Services			
Contractual/Consulting Services	3,060	1,213	1,847
Liability Insurance	2,996	2,996	-
Workers Compensation	1,789	1,789	-
Unemployment Claims	205	205	-
Total Contractual Services	8,050	6,203	1,847
Total Expenditures	173,067	154,117	18,950
Excess (Deficiency) of Revenues Over Expenditures	(73,637)	(37,006)	(110,643)
Other Financing Sources (Uses)			
Transfers In	73,637	73,637	-
Total Other Financing Sources (Uses)	73,637	73,637	-
Net Change in Fund Balance	\$ -	36,631	\$ 36,631
Fund Balance at Beginning of Year		52,429	
Fund Balance at End of Year		\$ 89,060	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 2,500	\$ 2,721	\$ 221
Total Revenues	<u>2,500</u>	<u>2,721</u>	<u>221</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	306,185	307,406	(1,221)
Benefits			
Healthcare Contribution	70,488	75,159	(4,671)
Dental Contribution	2,833	2,709	124
FICA/SS Contribution	23,423	22,532	891
IMRF Contribution	27,281	27,007	274
Total Benefits	<u>124,025</u>	<u>127,407</u>	<u>(3,382)</u>
Contractual Services			
Trials and Costs of Hearing	4,165	1,971	2,194
Liability Insurance	8,512	8,512	-
Workers Compensation	5,083	5,083	-
Unemployment Claims	582	582	-
Conferences and Meetings	865	836	29
Employee Training	595	588	7
General Association Dues	953	1,092	(139)
Total Contractual Services	<u>20,755</u>	<u>18,664</u>	<u>2,091</u>
Total Expenditures	<u>450,965</u>	<u>453,477</u>	<u>(2,512)</u>
Excess (Deficiency) of Revenues Over Expenditures	(448,465)	(450,756)	(899,221)
Other Financing Sources (Uses)			
Transfers In	445,965	445,965	-
Total Other Financing Sources (Uses)	<u>445,965</u>	<u>445,965</u>	<u>-</u>
Net Change in Fund Balance	(\$ 2,500)	(4,791)	(\$ 2,291)
Fund Balance at Beginning of Year		<u>149,826</u>	
Fund Balance at End of Year		<u>\$ 145,035</u>	

KANE COUNTY, ILLINOIS

Environmental Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ -	(\$ 1,000)
Interest	600	1,465	865
Total Revenues	1,600	1,465	(135)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	160,969	161,804	(835)
Benefits			
Healthcare Contribution	28,574	38,050	(9,476)
Dental Contribution	906	1,157	(251)
FICA/SS Contribution	12,314	10,676	1,638
IMRF Contribution	14,342	13,905	437
Total Benefits	56,136	63,788	(7,652)
Contractual Services			
Trials and Costs of Hearing	500	-	500
Liability Insurance	4,475	4,475	-
Workers Compensation	2,672	2,672	-
Unemployment Claims	306	306	-
Conferences and Meetings	500	-	500
Employee Training	500	-	500
General Association Dues	379	379	-
Total Contractual Services	9,332	7,832	1,500
Commodities			
Office Supplies	100	6	94
Operating Supplies	85	-	85
Books and Subscriptions	400	38	362
Total Commodities	585	44	541
Total Expenditures	227,022	233,468	(6,446)
Excess (Deficiency) of Revenues Over Expenditures	(225,422)	(232,003)	(457,425)
Other Financing Sources (Uses)			
Transfers In	224,822	224,822	-
Total Other Financing Sources (Uses)	224,822	224,822	-
Net Change in Fund Balance	(\$ 600)	(7,181)	(\$ 6,581)
Fund Balance at Beginning of Year		33,680	
Fund Balance at End of Year		\$ 26,499	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 68,073	\$ 79,418	\$ 11,345
Interest	-	454	454
Total Revenues	68,073	79,872	11,799
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	62,746	63,668	(922)
Benefits			
Healthcare Contribution	12,524	12,742	(218)
Dental Contribution	408	359	49
FICA/SS Contribution	4,800	4,549	251
IMRF Contribution	5,591	5,594	(3)
Total Benefits	23,323	23,244	79
Contractual Services			
Liability Insurance	1,744	1,744	-
Workers Compensation	1,042	1,042	-
Unemployment Claims	119	119	-
Total Contractual Services	2,905	2,905	-
Total Expenditures	88,974	89,817	(843)
Excess (Deficiency) of Revenues Over Expenditures	(20,901)	(9,945)	(30,846)
Other Financing Sources (Uses)			
Transfers In	20,901	20,901	-
Total Other Financing Sources (Uses)	20,901	20,901	-
Net Change in Fund Balance	\$ -	10,956	\$ 10,956
Fund Balance at Beginning of Year		37,061	
Fund Balance at End of Year		\$ 48,017	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 142,000	\$ 142,000	\$ -
Total Revenues	<u>142,000</u>	<u>142,000</u>	<u>-</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>44,905</u>	<u>69,128</u>	(<u>24,223</u>)
Benefits			
Healthcare Contribution	12,627	10,045	2,582
Dental Contribution	568	498	70
FICA/SS Contribution	3,435	5,168	(1,733)
IMRF Contribution	<u>4,002</u>	<u>4,169</u>	(<u>167</u>)
Total Benefits	<u>20,632</u>	<u>19,880</u>	<u>752</u>
Contractual Services			
Contractual/Consulting Services	70,538	54,277	16,261
Liability Insurance	1,248	1,248	-
Workers Compensation	746	746	-
Unemployment Claims	85	85	-
Conferences and Meetings	<u>3,846</u>	<u>1,446</u>	<u>2,400</u>
Total Contractual Services	<u>76,463</u>	<u>57,802</u>	<u>18,661</u>
Total Expenditures	<u>142,000</u>	<u>146,810</u>	(<u>4,810</u>)
Net Change in Fund Balance	<u>\$ -</u>	(<u>4,810</u>)	(<u>\$ 4,810</u>)
Fund Balance at Beginning of Year		<u>24,380</u>	
Fund Balance at End of Year		<u>\$ 19,570</u>	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 88,245	\$ 68,598	(\$ 19,647)
Charges for Services	87,680	91,656	3,976
Reimbursements	35,000	32,083	(2,917)
Interest	1,500	2,880	1,380
	<u>212,425</u>	<u>195,217</u>	<u>(17,208)</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	535,699	537,958	(2,259)
Employee Per Diem	22,291	27,540	(5,249)
Total Personnel Services	<u>557,990</u>	<u>565,498</u>	<u>(7,508)</u>
Benefits			
Healthcare Contribution	70,938	86,378	(15,440)
Dental Contribution	2,645	2,988	(343)
FICA/SS Contribution	42,686	41,618	1,068
IMRF Contribution	49,717	49,475	242
Total Benefits	<u>165,986</u>	<u>180,459</u>	<u>(14,473)</u>
Contractual Services			
Contractual/Consulting Services	21,861	20,545	1,316
Trials and Costs of Hearing	26,965	14,094	12,871
Legal Trial Notices	355	148	207
Witness Costs	2,205	1,646	559
Court Reporter Costs	2,570	1,276	1,294
Legal Process Server Costs	500	-	500
Counseling Services	19,870	23,362	(3,492)
Repairs and Maintenance - Copiers	2,500	1,355	1,145
Liability Insurance	15,512	15,512	-
Workers Compensation	9,263	9,263	-
Unemployment Claims	1,060	1,060	-
General Printing	1,500	111	1,389
Conferences and Meetings	6,375	6,133	242
Employee Training	5,275	4,792	483
Employee Mileage Expense	7,625	6,733	892
General Association Dues	4,887	5,067	(180)
Total Contractual Services	<u>128,323</u>	<u>111,097</u>	<u>17,226</u>
Commodities			
Office Supplies	3,000	2,497	503
Operating Supplies	1,000	1,031	(31)
Computer Related Supplies	3,785	3,230	555

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 1,255	\$ 344	\$ 911
Photography Supplies	1,400	467	933
Total Commodities	10,440	7,569	2,871
Capital Outlay			
Computer Software - Capital	23,000	22,402	598
Printers	750	-	750
Automotive Equipment	41,605	41,176	429
Total Capital Outlay	65,355	63,578	1,777
 Total Expenditures	 928,094	 928,201	 (107)
 Excess (Deficiency) of Revenues Over Expenditures	 (715,669)	 (732,984)	 (1,448,653)
Other Financing Sources (Uses)			
Transfers In	715,669	715,669	-
 Total Other Financing Sources (Uses)	 715,669	 715,669	 -
 Net Change in Fund Balance	 \$ -	 (17,315)	 (\$ 17,315)
 Fund Balance at Beginning of Year		 64,816	
 Fund Balance at End of Year		 \$ 47,501	

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 312,421	\$ 366,586	\$ 54,165
Fines	50	180	130
Reimbursements	15,550	25,072	9,522
Interest	2,400	2,617	217
Miscellaneous	300	-	(300)
Total Revenues	330,721	394,455	63,734
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	105,935	103,995	1,940
Benefits			
Healthcare Contribution	12,380	11,433	947
Dental Contribution	432	376	56
FICA/SS Contribution	8,104	7,733	371
IMRF Contribution	8,527	8,278	249
Total Benefits	29,443	27,820	1,623
Contractual Services			
Contracts & Consulting	-	3,477	(3,477)
Repairs and Maintenance - Copiers	1,259	1,668	(409)
Liability Insurance	2,945	2,945	-
Workers Compensation	1,759	1,759	-
Unemployment Claims	201	201	-
Conferences and Meetings	6,000	3,856	2,144
Employee Mileage Expenditures	900	2,220	(1,320)
General Association Dues	620	537	83
Miscellaneous Contractual Expenditures	20,683	17,782	2,901
Total Contractual Services	34,367	34,445	(78)
Commodities			
Office Supplies	1,300	2,196	(896)
Operating Supplies	300	541	(241)
Computer Related Supplies	1,200	17	1,183
Postage	200	552	(352)
Books and Subscriptions	120,476	168,831	(48,355)
Microfilm Supplies	900	-	900
Telephone	1,500	1,120	380
Total Commodities	125,876	173,257	(47,381)
Total Judicial	295,621	339,517	(43,896)
Capital Outlay			
Computers	2,500	9,049	(6,549)
Computer Software - Capital	21,000	-	21,000
Printers	600	-	600
Office Furniture	3,000	6,632	(3,632)

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Equipment	\$ -	\$ 900	(\$ 900)
Copiers	8,000	5,659	2,341
Building Improvements	50,000	36,989	13,011
Total Capital Outlay	85,100	59,229	25,871
 Total Expenditures	 380,721	 398,746	 (18,025)
 Net Change in Fund Balance	 (\$ 50,000)	 (4,291)	 \$ 45,709
 Fund Balance at Beginning of Year		 234,911	
 Fund Balance at End of Year		 \$ 230,620	

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 2,000,000	\$ 1,812,137	(\$ 187,863)
Interest	5,500	10,042	4,542
Total Revenues	2,005,500	1,822,179	(183,321)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	1,242,596	1,180,107	62,489
Overtime Salaries	15,000	9,047	5,953
Bond Call	19,000	1,688	17,312
Total Personnel Services	1,276,596	1,190,842	85,754
Benefits			
Healthcare Contribution	264,000	226,705	37,295
Dental Contribution	9,100	6,382	2,718
FICA/SS Contribution	97,660	88,633	9,027
IMRF Contribution	113,745	101,593	12,152
Uniform Allowance	44,200	33,223	10,977
Total Benefits	528,705	456,536	72,169
Contractual Services			
Contractual/Consulting Services	3,500	877	2,623
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	4,548	5,452
Repairs and Maintenance - Equipment	25,000	23,114	1,886
Liability Insurance	35,489	35,489	-
Workers Compensation	21,191	21,191	-
Unemployment Claims	2,426	2,426	-
Conferences and Meetings	500	240	260
Employee Training	12,000	4,697	7,303
Employee Mileage Expenditures	4,000	278	3,722
General Association Dues	105	-	105
Pre-Employment Physicals	3,500	549	2,951
Total Contractual Services	123,911	93,656	30,255
Commodities			
Office Supplies	1,500	1,503	(3)
Operating Supplies	1,000	986	14
Employee Recognition Supplies	1,200	110	1,090
Weapons and Ammunition	6,000	3,754	2,246
Medical Supplies and Drugs	1,200	544	656
Telephone	1,700	2,398	(698)
Total Commodities	12,600	9,295	3,305

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Public Safety	\$ 1,941,812	\$ 1,750,329	\$ 191,483
Capital Outlay			
Computers	-	90	(90)
Special Purpose Equipment	10,000	5,506	4,494
Total Capital Outlay	<u>10,000</u>	<u>5,596</u>	<u>4,404</u>
Total Expenditures	<u>1,951,812</u>	<u>1,755,925</u>	<u>195,887</u>
Net Change in Fund Balance	<u>\$ 53,688</u>	66,254	<u>\$ 12,566</u>
Fund Balance at Beginning of Year		<u>1,045,154</u>	
Fund Balance at End of Year		<u>\$ 1,111,408</u>	

KANE COUNTY, ILLINOIS

Arrestees' Medical Costs Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,237	\$ 9,717	\$ 4,480
Interest	-	18	18
Total Revenues	5,237	9,735	4,498
Other Financing Sources (Uses)			
Transfers Out	(5,237)	(5,237)	-
Total Other Financing Sources (Uses)	(5,237)	(5,237)	-
Net Change in Fund Balance	\$ -	4,498	\$ 4,498
Fund Balance at Beginning of Year		391	
Fund Balance at End of Year		\$ 4,889	

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 27,000	\$ 9,863	(\$ 17,137)
Charges for Services	661,100	682,863	21,763
Reimbursements	<u>5,827</u>	<u>31,980</u>	<u>26,153</u>
Total Revenues	<u>693,927</u>	<u>724,706</u>	<u>30,779</u>
Expenditures			
Public Safety			
Contractual Services			
Jurors' Expenditures	-	37,756	(37,756)
Per Diem Expenditures	-	16,718	(16,718)
Contractual/Consulting Services	200,000	159,051	40,949
Court Appointed Counsel	-	9,501	(9,501)
Psychological/Psychiatric Services	-	10,373	(10,373)
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	5,000	500	4,500
Polygraph Testing	5,000	13,900	(8,900)
Security Services	50,000	59,589	(9,589)
Lab Services	25,000	-	25,000
Testing Services	8,000	6,441	1,559
Janitorial Services	10,000	-	10,000
Repairs and Maintenance - Computers	50	-	50
Repairs and Maintenance - Copiers	3,210	2,423	787
Maintenance-Communication Equipment	17,000	869	16,131
Building Space Rental	36,930	8,673	28,257
Equipment Rental	1,000	490	510
Repairs and Maintenance - Vehicles	10,000	-	10,000
Repairs and Maintenance - Office Equipment	1,500	-	1,500
Liability Insurance	-	1,366	(1,366)
General Printing	1,000	124	876
Conferences and Meetings	33,000	1,971	31,029
Employee Training	10,000	424	9,576
Employee Mileage Expenditures	6,000	-	6,000
General Association Dues	1,000	-	1,000
Miscellaneous Contractual Expenditures	600,000	144,045	455,955
Total Contractual Services	<u>1,026,090</u>	<u>474,214</u>	<u>551,876</u>
Commodities			
Office Supplies	3,500	3,167	333
Operating Supplies	32,000	2,968	29,032
Computer Related Supplies	5,000	1,130	3,870
Books and Subscriptions	1,800	2,278	(478)
Computer Software - Non Capital	1,000	58	942

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Computer Hardware - Non Capital	\$ 1,400	\$ -	\$ 1,400
Cleaning Supplies	1,000	-	1,000
Uniform Supplies	5,000	195	4,805
Weapons and Ammunition	1,500	1,050	450
Medical Supplies and Drugs	1,500	-	1,500
Fuel- Vehicles	15,000	-	15,000
Telephone	5,000	-	5,000
Cellular Phone	1,000	-	1,000
Total Commodities	74,700	10,846	63,854
Total Public Safety	1,100,790	485,060	615,730
Capital Outlay			
Printers	2,234	-	2,234
Communications Equipment	35,000	-	35,000
Automotive Equipment	14,000	28,932 (14,932)
Office Furniture	25,000	-	25,000
Office Equipment	70,000	-	70,000
Copiers	8,608	-	8,608
Special Purpose Equipment	25,000	-	25,000
Building Improvements	850,000	-	850,000
Total Capital Outlay	1,029,842	28,932	1,000,910
Total Expenditures	2,130,632	513,992	1,616,640
Excess (Deficiency) of Revenues Over Expenditures	(1,436,705)	210,714	(1,225,991)
Other Financing Sources (Uses)			
Transfers In	-	50	50
Transfers Out	(433,669)	(433,669)	-
Total Other Financing Sources (Uses)	(433,669)	(433,619)	50
Net Change in Fund Balance	(\$ 1,870,374)	(222,905)	\$ 1,647,469
Fund Balance at Beginning of Year		1,752,206	
Fund Balance at End of Year		\$ 1,529,301	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 75,000	\$ 105,856	\$ 30,856
Interest	-	292	292
Total Revenues	75,000	106,148	31,148
Expenditures			
Public Safety			
Contractual Services			
Lab Services	70,000	39,102	30,898
Commodities			
Medical Supplies and Drugs	5,000	5,377	(377)
Total Expenditures	75,000	44,479	30,521
Net Change in Fund Balance	\$ -	61,669	\$ 61,669
Fund Balance (Deficit) at Beginning of Year		(224)	
Fund Balance at End of Year		\$ 61,445	

KANE COUNTY, ILLINOIS

Drug Court Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ -	\$ 2,222	\$ 2,222
Total Revenues	<u>-</u>	<u>2,222</u>	<u>2,222</u>
Other Financing Sources (Uses)			
Transfers Out	(8,500)	(8,500)	-
Total Other Financing Sources (Uses)	<u>(8,500)</u>	<u>(8,500)</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 8,500)</u>	<u>(6,278)</u>	<u>\$ 2,222</u>
Fund Balance at Beginning of Year		<u>552,817</u>	
Fund Balance at End of Year		<u>\$ 546,539</u>	

KANE COUNTY, ILLINOIS

Drug Court Special Resources Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 135,740	\$ 125,256	(\$ 10,484)
Interest	1,500	3,924	2,424
Total Revenues	137,240	129,180	(8,060)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	480,917	424,222	56,695
Benefits			
Healthcare Contribution	56,110	97,719	(41,609)
Dental Contribution	1,600	3,011	(1,411)
FICA/SS Contribution	36,790	30,924	5,866
IMRF Contribution	42,850	35,737	7,113
Total Benefits	137,350	167,391	(30,041)
Contractual Services			
Contractual/Consulting Services	172,000	82,150	89,850
Lab Services	-	39,599	(39,599)
Repairs and Maintenance - Vehicles	2,000	1,519	481
Liability Insurance	13,369	13,369	-
Workers Compensation	7,983	7,983	-
Unemployment Claims	914	914	-
Conferences and Meetings	5,000	1,320	3,680
Employee Training	5,000	8	4,992
Employee Mileage Expenditures	1,000	293	707
Total Contractual Services	207,266	147,155	60,111
Commodities			
Office Supplies	4,000	86	3,914
Operating Supplies	3,000	567	2,433
Uniform Supplies	300	-	300
Drug Court Graduation Supplies	23,000	482	22,518
Fuel - Vehicles	8,000	2,183	5,817
Total Commodities	38,300	3,318	34,982
Total Expenditures	863,833	742,086	121,747
Excess (Deficiency) of Revenues Over Expenditures	(726,593)	(612,906)	(1,339,499)
Other Financing Sources (Uses)			
Transfers In	726,593	726,593	-
Total Other Financing Sources (Uses)	726,593	726,593	-
Net Change in Fund Balance	\$ -	113,687	\$ 113,687
Fund Balance at Beginning of Year		121,645	
Fund Balance at End of Year		\$ 235,332	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 58,175	\$ 53,681	(\$ 4,494)
Interest	-	1,132	1,132
Total Revenues	58,175	54,813	(3,362)
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	118,464	106,274	12,190
Lab Services	1,000	1,416	(416)
Testing Services	250	-	250
Conferences and Meetings	2,000	1,080	920
Employee Mileage Expenditures	2,400	1,047	1,353
Total Contractual Services	124,114	109,817	14,297
Commodities			
Office Supplies	200	-	200
Operating Supplies	2,500	-	2,500
Medical Supplies and Drugs	2,340	-	2,340
Telephone	552	-	552
Total Commodities	5,592	-	5,592
Total Expenditures	129,706	109,817	19,889
Excess (Deficiency) of Revenues Over Expenditures	(71,531)	(55,004)	(126,535)
Other Financing Sources (Uses)			
Transfers In	71,531	71,531	-
Total Other Financing Sources (Uses)	71,531	71,531	-
Net Change in Fund Balance	\$ -	16,527	\$ 16,527
Fund Balance at Beginning of Year		64,512	
Fund Balance at End of Year		\$ 81,039	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 740,545	\$ 770,963	\$ 30,418
Fines	15,500	13,477	(2,023)
Reimbursements	38,000	25,904	(12,096)
Interest	2,000	3,524	1,524
Miscellaneous	6,000	4,129	(1,871)
Total Revenues	802,045	817,997	15,952
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	443,903	379,361	64,542
Overtime Salaries	12,000	31,698	(19,698)
Total Personnel Services	455,903	411,059	44,844
Benefits			
Healthcare Contribution	87,402	61,860	25,542
Dental Contribution	3,531	1,749	1,782
FICA/SS Contribution	34,877	30,785	4,092
IMRF Contribution	40,621	35,731	4,890
Total Benefits	166,431	130,125	36,306
Contractual Services			
Contractual/Consulting Services	23,490	22,490	1,000
Veterinarian Services	14,000	11,810	2,190
Cremation Services	2,000	840	1,160
Disposal and Water Softener Services	2,500	1,648	852
Repairs and Maintenance - Roads	5,000	1,219	3,781
Repairs and Maintenance - Buildings	2,667	6,478	(3,811)
Repairs and Maintenance - Grounds	2,500	2,641	(141)
Repairs and Maintenance - Computers	7,500	8,285	(785)
Repairs and Maintenance - Copiers	230	238	(8)
Repairs and Maintenance - Equipment	500	1,119	(619)
Repairs and Maintenance - Vehicles	1,500	4,951	(3,451)
Liability Insurance	12,674	12,674	-
Workers Compensation	7,568	7,568	-
Unemployment Claims	866	866	-
General Advertising	-	39	(39)
General Printing	352	135	217
Conferences and Meetings	1,200	506	694
Employee Training	1,200	-	1,200
Employee Mileage Expenditures	1,000	1,048	(48)
General Association Dues	250	596	(346)

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Employee Medical Expenditures	\$ -	\$ 50	(\$ 50)
Miscellaneous Contractual Expenditures	-	164	(164)
Total Contractual Services	<u>86,997</u>	<u>85,365</u>	<u>1,632</u>
Commodities			
Office Supplies	1,500	1,898	(398)
Operating Supplies	15,000	8,948	6,052
Postage	10,000	-	10,000
Utilities - Water	1,800	1,968	(168)
Animal Care Supplies	7,000	13,860	(6,860)
Cleaning Supplies	1,000	2,034	(1,034)
Uniform Supplies	600	330	270
Medical Supplies and Drugs	3,000	5,550	(2,550)
Comp - Destroyed Animal Supplies	100	-	100
Utilities - Natural Gas	12,000	11,522	478
Utilities - Electric	7,400	8,135	(735)
Fuel - Vehicles	7,745	6,875	870
Telephone	6,340	5,804	536
Total Commodities	<u>73,485</u>	<u>66,924</u>	<u>6,561</u>
 Total Expenditures	 <u>782,816</u>	 <u>693,473</u>	 <u>89,343</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>19,229</u>	 <u>124,524</u>	 <u>143,753</u>
 Other Financing Sources (Uses)			
Transfers Out	(153,273)	-	153,273
 Total Other Financing Sources (Uses)	 (153,273)	 -	 153,273
 Net Change in Fund Balance	 <u>(\$ 134,044)</u>	 124,524	 <u>\$ 258,568</u>
 Fund Balance (Deficit) at Beginning of Year		 (765,175)	
 Fund Balance (Deficit) at End of Year		 <u>(\$ 640,651)</u>	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 5,010,909	\$ 5,002,288	(\$ 8,621)
Licenses and Permits	235,000	204,032	(30,968)
Charges for Services	30,000	17,891	(12,109)
Reimbursements	939,336	712,373	(226,963)
Interest	35,000	82,537	47,537
Miscellaneous	-	4,195	4,195
	<u>6,250,245</u>	<u>6,023,316</u>	<u>(226,929)</u>
Total Revenues			
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,355,645	2,164,801	190,844
Overtime Salaries	24,000	6,451	17,549
Total Personnel Services	<u>2,379,645</u>	<u>2,171,252</u>	<u>208,393</u>
Benefits			
Healthcare Contribution	494,821	396,202	98,619
Dental Contribution	16,724	12,294	4,430
FICA/SS Contribution	182,045	159,440	22,605
IMRF Contribution	212,026	183,403	28,623
Total Benefits	<u>905,616</u>	<u>751,339</u>	<u>154,277</u>
Contractual Services			
Engineering Services	725,554	607,057	118,497
Contractual/Consulting Services	714,794	296,650	418,144
Legal Services	80,000	82,378	(2,378)
Medical/Dental/Hospital Services	6,250	4,941	1,309
Northeast IL Plan and Metro Services	35,000	29,393	5,607
Software Licensing Cost	75,000	54,857	20,143
Security Services	5,000	4,030	970
Disposal and Water Softener Services	15,000	9,058	5,942
Janitorial Services	26,250	17,300	8,950
Repairs and Maintenance - Roads	77,000	34,981	42,019
Repairs and Maintenance - Buildings	37,500	18,119	19,381
Repairs and Maintenance - Grounds	10,500	3,848	6,652
Repairs and Maintenance - Computers	12,000	638	11,362
Repairs and Maintenance - Copiers	12,000	7,827	4,173
Repairs and Maintenance - Communications Equip.	5,500	372	5,128
Repairs and Maintenance - Equipment	25,000	4,223	20,777
Repairs and Maintenance - Vehicles	30,000	26,882	3,118
Repairs and Maintenance - Office Equipment	3,000	951	2,049
Liability Insurance	128,365	128,365	-

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Workers Compensation	\$ 76,650	\$ 76,650	\$ -
Unemployment Claims	8,775	8,775	-
General Printing	12,000	-	12,000
Legal Printing	6,000	1,181	4,819
Mapping	25,000	2,591	22,409
Conferences and Meetings	24,000	7,727	16,273
Employee Training	24,000	8,912	15,088
Employee Mileage Expenditures	6,000	2,661	3,339
General Association Dues	7,500	7,486	14
Miscellaneous Contractual Expenditures	51,000	13,150	37,850
Total Contractual Services	<u>2,264,638</u>	<u>1,461,003</u>	<u>803,635</u>
Commodities			
Office Supplies	30,000	13,730	16,270
Operating Supplies	30,000	15,243	14,757
Postage	14,000	2,418	11,582
Books and Subscriptions	2,400	943	1,457
Computer Software - Non-Capital	30,000	10,213	19,787
Computer Hardware - Non-Capital	20,000	608	19,392
Uniform Supplies	21,000	13,440	7,560
Vehicle Supplies	100,000	91,474	8,526
Buildings and Grounds Supplies	24,000	11,802	12,198
Road Repair Supplies	6,000	-	6,000
Equipment Repair Supplies	45,000	49,227	(4,227)
Tools	12,000	2,754	9,246
Liquid Salt	29,000	2,976	26,024
Crushed Stone	15,000	16,805	(1,805)
Culverts	40,000	18,409	21,591
Road Material	80,000	40,574	39,426
Sign Material	170,000	72,172	97,828
Traffic Markers and Barricades	20,000	10,317	9,683
Utilities - Natural Gas	100,000	36,936	63,064
Utilities - Electric	80,000	42,960	37,040
Utilities - Intersection Lighting	265,000	119,017	145,983
Fuel - Vehicles	500,000	207,259	292,741
Telephone	26,000	28,498	(2,498)
Cellular Phone	14,000	11,266	2,734
Total Commodities	<u>1,673,400</u>	<u>819,041</u>	<u>854,359</u>
Total Highway and Streets	<u>7,223,299</u>	<u>5,202,635</u>	<u>2,020,664</u>
Capital Outlay			
Computers	2,000	-	2,000
Computer Software - Capital	24,000	3,000	21,000
Printers	5,000	-	5,000
Communications Equipment	5,000	3,435	1,565

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Automotive Equipment	\$ 634,500	\$ 273,321	\$ 361,179
Office Furniture	3,000	-	3,000
Office Equipment	6,000	2,616	3,384
Machinery and Equipment	-	6,350	(6,350)
Special Purpose Equipment	-	6,305	(6,305)
Building Improvements	43,000	40,264	2,736
Road Construction	302,687	-	302,687
Bridge Construction	134,939	51	134,888
Highway Right of Way	250,000	16,944	233,056
Total Capital Outlay	1,410,126	352,286	1,057,840
 Total Expenditures	 8,633,425	 5,554,921	 3,078,504
 Excess (Deficiency) of Revenues Over Expenditures	 (2,383,180)	 468,395	 (1,914,785)
 Other Financing Sources (Uses)			
Transfers In	35,000	65,886	30,886
Transfers Out	-	(12,955)	(12,955)
Total Other Financing Sources (Uses)	35,000	52,931	17,931
Net Change in Fund Balance	(\$ 2,348,180)	521,326	\$ 2,869,506
 Fund Balance at Beginning of Year		9,406,314	
 Fund Balance at End of Year		\$ 9,927,640	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 312,695	\$ 312,444	(\$ 251)
Reimbursements	-	51,138	51,138
Interest	1,500	6,605	5,105
	<u>314,195</u>	<u>370,187</u>	<u>55,992</u>
Total Revenues			
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	-	14,990	(14,990)
Bridge Inspection	325,000	332,713	(7,713)
Total Highway and Streets	<u>325,000</u>	<u>347,703</u>	(22,703)
Capital Outlay			
Construction - Bridges	500,000	46,150	453,850
Highway Right of Way	-	5	(5)
Total Capital Outlay	<u>500,000</u>	<u>46,155</u>	<u>453,845</u>
	<u>825,000</u>	<u>393,858</u>	<u>431,142</u>
Total Expenditures			
	<u>825,000</u>	<u>393,858</u>	<u>431,142</u>
Net Change in Fund Balance	<u>(\$ 510,805)</u>	<u>(23,671)</u>	<u>\$ 487,134</u>
Fund Balance at Beginning of Year		<u>701,759</u>	
Fund Balance at End of Year		<u>\$ 678,088</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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 6,400,000	\$ 7,106,798	\$ 706,798
Grants	-	1,007,256	1,007,256
Reimbursements	5,119,366	4,452,175	(667,191)
Interest	30,000	75,283	45,283
Miscellaneous	-	10,435	10,435
Total Revenues	11,549,366	12,651,947	1,102,581
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	1,987,759	1,828,188	159,571
Overtime Salaries	250,000	194,085	55,915
Total Personnel Services	2,237,759	2,022,273	215,486
Benefits			
Healthcare Contribution	60,655	48,890	11,765
Dental Contribution	1,899	1,950	(51)
FICA/SS Contribution	171,190	149,292	21,898
IMRF Contribution	199,384	164,684	34,700
Teamsters Contribution	355,561	319,810	35,751
Total Benefits	788,689	684,626	104,063
Contractual Services			
Engineering Services	1,741,175	1,414,593	326,582
Contractual/Consulting Services	-	350	(350)
Debt Administration Cost	-	350	(350)
Total Contractual Services	1,741,175	1,415,293	325,882
Commodities			
Rock Salt	1,001,000	997,448	3,552
Total Highway and Streets	5,768,623	5,119,640	648,983
Capital Outlay			
Highway Right of Way	3,008,000	974,967	2,033,033
Total Expenditures	8,776,623	6,094,607	2,682,016
Excess (Deficiency) of Revenues Over Expenditures	2,772,743	6,557,340	9,330,083
Other Financing Sources (Uses)			
Transfers Out	(3,494,000)	(3,494,000)	-
Total Other Financing Sources (Uses)	(3,494,000)	(3,494,000)	-
Net Change in Fund Balance	(\$ 721,257)	3,063,340	\$ 3,784,597
Fund Balance at Beginning of Year		7,882,288	
Fund Balance at End of Year		\$ 10,945,628	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 65,125	\$ 65,169	\$ 44
Interest	200	241	41
Total Revenues	65,325	65,410	85
Expenditures			
Highway and Streets			
Commodities			
Rock Salt	131,773	66,053	65,720
Total Expenditures	131,773	66,053	65,720
Net Change in Fund Balance	(\$ 66,448)	(643)	\$ 65,805
Fund Balance at Beginning of Year		66,702	
Fund Balance at End of Year		\$ 66,059	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 8,400,000	\$ 8,552,390	\$ 152,390
Reimbursements	2,854,352	1,200,345	(1,654,007)
Interest	50,000	137,707	87,707
	<u>11,304,352</u>	<u>9,890,442</u>	<u>(1,413,910)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	4,782,098	1,883,020	2,899,078
Repairs and Maintenance - Bridges	431,250	2,500	428,750
Repairs and Maintenance - Cracksealing	290,000	235,048	54,952
Repairs and Maintenance - Pavement Mark	950,000	664,636	285,364
Total Contractual Services	<u>6,453,348</u>	<u>2,785,204</u>	<u>3,668,144</u>
Commodities			
Utilities- Intersect Lighting	445,000	394,371	50,629
Total Highway and Streets	<u>6,898,348</u>	<u>3,179,575</u>	<u>3,718,773</u>
Capital Outlay			
Machinery and Equipment	100,000	106,349	(6,349)
Special Purpose Equipment	5,000	5,255	(255)
Road Construction	1,515,000	410,482	1,104,518
Bridge Construction	1,949,311	594,350	1,354,961
Highway Right of Way	863,750	112,553	751,197
Total Capital Outlay	<u>4,433,061</u>	<u>1,228,989</u>	<u>3,204,072</u>
Total Expenditures	<u>11,331,409</u>	<u>4,408,564</u>	<u>6,922,845</u>
Net Change in Fund Balance	<u>(\$ 27,057)</u>	<u>5,481,878</u>	<u>\$ 5,508,935</u>
Fund Balance at Beginning of Year		<u>12,495,884</u>	
Fund Balance at End of Year		<u>\$ 17,977,762</u>	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 10,414,000	\$ 11,269,452	\$ 855,452
Reimbursements	1,802,420	481,411	(1,321,009)
Interest	25,000	111,992	86,992
Total Revenues	12,241,420	11,862,855	(378,565)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,230,579	708,218	522,361
Capital Outlay			
Road Construction	697,434	12,595	684,839
Bridge Construction	3,501,038	1,169,738	2,331,300
Highway Right of Way	850,000	-	850,000
Total Capital Outlay	5,048,472	1,182,333	3,866,139
Total Expenditures	6,279,051	1,890,551	4,388,500
Excess (Deficiency) of Revenues Over Expenditures	5,962,369	9,972,304	15,934,673
Other Financing Sources (Uses)			
Transfers Out	(8,326,818)	(8,326,818)	-
Total Other Financing Sources (Uses)	(8,326,818)	(8,326,818)	-
Net Change in Fund Balance	(\$ 2,364,449)	1,645,486	\$ 4,009,935
Fund Balance at Beginning of Year		17,416,605	
Fund Balance at End of Year		\$ 19,062,091	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 1,972,455	\$ 1,969,014	(\$ 3,441)
Licenses and Permits	588,000	510,987	(77,013)
Grants	5,411,939	4,236,123	(1,175,816)
Charges for Services	109,000	130,422	21,422
Reimbursements	1,190,000	1,298,971	108,971
Interest	20,000	18,543	(1,457)
Miscellaneous	-	4,564	4,564
Total Revenues	9,291,394	8,168,624	(1,122,770)
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	5,379,170	4,976,064	403,106
Overtime Salaries	-	53,196	(53,196)
Total Personnel Services	5,379,170	5,029,260	349,910
Benefits			
Healthcare Contribution	1,152,370	1,113,888	38,482
Dental Contribution	39,755	38,564	1,191
FICA/SS Contribution	410,801	368,933	41,868
IMRF Contribution	478,463	429,608	48,855
Total Benefits	2,081,389	1,950,993	130,396
Contractual Services			
Contract Employees	13,500	11,975	1,525
Contractual/Consulting Services	892,362	882,463	9,899
Public Health Services	-	16,500	(16,500)
X-Rays	49,000	36,510	12,490
Lab Services	5,000	1,424	3,576
Disposal and Water Softener Services	6,000	11,366	(5,366)
Janitorial Services	29,250	20,220	9,030
Repairs and Maintenance - Buildings	19,300	20,512	(1,212)
Repairs and Maintenance - Grounds	18,000	2,510	15,490
Repairs and Maintenance - Equipment	400	1,020	(620)
Building Space Rental	101,000	104,788	(3,788)
Repairs and Maintenance - Vehicles	5,000	3,947	1,053
Repairs and Maintenance - Office Equipment	10,000	14,167	(4,167)
Liability Insurance	143,747	142,727	1,020
Workers Compensation	85,836	85,226	610
Unemployment Claims	82,592	9,755	72,837
General Advertising	200	-	200
Employment Advertising	-	743	(743)
Conferences and Meetings	13,000	23,724	(10,724)
Employee Training	2,600	4,636	(2,036)

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 58,000	\$ 62,728	(\$ 4,728)
General Association Dues	15,394	16,471	(1,077)
Total Contractual Services	1,550,181	1,473,412	76,769
Commodities			
Office Supplies	22,000	12,145	9,855
Operating Supplies	142,894	189,629	(46,735)
Computer Related Supplies	2,000	5,721	(3,721)
Postage	8,200	1,450	6,750
Books and Subscriptions	1,500	1,222	278
Computer Software - Non-Capital	6,000	11,635	(5,635)
Utilities - Water	-	38	(38)
Printing Supplies	3,000	849	2,151
Cleaning Supplies	600	512	88
Medical Supplies and Drugs	90,000	68,839	21,161
Utilities - Natural Gas	-	1,969	(1,969)
Utilities - Electric	-	3,554	(3,554)
Fuel - Vehicles	4,000	6,449	(2,449)
Telephone	142,500	141,111	1,389
Total Commodities	422,694	445,123	(22,429)
Total Health and Welfare	9,433,434	8,898,788	534,646
Capital Outlay			
Computers	9,000	-	9,000
Office Furniture	-	1,454	(1,454)
Office Equipment	1,000	-	1,000
Special Purpose Equipment	7,505	-	7,505
Building Improvements	-	858	(858)
Total Capital Outlay	17,505	2,312	15,193
Total Expenditures	9,450,939	8,901,100	549,839
Excess (Deficiency) of Revenues Over Expenditures	(159,545)	(732,476)	(892,021)
Other Financing Sources (Uses)			
Transfers In	65,000	65,000	-
Transfers Out	(61,000)	(61,000)	-
Total Other Financing Sources (Uses)	4,000	4,000	-
Net Change in Fund Balance	(\$ 155,545)	(728,476)	(\$ 572,931)
Fund Balance at Beginning of Year		3,238,927	
Fund Balance at End of Year		\$ 2,510,451	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 219,065	\$ 217,482	(\$ 1,583)
Interest	4,000	1,219	(2,781)
Total Revenues	223,065	218,701	(4,364)
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	469,521	461,714	7,807
Overtime Salaries	-	1,646	(1,646)
Total Personnel Services	469,521	463,360	6,161
Benefits			
Healthcare Contribution	50,609	42,745	7,864
Dental Contribution	2,331	2,423	(92)
FICA/SS Contribution	35,918	34,572	1,346
IMRF Contribution	41,834	40,037	1,797
Total Benefits	130,692	119,777	10,915
Contractual Services			
Contractual/Consulting Services	12,380	10,691	1,689
Repairs & Maintenance- Equipment	185	-	185
Liability Insurance	13,053	13,053	-
Workers Compensation	7,794	7,794	-
Unemployment Claims	892	892	-
Conferences and Meetings	1,000	183	817
Employee Training	900	-	900
Employee Mileage Expenditures	7,944	8,087	(143)
General Association Dues	-	428	(428)
Total Contractual Services	44,148	41,128	3,020
Commodities			
Office Supplies	1,050	604	446
Operating Supplies	12,000	5,376	6,624
Computer Related Supplies	2,000	-	2,000
Printing Supplies	158	170	(12)
Telephone	3,437	4,973	(1,536)
Total Commodities	18,645	11,123	7,522
Total Health and Welfare	663,006	635,388	27,618
Capital Outlay			
Computers	1,500	-	1,500

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	<u>\$ 664,506</u>	<u>\$ 635,388</u>	<u>\$ 29,118</u>
Excess (Deficiency) of Revenues Over Expenditures	(441,441)	(416,687)	(858,128)
Other Financing Sources (Uses)			
Transfers In	<u>435,424</u>	<u>435,424</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>435,424</u>	<u>435,424</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 6,017)</u>	18,737	<u>\$ 24,754</u>
Fund Balance at Beginning of Year		<u>6,895</u>	
Fund Balance at End of Year		<u>\$ 25,632</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 304,905	\$ 307,931	\$ 3,026
Reimbursements	-	28	28
Interest	3,500	5,101	1,601
Miscellaneous	-	7,436	7,436
Total Revenues	<u>308,405</u>	<u>320,496</u>	<u>12,091</u>
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	174,771	176,515	(1,744)
Overtime Salaries	2,000	2,089	(89)
Total Personnel Services	<u>176,771</u>	<u>178,604</u>	<u>(1,833)</u>
Benefits			
Healthcare Contribution	40,000	39,058	942
Dental Contribution	710	675	35
FICA/SS Contribution	13,523	13,285	238
IMRF Contribution	15,750	15,422	328
Total Benefits	<u>69,983</u>	<u>68,440</u>	<u>1,543</u>
Contractual Services			
Repairs and Maintenance - Computers	-	160	(160)
Repairs and Maintenance - Copiers	500	353	147
Repairs and Maintenance - Vehicles	3,000	8,894	(5,894)
Liability Insurance	4,914	4,914	-
Workers Compensation	2,934	2,934	-
Unemployment Claims	336	336	-
General Printing	50	-	50
Conferences and Meetings	1,005	4,639	(3,634)
Employee Training	5,352	1,126	4,226
Employee Mileage Expenditures	300	317	(17)
General Association Dues	445	540	(95)
Miscellaneous Contractual Expenditures	69,900	36,536	33,364
Total Contractual Services	<u>88,736</u>	<u>60,749</u>	<u>27,987</u>
Commodities			
Office Supplies	500	630	(130)
Postage	450	-	450
Books and Subscriptions	355	481	(126)
Fuel - Vehicles	9,100	6,158	2,942
Telephone	950	1,099	(149)
Cellular Phone	575	182	393
Total Commodities	<u>11,930</u>	<u>8,550</u>	<u>3,380</u>
Total Expenditures	<u>347,420</u>	<u>316,343</u>	<u>31,077</u>
Net Change in Fund Balance	<u>(\$ 39,015)</u>	4,153	<u>\$ 43,168</u>
Fund Balance at Beginning of Year		<u>582,906</u>	
Fund Balance at End of Year		<u>\$ 587,059</u>	

KANE COUNTY, ILLINOIS

Economic Development Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 1,100	\$ 2,134	\$ 1,034
Miscellaneous	-	1,000	1,000
Total Revenues	1,100	3,134	2,034
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	133,238	71,793	61,445
Employee Per Diem	50	-	50
Total Personnel Services	133,288	71,793	61,495
Benefits			
Healthcare Contribution	9,615	6,199	3,416
Dental Contribution	459	248	211
FICA/SS Contribution	10,298	5,426	4,872
IMRF Contribution	11,970	6,295	5,675
Total Benefits	32,342	18,168	14,174
Contractual Services			
Contractual/Consulting Services	1,500	-	1,500
Liability Insurance	3,735	3,735	-
Workers Compensation	2,230	2,230	-
Unemployment Claims	255	255	-
General Printing	500	-	500
Legal Printing	-	76	(76)
Conferences and Meetings	2,500	337	2,163
Employee Mileage Expenditures	250	-	250
General Association Dues	1,000	50	950
Miscellaneous Contractual Expenditures	50,000	10,000	40,000
Total Contractual Services	61,970	16,683	45,287
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	200	180	20
Photography Supplies	100	-	100
Total Commodities	400	180	220
Total Expenditures	228,000	106,824	121,176
Excess (Deficiency) of Revenues Over Expenditures	(226,900)	(103,690)	(330,590)
Other Financing Sources (Uses)			
Transfers In	225,000	225,000	-
Total Other Financing Sources (Uses)	225,000	225,000	-
Net Change in Fund Balance	(\$ 1,900)	121,310	\$ 123,210
Fund Balance at Beginning of Year		87,812	
Fund Balance at End of Year		\$ 209,122	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,210,587	\$ 790,304	(\$ 420,283)
Reimbursements	50,000	13,342	(36,658)
Total Revenues	1,260,587	803,646	(456,941)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	158,493	138,547	19,946
Benefits			
Healthcare Contribution	31,495	16,711	14,784
Dental Contribution	1,367	756	611
FICA/SS Contribution	12,125	10,427	1,698
IMRF Contribution	14,122	12,109	2,013
Total Benefits	59,109	40,003	19,106
Contractual Services			
Contracts & Consulting	-	23,029	(23,029)
Repairs and Maintenance - Vehicles	1,000	-	1,000
Liability Insurance	4,406	4,406	-
Workers Compensation	2,631	2,631	-
Unemployment Claims	301	301	-
General Printing	250	517	(267)
Legal Printing	600	487	113
Conferences and Meetings	1,500	306	1,194
Employee Training	500	749	(249)
Employee Mileage Expenditures	200	-	200
General Association Dues	200	-	200
Miscellaneous Contractual Expenditures	1,030,397	582,281	448,116
Total Contractual Services	1,041,985	614,707	427,278
Commodities			
Office Supplies	300	150	150
Operating Supplies	-	15	(15)
Data Processing Supplies	-	26	(26)
Postage	100	6	94
Books and Subscriptions	100	-	100
Computer Software-Non Capital	-	198	(198)
Fuel - Vehicles	500	108	392
Total Commodities	1,000	503	497
Total Development, Housing and Economic Development	1,260,587	793,760	466,827
Capital Outlay			
Office Equipment	-	7,310	(7,310)

(Continued)

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	<u>\$ 1,260,587</u>	<u>\$ 801,070</u>	<u>\$ 459,517</u>
Net Change in Fund Balance	<u>\$ -</u>	2,576	<u>\$ 2,576</u>
Fund Balance at Beginning of Year		<u>4,016</u>	
Fund Balance at End of Year		<u>\$ 6,592</u>	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 975,428	\$ 839,419	(\$ 136,009)
Miscellaneous	37,516	37,516	-
Total Revenues	1,012,944	876,935	(136,009)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	61,332	52,106	9,226
Benefits			
Healthcare Contribution	12,241	6,839	5,402
Dental Contribution	523	360	163
FICA/SS Contribution	4,692	3,936	756
IMRF Contribution	5,465	4,568	897
Total Benefits	22,921	15,703	7,218
Contractual Services			
Liability Insurance	1,705	1,705	-
Workers Compensation	1,018	1,018	-
Unemployment Claims	117	117	-
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	365	635
Employee Training	300	-	300
Employee Mileage Expenditures	100	-	100
Miscellaneous Contractual Expenditures	923,201	849,203	73,998
Total Contractual Services	928,291	852,408	75,883
Commodities			
Office Supplies	200	-	200
Postage	100	-	100
Books and Subscriptions	100	-	100
Total Commodities	400	-	400
Total Expenditures	1,012,944	920,217	92,727
Net Change in Fund Balance	\$ -	(43,282)	(\$ 43,282)
Fund Balance at Beginning of Year		5,556	
Fund Balance (Deficit) at End of Year			(\$ 37,726)

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 59,400	\$ -	(\$ 59,400)
Interest	<u>1,000</u>	<u>1,052</u>	<u>52</u>
Total Revenues	<u>60,400</u>	<u>1,052</u>	<u>(59,348)</u>
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Contractual/Consulting Services	<u>11,500</u>	<u>-</u>	<u>11,500</u>
Total Expenditures	<u>11,500</u>	<u>-</u>	<u>11,500</u>
Net Change in Fund Balance	<u>\$ 48,900</u>	<u>1,052</u>	<u>(\$ 47,848)</u>
Fund Balance at Beginning of Year		<u>107,530</u>	
Fund Balance at End of Year		<u>\$ 108,582</u>	

KANE COUNTY, ILLINOIS

Homeless Management Information Systems Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 109,853	\$ 105,850	(\$ 4,003)
Total Revenues	<u>109,853</u>	<u>105,850</u>	<u>(4,003)</u>
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Contractual/Consulting Services	<u>94,231</u>	<u>102,189</u>	<u>(7,958)</u>
Capital Outlay			
Contractual/Consulting Services	12,622	3,917	8,705
Computer Software - Capital	<u>3,000</u>	<u>42</u>	<u>2,958</u>
Total Capital Outlay	<u>15,622</u>	<u>3,959</u>	<u>11,663</u>
Total Expenditures	<u>109,853</u>	<u>106,148</u>	<u>3,705</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>(298)</u>	<u>(\$ 298)</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance (Deficit) at End of Year		<u>(\$ 298)</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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 61,075	\$ 24,532	(\$ 36,543)
Interest	200	3,790	3,590
Total Revenues	61,275	28,322	(32,953)
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Engineering Services	142,537	105,943	36,594
Contractual/Consulting Services	55,200	61,830	(6,630)
Total Development, Housing and Economic Development	197,737	167,773	29,964
Capital Outlay			
Other Construction	488,538	385,916	102,622
Total Expenditures	686,275	553,689	132,586
Excess (Deficiency) of Revenues Over Expenditures	(625,000)	(525,367)	(1,150,367)
Other Financing Sources (Uses)			
Transfers In	625,000	625,000	-
Total Other Financing Sources (Uses)	625,000	625,000	-
Net Change in Fund Balance	\$ -	99,633	\$ 99,633
Fund Balance at Beginning of Year		1,556	
Fund Balance at End of Year		\$ 101,189	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 2,408,751	\$ 1,728,564	(\$ 680,187)
Total Revenues	2,408,751	1,728,564	(680,187)
Expenditures			
Development, Housing and Economic Development Community Development Block Grant - Recovery			
Contractual Services			
Grant Pass Thru	248,011	59,300	188,711
Energy Efficiency and Conservation Block Grant			
Personnel Services			
Salaries and Wages	122,547	110,142	12,405
Benefits			
Healthcare Contribution	19,299	23,190	(3,891)
Dental Contribution	724	709	15
FICA/SS Contribution	9,375	7,890	1,485
IMRF Contribution	10,919	9,200	1,719
Total Benefits	40,317	40,989	(672)
Contractual Services			
Engineering Services	130,000	25,683	104,317
Contractual/Consulting Services	225,827	181,105	44,722
Legal Services	1,471	-	1,471
Liability Insurance	3,480	3,480	-
Workers Compensation	2,377	2,377	-
Unemployment Claims	209	209	-
General Printing	1,900	-	1,900
Legal Printing	200	-	200
Conferences and Meetings	622	632	(10)
Employee Training	-	360	(360)
Employee Mileage Expenditures	200	14	186
Grant Expenditures	340,000	340,000	-
Total Contractual Services	706,286	553,860	152,426
Commodities			
Office Supplies	150	-	150
Postage	250	-	250
Total Commodities	400	-	400
Total Energy Efficiency and Conservation Block Grant	747,003	594,849	152,154
Homeless Prevention and Rapid Re-Housing Program			
Personnel Services			
Salaries and Wages	5,880	5,324	556

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefits			
Healthcare Contribution	\$ 1,011	\$ 800	\$ 211
Dental Contribution	52	39	13
FICA/SS Contribution	450	407	43
IMRF Contribution	524	473	51
Total Benefits	2,037	1,719	318
Contractual Services			
Contractual/Consulting Services	2,000	-	2,000
Liability Insurance	164	164	-
Workers Compensation	98	98	-
Unemployment Claims	11	11	-
Grant Pass Thru	207,000	155,005	51,995
Total Contractual Services	209,273	155,278	53,995
Total Homeless Prevention and Rapid Re-Housing Program	217,190	162,321	54,869
Total Development, Housing and Economic Development	1,334,751	926,612	408,139
Capital Outlay - CDBG Recovery			
Other Construction	24,000	12,218	11,782
Capital Outlay - Energy Efficiency and Conservation Block Grant			
Building Improvements	750,000	788,728	(38,728)
Road Construction	300,000	-	300,000
Total Capital Outlay	1,074,000	800,946	273,054
 Total Expenditures	 2,408,751	 1,727,558	 681,193
 Net Change in Fund Balance	 \$ -	 1,006	 \$ 1,006
 Fund Balance (Deficit) at Beginning of Year		(38,366)	
 Fund Balance (Deficit) at End of Year		 (\$ 37,360)	

KANE COUNTY, ILLINOIS

Neighborhood Stabilization Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,427,413	\$ 1,345,116	(\$ 82,297)
Reimbursements	500,000	-	(500,000)
Total Revenues	1,927,413	1,345,116	(582,297)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	34,500	30,522	3,978
Benefits			
Healthcare Contribution	10,000	2,730	7,270
Dental Contribution	600	179	421
FICA/SS Contribution	2,640	2,332	308
IMRF Contribution	3,074	2,716	358
Total Benefits	16,314	7,957	8,357
Contractual Services			
Liability Insurance	960	960	-
Workers Compensation	573	573	-
Unemployment Claims	66	66	-
Grant Expenditures	1,875,000	1,306,056	568,944
Total Contractual Services	1,876,599	1,307,655	568,944
Total Expenditures	1,927,413	1,346,134	581,279
Net Change in Fund Balance	\$ -	(1,018)	(\$ 1,018)
Fund Balance at Beginning of Year		-	
Fund Balance (Deficit) at End of Year		(\$ 1,018)	

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Licenses and Permits	\$ -	\$ 1,000	\$ 1,000
Grants	520,507	591,406	70,899
Reimbursements	-	6,850	6,850
Interest	6,700	11,204	4,504
Miscellaneous	-	180	180
	<u>527,207</u>	<u>610,640</u>	<u>83,433</u>
Expenditures			
Environment and Conservation			
Personnel Services			
Salaries and Wages	152,066	116,559	35,507
Benefits			
Healthcare Contribution	45,204	24,181	21,023
Dental Contribution	1,442	675	767
FICA/SS Contribution	11,633	7,900	3,733
IMRF Contribution	13,549	9,165	4,384
Total Benefits	<u>71,828</u>	<u>41,921</u>	<u>29,907</u>
Contractual Services			
Contractual/Consulting Services	45,000	6,971	38,029
Legal Services	1,000	-	1,000
Repairs and Maintenance- Vehicles	-	4	(4)
Liability Insurance	4,227	4,227	-
Workers Compensation	2,524	2,524	-
Unemployment Claims	289	289	-
General Printing	-	50	(50)
Conferences and Meetings	2,000	676	1,324
Employee Training	1,000	119	881
Employee Mileage Expenditures	800	131	669
General Association Dues	1,000	760	240
Miscellaneous Contractual Expenditures	30,000	50,766	(20,766)
Grant Pass Thru	670,507	373,757	296,750
Total Contractual Services	<u>758,347</u>	<u>440,274</u>	<u>318,073</u>
Commodities			
Office Supplies	1,000	684	316
Operating Supplies	500	896	(396)
Computer Related Supplies	500	1,132	(632)
Postage	300	-	300
Photography Supplies	100	-	100
Fuel - Vehicles	500	248	252
Telephone	1,750	-	1,750
Total Commodities	<u>4,650</u>	<u>2,960</u>	<u>1,690</u>

(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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Expenditures	\$ 986,891	\$ 601,714	\$ 385,177
Excess (Deficiency) of Revenues Over Expenditures	(459,684)	8,926	(450,758)
Other Financing Sources (Uses)			
Transfers In	<u>274,684</u>	<u>274,683</u>	(1)
Total Other Financing Sources (Uses)	<u>274,684</u>	<u>274,683</u>	(1)
Net Change in Fund Balance	<u>(\$ 185,000)</u>	283,609	<u>\$ 468,609</u>
Fund Balance at Beginning of Year		<u>1,041,961</u>	
Fund Balance at End of Year		<u>\$ 1,325,570</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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,800,000	\$ 798,173	(\$ 1,001,827)
Interest	20,000	33,382	13,382
Total Revenues	1,820,000	831,555	(988,445)
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	29,855	-	29,855
Legal Services	90,000	10,840	79,160
Appraisal Services	120,880	21,780	99,100
Total Contractual Services	240,735	32,620	208,115
Other Expenditures			
Farmland Preservation Rights	5,533,011	1,929,984	3,603,027
Total General Government	5,773,746	1,962,604	3,811,142
Capital Outlay			
Land	1,000	-	1,000
Total Expenditures	5,774,746	1,962,604	3,812,142
Excess (Deficiency) of Revenues Over Expenditures	(3,954,746)	(1,131,049)	(5,085,795)
Other Financing Sources (Uses)			
Transfers In	500,000	500,000	-
Total Other Financing Sources (Uses)	500,000	500,000	-
Net Change in Fund Balance	(\$ 3,454,746)	(631,049)	\$ 2,823,697
Fund Balance at Beginning of Year		3,830,227	
Fund Balance at End of Year		\$ 3,199,178	

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, 2010

	Actual
Revenues	
Grants	
Workforce Investment Act Title I Grant 2009	\$ 4,605,953
Workforce Investment Act Title I Grant 2010	1,415,025
ARRA Workforce Investment Act - Adult - Grant	1,356,196
ARRA Workforce Investment Act - Youth - Grant	855,776
ARRA Workforce Investment Act - Youth Assistance - Grant	23,201
ARRA Workforce Investment Act - Incentive - Grant	22,062
Trade Adjustment Assistance Program Grant	139,526
Trade & Globalization Adjustment Assistance Act Grant	138,669
High Speed Internet Grant 2009	5,746
Workforce Investment Act Title I - Incentive 2007	107,439
Workforce Investment Act Title I - Incentive 2008	58,600
Serving the Client 2010	6,581
Serving the Client 2011	2,466
Total Grants	8,737,240
Interest	278
Miscellaneous Program Income	1,554
Total Revenues	8,739,072
Expenditures	
Public Service and Records	
Administration	478,213
Youth Activities	3,022,051
Adult Activities	1,122,201
Dislocated Worker Activities	3,481,892
Training	338,831
High Speed Internet	5,746
Incentive Funds	107,437
Welfare to Work	5,903
Total Expenditures	8,562,274
Net Change in Fund Balance	176,798
Fund Balance (Deficit) at Beginning of Year	(194,259)
Fund Balance (Deficit) at End of Year	(\$ 17,461)

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, 2010 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

Juvenile Bonds Pledge Revenues Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,000	\$ 16,884	\$ 15,884
Total Revenues	<u>1,000</u>	<u>16,884</u>	<u>15,884</u>
Expenditures			
Debt Service - Principal	635,000	635,000	-
Debt Service - Interest	181,598	181,598	-
Debt Service - Fiscal Agent Fees	<u>1,000</u>	<u>535</u>	<u>465</u>
Total Expenditures	<u>817,598</u>	<u>817,133</u>	<u>465</u>
Excess (Deficiency) of Revenues Over Expenditures	(816,598)	(800,249)	(1,616,847)
Other Financing Sources (Uses)			
Transfers In	<u>816,598</u>	<u>816,598</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>816,598</u>	<u>816,598</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>16,349</u>	<u>\$ 16,349</u>
Fund Balance at Beginning of Year		<u>1,830,739</u>	
Fund Balance at End of Year		<u>\$ 1,847,088</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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 2,513,500	\$ 2,534,107	\$ 20,607
Interest	1,000	8,659	7,659
	<u>2,514,500</u>	<u>2,542,766</u>	<u>28,266</u>
Expenditures			
Debt Service - Principal	2,250,000	2,250,000	-
Debt Service - Interest	263,500	220,688	42,812
Debt Service - Fiscal Agent Fees	1,000	350	650
	<u>2,514,500</u>	<u>2,471,038</u>	<u>43,462</u>
Net Change in Fund Balance	<u>\$ -</u>	71,728	<u>\$ 71,728</u>
Fund Balance at Beginning of Year		<u>2,564,198</u>	
Fund Balance at End of Year		<u>\$ 2,635,926</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 1,000	\$ -	(\$ 1,000)
Total Revenues	1,000	-	(1,000)
Expenditures			
Debt Service - Principal	1,905,000	1,905,000	-
Debt Service - Interest	1,589,000	1,541,235	47,765
Debt Service - Fiscal Agent Fees	1,000	-	1,000
Total Expenditures	3,495,000	3,446,235	48,765
Excess (Deficiency) of Revenues Over Expenditures	(3,494,000)	(3,446,235)	(6,940,235)
Other Financing Sources (Uses)			
Transfers In	3,494,000	3,494,000	-
Total Other Financing Sources (Uses)	3,494,000	3,494,000	-
Net Change in Fund Balance	\$ -	47,765	\$ 47,765
Fund Balance at Beginning of Year		2,716,427	
Fund Balance at End of Year		\$ 2,764,192	

KANE COUNTY, ILLINOIS

Transit Sales Tax Debt Service Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ -	\$ 183,383	\$ 183,383
Interest	1,500	81,058	79,558
Total Revenues	1,500	264,441	262,941
Expenditures			
Debt Service - Principal	7,802,866	-	7,802,866
Debt Service - Interest	523,952	523,951	1
Debt Service - Fiscal Agent Fees	1,500	2,100	(600)
Total Expenditures	8,328,318	526,051	7,802,267
Excess (Deficiency) of Revenues Over Expenditures	(8,326,818)	(261,610)	(8,588,428)
Other Financing Sources (Uses)			
Transfers In	8,326,818	8,326,818	-
Total Other Financing Sources (Uses)	8,326,818	8,326,818	-
Net Change in Fund Balance	\$ -	8,065,208	\$ 8,065,208
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 8,065,208	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ -	\$ 528,586	\$ 528,586
Interest	40,000	55,410	15,410
Total Revenues	40,000	583,996	543,996
Expenditures			
General Government			
Contractual Services			
Project Administration Services	795,993	-	795,993
Contractual/Consulting Services	-	30,226	(30,226)
Total General Government	795,993	30,226	765,767
Capital Outlay			
Office Furniture	17,916	5,490	12,426
Building Improvements	255,206	32,499	222,707
Total Capital Outlay	273,122	37,989	235,133
Total Expenditures	1,069,115	68,215	1,000,900
Excess (Deficiency) of Revenues Over Expenditures	(1,029,115)	515,781	(513,334)
Other Financing Sources (Uses)			
Transfers In	889,451	795,993	(93,458)
Transfers Out	(400,000)	-	400,000
Total Other Financing Sources (Uses)	489,451	795,993	306,542
Net Change in Fund Balance	(\$ 539,664)	1,311,774	\$ 1,851,438
Fund Balance at Beginning of Year		6,180,796	
Fund Balance at End of Year		\$ 7,492,570	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 35,000	\$ 41,404	\$ 6,404
Total Revenues	35,000	41,404	6,404
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	450,000	107,390	342,610
Capital Outlay			
Automotive Equipment	29,000	-	29,000
Building Construction	-	1,710	(1,710)
Building Improvements	1,500,000	1,367,417	132,583
Buildings - Sheriff	-	68,182	(68,182)
Total Capital Outlay	1,529,000	1,437,309	91,691
Total Expenditures	1,979,000	1,544,699	434,301
Net Change in Fund Balance	(\$ 1,944,000)	(1,503,295)	\$ 440,705
Fund Balance at Beginning of Year		4,962,539	
Fund Balance at End of Year		\$ 3,459,244	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 659,283	\$ 659,406	\$ 123
Interest	7,500	7,608	108
Miscellaneous	8,000	4,775	(3,225)
Total Revenues	674,783	671,789	(2,994)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	42,279	33,611	8,668
Benefits			
Healthcare Contribution	4,620	5,136	(516)
Dental Contribution	395	241	154
FICA/SS Contribution	3,234	2,493	741
IMRF Contribution	3,767	2,891	876
Total Benefits	12,016	10,761	1,255
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	90,000	69,390	20,610
Legal Services	500	-	500
Repairs and Maintenance - Roads	150,000	57,225	92,775
Repairs and Maintenance - Grounds	225,000	163,856	61,144
Intersect Lighting Services	35,000	33,831	1,169
Liability Insurance	1,175	1,175	-
Workers Compensation	702	702	-
Unemployment Claims	80	80	-
General Printing	2,000	1,012	988
Legal Printing	500	110	390
Conferences and Meetings	1,000	238	762
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	960	37	923
General Association Dues	750	-	750
Miscellaneous Contractual Expenditures	150,000	167,440	(17,440)
Total Contractual Services	661,167	495,096	166,071
Commodities			
Office Supplies	1,000	-	1,000
Operating Supplies	1,000	817	183
Postage	1,000	144	856
Computer Software - Non-Capital	500	-	500
Utilities- Intersection Lighting	11,200	23,881	(12,681)
Telephone	800	1,630	(830)
Miscellaneous Supplies	45,000	46,677	(1,677)

(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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 60,500	\$ 73,149	(\$ 12,649)
Total Development, Housing and Economic Development	775,962	612,617	163,345
Capital Outlay			
Computer Software - Capital	1,000	-	1,000
Total Expenditures	776,962	612,617	164,345
Excess (Deficiency) of Revenues Over Expenditures	(102,179)	59,172	(43,007)
Other Financing Sources (Uses)			
Transfers Out	(20,000)	(20,000)	-
Total Other Financing Sources (Uses)	(20,000)	(20,000)	-
Net Change in Fund Balance	(\$ 122,179)	39,172	\$ 161,351
Fund Balance at Beginning of Year		865,764	
Fund Balance at End of Year		\$ 904,936	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 18,855	\$ 18,855
Reimbursements	650,000	741	(649,259)
Interest	2,500	9,597	7,097
Total Revenues	652,500	29,193	(623,307)
Expenditures			
Capital Outlay			
Highway Right of Way	1,300,000	112,518	1,187,482
Total Expenditures	1,300,000	112,518	1,187,482
Excess (Deficiency) of Revenues Over Expenditures	(647,500)	(83,325)	(730,825)
Other Financing Sources (Uses)			
Transfers Out	-	(943)	(943)
Total Other Financing Sources (Uses)	-	(943)	(943)
Net Change in Fund Balance	(\$ 647,500)	(84,268)	\$ 563,232
Fund Balance at Beginning of Year		1,030,477	
Fund Balance at End of Year		\$ 946,209	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 72,439	\$ 72,439
Reimbursements	115,500	40,500	(75,000)
Interest	4,000	10,989	6,989
Total Revenues	119,500	123,928	4,428
Expenditures			
Capital Outlay			
Road Construction	200,000	37,492	162,508
Highway Right of Way	50,000	20,000	30,000
Total Expenditures	250,000	57,492	192,508
Excess (Deficiency) of Revenues Over Expenditures	(130,500)	66,436	(64,064)
Other Financing Sources (Uses)			
Transfers Out	-	(3,622)	(3,622)
Total Other Financing Sources (Uses)	-	(3,622)	(3,622)
Net Change in Fund Balance	(\$ 130,500)	62,814	\$ 193,314
Fund Balance at Beginning of Year		956,939	
Fund Balance at End of Year		\$ 1,019,753	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 127,200	\$ 127,200
Reimbursements	780,800	394,503	(386,297)
Interest	3,500	15,097	11,597
Total Revenues	784,300	536,800	(247,500)
Expenditures			
Capital Outlay			
Road Construction	1,280,497	1,134	1,279,363
Bridge Construction	210,000	-	210,000
Total Expenditures	1,490,497	1,134	1,489,363
Excess (Deficiency) of Revenues Over Expenditures	(706,197)	535,666	(170,531)
Other Financing Sources (Uses)			
Transfers In	-	12,955	12,955
Total Other Financing Sources (Uses)	-	12,955	12,955
Net Change in Fund Balance	(\$ 706,197)	548,621	\$ 1,254,818
Fund Balance at Beginning of Year		1,508,770	
Fund Balance at End of Year		\$ 2,057,391	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 645,722	\$ 645,722
Reimbursements	875,000	-	(875,000)
Interest	2,500	17,775	15,275
	<u>877,500</u>	<u>663,497</u>	<u>(214,003)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	183,000	65,559	117,441
Capital Outlay			
Road Construction	1,376,980	3,704	1,373,276
Highway Right of Way	178,341	192,068	(13,727)
Total Capital Outlay	<u>1,555,321</u>	<u>195,772</u>	<u>1,359,549</u>
Total Expenditures	<u>1,738,321</u>	<u>261,331</u>	<u>1,476,990</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(860,821)</u>	<u>402,166</u>	<u>(458,655)</u>
Other Financing Sources (Uses)			
Transfers Out	-	(32,244)	(32,244)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(32,244)</u>	<u>(32,244)</u>
Net Change in Fund Balance	<u>(\$ 860,821)</u>	<u>369,922</u>	<u>\$ 1,230,743</u>
Fund Balance at Beginning of Year		<u>1,311,716</u>	
Fund Balance at End of Year		<u>\$ 1,681,638</u>	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 31,785	\$ 31,785
Reimbursements	374,946	374,946	-
Interest	2,500	9,992	7,492
Miscellaneous	-	7	7
	<u>377,446</u>	<u>416,730</u>	<u>39,284</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	24,000	9,537	14,463
Capital Outlay			
Road Construction	1,000,000	-	1,000,000
	<u>1,024,000</u>	<u>9,537</u>	<u>1,014,463</u>
Excess (Deficiency) of Revenues Over Expenditures	(646,554)	407,193	(239,361)
Other Financing Sources (Uses)			
Transfers Out	-	(1,590)	(1,590)
	<u>-</u>	<u>(1,590)</u>	<u>(1,590)</u>
Net Change in Fund Balance	(\$ 646,554)	405,603	\$ 1,052,157
Fund Balance at Beginning of Year		<u>719,417</u>	
Fund Balance at End of Year		<u>\$ 1,125,020</u>	

KANE COUNTY, ILLINOIS

Tri-Cities Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 185,904	\$ 185,904
Interest	2,500	10,106	7,606
Miscellaneous	-	379	379
Total Revenues	2,500	196,389	193,889
Expenditures			
Capital Outlay			
Road Construction	160,000	-	160,000
Bridge Construction	372,472	-	372,472
Total Expenditures	532,472	-	532,472
Excess (Deficiency) of Revenues Over Expenditures	(529,972)	196,389	(333,583)
Other Financing Sources (Uses)			
Transfers Out	-	(9,314)	(9,314)
Total Other Financing Sources (Uses)	-	(9,314)	(9,314)
Net Change in Fund Balance	(\$ 529,972)	187,075	\$ 717,047
Fund Balance at Beginning of Year		811,370	
Fund Balance at End of Year		\$ 998,445	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 140,889	\$ 140,889
Reimbursements	91,874	-	(91,874)
Interest	2,500	17,516	15,016
	94,374	158,405	64,031
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,313,100	5,700	1,307,400
	1,313,100	5,700	1,307,400
Excess (Deficiency) of Revenues Over Expenditures	(1,218,726)	152,705	(1,066,021)
Other Financing Sources (Uses)			
Transfers Out	-	(7,044)	(7,044)
	-	(7,044)	(7,044)
Net Change in Fund Balance	(\$ 1,218,726)	145,661	\$ 1,364,387
Fund Balance at Beginning of Year		1,746,523	
Fund Balance at End of Year		\$ 1,892,184	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 3,978	\$ 3,978
Interest	500	1,545	1,045
Total Revenues	500	5,523	5,023
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	160,000	175	159,825
Total Expenditures	160,000	175	159,825
Excess (Deficiency) of Revenues Over Expenditures	(159,500)	5,348	(154,152)
Other Financing Sources (Uses)			
Transfers Out	-	(199)	(199)
Total Other Financing Sources (Uses)	-	(199)	(199)
Net Change in Fund Balance	(\$ 159,500)	5,149	\$ 164,649
Fund Balance at Beginning of Year		158,481	
Fund Balance at End of Year		\$ 163,630	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 400,000	\$ 14,587	(\$ 385,413)
Reimbursements	159,102	-	(159,102)
Interest	2,500	6,123	3,623
Total Revenues	561,602	20,710	(540,892)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	176,800	-	176,800
Capital Outlay			
Bridge Construction	500,000	-	500,000
Total Expenditures	676,800	-	676,800
Excess (Deficiency) of Revenues Over Expenditures	(115,198)	20,710	(94,488)
Other Financing Sources (Uses)			
Transfers Out	(20,000)	(729)	19,271
Total Other Financing Sources (Uses)	(20,000)	(729)	19,271
Net Change in Fund Balance	(\$ 135,198)	19,981	\$ 155,179
Fund Balance at Beginning of Year		623,097	
Fund Balance at End of Year		\$ 643,078	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 77,086	(\$ 72,914)
Interest	1,000	3,895	2,895
Total Revenues	151,000	80,981	(70,019)
Expenditures			
Capital Outlay			
Highway Right of Way	293,063	-	293,063
Total Expenditures	293,063	-	293,063
Excess (Deficiency) of Revenues Over Expenditures	(142,063)	80,981	(61,082)
Other Financing Sources (Uses)			
Transfers Out	(7,500)	(3,854)	3,646
Total Other Financing Sources (Uses)	(7,500)	(3,854)	3,646
Net Change in Fund Balance	(\$ 149,563)	77,127	\$ 226,690
Fund Balance at Beginning of Year		354,144	
Fund Balance at End of Year		\$ 431,271	

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, 2010

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 150,000	\$ 126,936	(\$ 23,064)
Interest	1,000	2,040	1,040
Total Revenues	151,000	128,976	(22,024)
Expenditures			
Capital Outlay			
Highway Right of Way	284,500	-	284,500
Total Expenditures	284,500	-	284,500
Excess (Deficiency) of Revenues Over Expenditures	(133,500)	128,976	(4,524)
Other Financing Sources (Uses)			
Transfers Out	(7,500)	(6,347)	1,153
Total Other Financing Sources (Uses)	(7,500)	(6,347)	1,153
Net Change in Fund Balance	(\$ 141,000)	122,629	\$ 263,629
Fund Balance at Beginning of Year		155,754	
Fund Balance at End of Year		\$ 278,383	

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues and Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 15,000	\$ 28,750	\$ 13,750
Total Revenues	<u>15,000</u>	<u>28,750</u>	<u>13,750</u>
Net Change in Fund Balance	<u>\$ 15,000</u>	28,750	<u>\$ 13,750</u>
Fund Balance at Beginning of Year		<u>3,012,946</u>	
Fund Balance at End of Year		<u>\$ 3,041,696</u>	

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KANE COUNTY, ILLINOIS

November 30, 2010

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, 2010

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Expenses			
Personnel Services			
Salaries and Wages	\$ 165,786	\$ 153,035	\$ 12,751
Healthcare Contribution	32,868	18,836	14,032
Dental Contribution	1,123	791	332
FICA/SS Contribution	12,683	11,507	1,176
IMRF Contribution	14,772	13,321	1,451
Total Benefits	<u>61,446</u>	<u>44,455</u>	<u>16,991</u>
Contractual Services			
Engineering Services	5,000	-	5,000
Contractual/Consulting Services	75,000	67,052	7,948
Legal Services	61,338	-	61,338
Repairs and Maintenance - Buildings	-	35,364	(35,364)
Repairs and Maintenance - Computers	500	-	500
Repairs and Maintenance - Vehicles	1,500	1,248	252
Liability Insurance	4,609	4,609	-
Workers Compensation	2,752	2,752	-
Unemployment Claims	315	315	-
General Printing	19,000	15,507	3,493
Conferences and Meetings	1,800	2,316	(516)
Employee Training	800	-	800
Employee Mileage Expenses	600	652	(52)
General Association Dues	1,000	845	155
Total Contractual Services	<u>174,214</u>	<u>130,660</u>	<u>43,554</u>
Commodities			
Office Supplies	2,500	568	1,932
Operating Supplies	2,500	3,095	(595)
Computer Related Supplies	-	1,429	(1,429)
Postage	500	86	414
Books and Subscriptions	400	121	279
Fuel - Vehicles	1,000	1,411	(411)
Telephone	3,510	1,972	1,538
Total Commodities	<u>10,410</u>	<u>8,682</u>	<u>1,728</u>
 Total Operating Expenses	 <u>\$ 411,856</u>	 <u>\$ 336,832</u>	 <u>\$ 75,024</u>

KANE COUNTY, ILLINOIS

November 30, 2010

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, 2010

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total	Accounts Payable
Land/Cash Ordinance Fund	\$ 157,091	\$ -	\$ -	\$ 157,091	\$ 157,091
Elder Fatality Review Team Fund	3,609	3	-	3,612	3,612
Sheriff's Detail Escrow Fund	25,984	-	-	25,984	25,984
Special Trust Fund	127,583	-	-	127,583	127,583
911 Emergency Surcharge Fund	4,643,702	4,460	-	4,648,162	4,648,162
Township Bridge Fund	177,678	171	-	177,849	177,849
Township Motor Fuel Fund	1,795,210	1,726	-	1,796,936	1,796,936
Wireless 911 Fund	202,823	195	-	203,018	203,018
Special Deposit Fund	208,701	-	-	208,701	208,701
Inheritance Tax Fund	5,548	-	-	5,548	5,548
Powers Road Fund	6,080	6	-	6,086	6,086
Kane County Emergency Planning	19,329	19	-	19,348	19,348
Coroner's Escrow Fund	910	1	-	911	911
EMA Volunteers Fund	16,721	16	-	16,737	16,737
Sale and Error Fund	2,347,720	2,255	-	2,349,975	2,349,975
Health Department Special Fund	3,624	3	-	3,627	3,627
Juvenile Justice Donation Fund	10,886	10	-	10,896	10,896
School Office Reserve Fund	335,779	333	-	336,112	336,112
Coroner's Special Fund	2,847	3	-	2,850	2,850
Child Abuse Prevention Fund	23	-	-	23	23
Juvenile Female Program Fund	105	-	-	105	105
Performance Bond Trust Fund	101,853	-	-	101,853	101,853
Bad Check Restitution Fund	3,982	4	-	3,986	3,986
Recorder's Rental Surcharge Fund	16,368	14	50,337	66,719	66,719
Employee Events Fund	17,831	17	-	17,848	17,848
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	29,715	-	-	29,715	29,715
Flexible Spending Account Fund	74,440	76	-	74,516	74,516
Drug Asset Forfeiture Fund	5,652	5	-	5,657	5,657
Marriage Violence Fund	15	1	765	781	781
Death Certificates Fund	72	3	7,060	7,135	7,135
State's Attorney Employee Events	397	-	-	397	397
Clerks Tax Redemption Fund	3,036,259	-	-	3,036,259	3,036,259
Clerks Vital Records Fund	99,976	-	-	99,976	99,976
Unclaimed Funds	728,653	-	-	728,653	728,653
County Collector	2,176,566	-	-	2,176,566	2,176,566
Restitution	49,818	-	-	49,818	49,818
Juvenile Court Restitution	14,773	-	-	14,773	14,773
Employee Education	10,380	-	-	10,380	10,380
Juvenile Court Services	4,043	-	-	4,043	4,043
K-9 Unit	1,025	-	-	1,025	1,025
DUI Fund	3,603	-	-	3,603	3,603
County Sheriff DEF Federal	71,947	-	-	71,947	71,947
County Sheriff DEF Local	70,883	-	-	70,883	70,883
Canteen Commission	322,458	-	-	322,458	322,458
Inmate Commissary	309,097	-	-	309,097	309,097
Chancery	304,496	-	-	304,496	304,496
FATS	14,134	-	-	14,134	14,134
Range	-	-	-	-	-
Escrow Account	235,106	-	-	235,106	235,106
SWAT	17,959	-	-	17,959	17,959
Computer Crimes	3,390	-	-	3,390	3,390
Vehicle Maintenance/Purchase	59,045	-	-	59,045	59,045
COP	-	-	-	-	-
Environmental Management	347	-	-	347	347
Juvenile Justice	1,055	-	-	1,055	1,055
Circuit Clerk	10,594,935	-	-	10,594,935	10,594,935
DUI Fund (Victim Impact Fund)	53,810	-	-	53,810	53,810
Total Agency Funds	\$ 28,526,055	\$ 9,321	\$ 58,162	\$ 28,593,538	\$ 28,593,538

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	\$ 143,943	\$ 13,148	\$ -	\$ 157,091
Liabilities				
Accounts Payable	\$ 143,943	\$ 13,148	\$ -	\$ 157,091
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,583	\$ 27	\$ 1	\$ 3,609
Interest Receivable	5	3	5	3
Total Assets	\$ 3,588	\$ 30	\$ 6	\$ 3,612
Liabilities				
Accounts Payable	\$ 3,588	\$ 30	\$ 6	\$ 3,612
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	\$ 105,093	\$ 178,559	\$ 257,668	\$ 25,984
Liabilities				
Accounts Payable	\$ 105,093	\$ 178,559	\$ 257,668	\$ 25,984
Special Trust Fund				
Assets				
Cash and Investments	\$ 92,383	\$ 13,035,999	\$ 13,000,799	\$ 127,583
Liabilities				
Accounts Payable	\$ 92,383	\$ 13,035,999	\$ 13,000,799	\$ 127,583
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 4,815,456	\$ 1,114,730	\$ 1,286,484	\$ 4,643,702
Interest Receivable	7,081	4,460	7,081	4,460
Accounts Receivable	14,941	-	14,941	-
Total Assets	\$ 4,837,478	\$ 1,119,190	\$ 1,308,506	\$ 4,648,162
Liabilities				
Accounts Payable	\$ 4,837,478	\$ 1,119,190	\$ 1,308,506	\$ 4,648,162
Township Bridge Fund				
Assets				
Cash and Investments	\$ 175,893	\$ 1,842	\$ 57	\$ 177,678
Interest Receivable	259	171	259	171
Total Assets	\$ 176,152	\$ 2,013	\$ 316	\$ 177,849
Liabilities				
Accounts Payable	\$ 176,152	\$ 2,013	\$ 316	\$ 177,849

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,304,376	\$ 867,734	\$ 376,900	\$ 1,795,210
Interest Receivable	1,921	1,726	1,921	1,726
Total Assets	<u>\$ 1,306,297</u>	<u>\$ 869,460</u>	<u>\$ 378,821</u>	<u>\$ 1,796,936</u>
Liabilities				
Accounts Payable	<u>\$ 1,306,297</u>	<u>\$ 869,460</u>	<u>\$ 378,821</u>	<u>\$ 1,796,936</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 198,049	\$ 2,027,252	\$ 2,022,478	\$ 202,823
Interest Receivable	291	195	291	195
Total Assets	<u>\$ 198,340</u>	<u>\$ 2,027,447</u>	<u>\$ 2,022,769</u>	<u>\$ 203,018</u>
Liabilities				
Accounts Payable	<u>\$ 198,340</u>	<u>\$ 2,027,447</u>	<u>\$ 2,022,769</u>	<u>\$ 203,018</u>
Special Deposit Fund				
Assets				
Cash and Investments	\$ 197,546	\$ 11,155	\$ -	\$ 208,701
Liabilities				
Accounts Payable	<u>\$ 197,546</u>	<u>\$ 11,155</u>	<u>\$ -</u>	<u>\$ 208,701</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	\$ 560,278	\$ 1,929,984	\$ 2,484,714	\$ 5,548
Liabilities				
Accounts Payable	<u>\$ 560,278</u>	<u>\$ 1,929,984</u>	<u>\$ 2,484,714</u>	<u>\$ 5,548</u>
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,022	\$ 60	\$ 2	\$ 6,080
Interest Receivable	9	6	9	6
Total Assets	<u>\$ 6,031</u>	<u>\$ 66</u>	<u>\$ 11</u>	<u>\$ 6,086</u>
Liabilities				
Accounts Payable	<u>\$ 6,031</u>	<u>\$ 66</u>	<u>\$ 11</u>	<u>\$ 6,086</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 18,631	\$ 10,227	\$ 9,529	\$ 19,329
Interest Receivable	27	19	27	19
Total Assets	<u>\$ 18,658</u>	<u>\$ 10,246</u>	<u>\$ 9,556</u>	<u>\$ 19,348</u>
Liabilities				
Accounts Payable	<u>\$ 18,658</u>	<u>\$ 10,246</u>	<u>\$ 9,556</u>	<u>\$ 19,348</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 1,265	\$ 185	\$ 540	\$ 910
Interest Receivable	<u>2</u>	<u>1</u>	<u>2</u>	<u>1</u>
Total Assets	<u>\$ 1,267</u>	<u>\$ 186</u>	<u>\$ 542</u>	<u>\$ 911</u>
Liabilities				
Accounts Payable	<u>\$ 1,267</u>	<u>\$ 186</u>	<u>\$ 542</u>	<u>\$ 911</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 14,991	\$ 4,290	\$ 2,560	\$ 16,721
Interest Receivable	<u>22</u>	<u>16</u>	<u>22</u>	<u>16</u>
Total Assets	<u>\$ 15,013</u>	<u>\$ 4,306</u>	<u>\$ 2,582</u>	<u>\$ 16,737</u>
Liabilities				
Accounts Payable	<u>\$ 15,013</u>	<u>\$ 4,306</u>	<u>\$ 2,582</u>	<u>\$ 16,737</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,121,379	\$ 227,024	\$ 683	\$ 2,347,720
Interest Receivable	<u>3,120</u>	<u>2,255</u>	<u>3,120</u>	<u>2,255</u>
Total Assets	<u>\$ 2,124,499</u>	<u>\$ 229,279</u>	<u>\$ 3,803</u>	<u>\$ 2,349,975</u>
Liabilities				
Accounts Payable	<u>\$ 2,124,499</u>	<u>\$ 229,279</u>	<u>\$ 3,803</u>	<u>\$ 2,349,975</u>
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,297	\$ 4,105	\$ 3,778	\$ 3,624
Interest Receivable	<u>5</u>	<u>3</u>	<u>5</u>	<u>3</u>
Total Assets	<u>\$ 3,302</u>	<u>\$ 4,108</u>	<u>\$ 3,783</u>	<u>\$ 3,627</u>
Liabilities				
Accounts Payable	<u>\$ 3,302</u>	<u>\$ 4,108</u>	<u>\$ 3,783</u>	<u>\$ 3,627</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 10,781	\$ 108	\$ 3	\$ 10,886
Interest Receivable	<u>16</u>	<u>10</u>	<u>16</u>	<u>10</u>
Total Assets	<u>\$ 10,797</u>	<u>\$ 118</u>	<u>\$ 19</u>	<u>\$ 10,896</u>
Liabilities				
Accounts Payable	<u>\$ 10,797</u>	<u>\$ 118</u>	<u>\$ 19</u>	<u>\$ 10,896</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 368,870	\$ 3,792	\$ 36,883	\$ 335,779
Interest Receivable	564	333	564	333
Total Assets	<u>\$ 369,434</u>	<u>\$ 4,125</u>	<u>\$ 37,447</u>	<u>\$ 336,112</u>
Liabilities				
Accounts Payable	<u>\$ 369,434</u>	<u>\$ 4,125</u>	<u>\$ 37,447</u>	<u>\$ 336,112</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 4,400	\$ 19,696	\$ 21,249	\$ 2,847
Interest Receivable	6	3	6	3
Total Assets	<u>\$ 4,406</u>	<u>\$ 19,699</u>	<u>\$ 21,255</u>	<u>\$ 2,850</u>
Liabilities				
Accounts Payable	<u>\$ 4,406</u>	<u>\$ 19,699</u>	<u>\$ 21,255</u>	<u>\$ 2,850</u>
Child Abuse Prevention Fund				
Assets				
Cash and Investments	\$ 23	\$ -	\$ -	\$ 23
Liabilities				
Accounts Payable	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Juvenile Female Program Fund				
Assets				
Cash and Investments	\$ 105	\$ -	\$ -	\$ 105
Liabilities				
Accounts Payable	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>
Performance Bond Trust Fund				
Assets				
Cash and Investments	\$ 104,353	\$ -	\$ 2,500	\$ 101,853
Liabilities				
Accounts Payable	<u>\$ 104,353</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>\$ 101,853</u>
Bad Check Restitution Fund				
Assets				
Cash and Investments	\$ 9,768	\$ 30,925	\$ 36,711	\$ 3,982
Interest Receivable	14	4	14	4
Accounts Receivable	1,470	-	1,470	-
Total Assets	<u>\$ 11,252</u>	<u>\$ 30,929</u>	<u>\$ 38,195</u>	<u>\$ 3,986</u>
Liabilities				
Accounts Payable	<u>\$ 11,252</u>	<u>\$ 30,929</u>	<u>\$ 38,195</u>	<u>\$ 3,986</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 8,584	\$ 801,931	\$ 794,147	\$ 16,368
Interest Receivable	97	14	97	14
Accounts Receivable	49,239	50,337	49,239	50,337
Total Assets	<u>\$ 57,920</u>	<u>\$ 852,282</u>	<u>\$ 843,483</u>	<u>\$ 66,719</u>
Liabilities				
Accounts Payable	<u>\$ 57,920</u>	<u>\$ 852,282</u>	<u>\$ 843,483</u>	<u>\$ 66,719</u>
Employee Events Fund				
Assets				
Cash and Investments	\$ 30,063	\$ 8,040	\$ 20,272	\$ 17,831
Interest Receivable	44	17	44	17
Total Assets	<u>\$ 30,107</u>	<u>\$ 8,057</u>	<u>\$ 20,316</u>	<u>\$ 17,848</u>
Liabilities				
Accounts Payable	<u>\$ 30,107</u>	<u>\$ 8,057</u>	<u>\$ 20,316</u>	<u>\$ 17,848</u>
Health Care Services Fund				
Assets				
Cash and Investments	\$ 19	\$ -	\$ -	\$ 19
Liabilities				
Accounts Payable	<u>\$ 19</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 19</u>
Payroll Clearing Fund				
Assets				
Cash and Investments	\$ 41,645	\$ 87,314,563	\$ 87,326,493	\$ 29,715
Liabilities				
Accounts Payable	<u>\$ 41,645</u>	<u>\$ 87,314,563</u>	<u>\$ 87,326,493</u>	<u>\$ 29,715</u>
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 69,002	\$ 326,384	\$ 320,946	\$ 74,440
Interest Receivable	107	76	107	76
Total Assets	<u>\$ 69,109</u>	<u>\$ 326,460</u>	<u>\$ 321,053</u>	<u>\$ 74,516</u>
Liabilities				
Accounts Payable	<u>\$ 69,109</u>	<u>\$ 326,460</u>	<u>\$ 321,053</u>	<u>\$ 74,516</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Drug Asset Forfeiture Fund				
Assets				
Cash and Investments	\$ 13,107	\$ 33,328	\$ 40,783	\$ 5,652
Interest Receivable	19	5	19	5
Total Assets	<u>\$ 13,126</u>	<u>\$ 33,333</u>	<u>\$ 40,802</u>	<u>\$ 5,657</u>
Liabilities				
Accounts Payable	<u>\$ 13,126</u>	<u>\$ 33,333</u>	<u>\$ 40,802</u>	<u>\$ 5,657</u>
Marriage Violence Fund				
Assets				
Cash & Investments	\$ 3	\$ 26,541	\$ 26,529	\$ 15
Interest Receivable	-	1	-	1
Accounts Receivable	790	765	790	765
Total Assets	<u>\$ 793</u>	<u>\$ 27,307</u>	<u>\$ 27,319</u>	<u>\$ 781</u>
Liabilities				
Accounts Payable	<u>\$ 793</u>	<u>\$ 27,307</u>	<u>\$ 27,319</u>	<u>\$ 781</u>
Death Certificates Fund				
Assets				
Cash & Investments	\$ 12	\$ 64,773	\$ 64,713	\$ 72
Interest Receivable	-	3	-	3
Accounts Receivable	4,172	7,060	4,172	7,060
Total Assets	<u>\$ 4,184</u>	<u>\$ 71,836</u>	<u>\$ 68,885</u>	<u>\$ 7,135</u>
Liabilities				
Accounts Payable	<u>\$ 4,184</u>	<u>\$ 71,836</u>	<u>\$ 68,885</u>	<u>\$ 7,135</u>
State's Attorney Employee Events Fund				
Assets				
Cash & Investments	<u>\$ -</u>	<u>\$ 397</u>	<u>\$ -</u>	<u>\$ 397</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 397</u>	<u>\$ -</u>	<u>\$ 397</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 2,362,354</u>	<u>\$ 24,192,923</u>	<u>\$ 23,519,018</u>	<u>\$ 3,036,259</u>
Liabilities				
Accounts Payable	<u>\$ 2,362,354</u>	<u>\$ 24,192,923</u>	<u>\$ 23,519,018</u>	<u>\$ 3,036,259</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	<u>\$ 108,300</u>	<u>\$ 1,094,338</u>	<u>\$ 1,102,662</u>	<u>\$ 99,976</u>
Liabilities				
Accounts Payable	<u>\$ 108,300</u>	<u>\$ 1,094,338</u>	<u>\$ 1,102,662</u>	<u>\$ 99,976</u>

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Unclaimed Funds				
Assets				
Cash and Investments	\$ 527,534	\$ 201,119	\$ -	\$ 728,653
Liabilities				
Accounts Payable	\$ 527,534	\$ 201,119	\$ -	\$ 728,653
County Collector				
Assets				
Cash and Investments	\$ 2,971,137	\$ 2,292,641,115	\$ 2,293,435,686	\$ 2,176,566
Liabilities				
Accounts Payable	\$ 2,971,137	\$ 2,292,641,115	\$ 2,293,435,686	\$ 2,176,566
Restitution				
Assets				
Cash and Investments	\$ 49,739	\$ 79	\$ -	\$ 49,818
Liabilities				
Accounts Payable	\$ 49,739	\$ 79	\$ -	\$ 49,818
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 12,173	\$ 3,544	\$ 944	\$ 14,773
Liabilities				
Accounts Payable	\$ 12,173	\$ 3,544	\$ 944	\$ 14,773
Employee Education				
Assets				
Cash and Investments	\$ 10,364	\$ 16	\$ -	\$ 10,380
Liabilities				
Accounts Payable	\$ 10,364	\$ 16	\$ -	\$ 10,380
Juvenile Court Services				
Assets				
Cash and Investments	\$ 1,104	\$ 5,600	\$ 2,661	\$ 4,043
Liabilities				
Accounts Payable	\$ 1,104	\$ 5,600	\$ 2,661	\$ 4,043
K-9 Unit				
Assets				
Cash and Investments	\$ 826	\$ 2,277	\$ 2,078	\$ 1,025
Liabilities				
Accounts Payable	\$ 826	\$ 2,277	\$ 2,078	\$ 1,025

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
DUI Fund				
Assets				
Cash and Investments	\$ 3,450	\$ 8,090	\$ 7,937	\$ 3,603
Liabilities				
Accounts Payable	\$ 3,450	\$ 8,090	\$ 7,937	\$ 3,603
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 5,828	\$ 68,383	\$ 2,264	\$ 71,947
Liabilities				
Accounts Payable	\$ 5,828	\$ 68,383	\$ 2,264	\$ 71,947
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 54,824	\$ 79,931	\$ 63,872	\$ 70,883
Liabilities				
Accounts Payable	\$ 54,824	\$ 79,931	\$ 63,872	\$ 70,883
Canteen Commission				
Assets				
Cash and Investments	\$ 160,922	\$ 284,889	\$ 123,353	\$ 322,458
Liabilities				
Accounts Payable	\$ 160,922	\$ 284,889	\$ 123,353	\$ 322,458
Inmate Commissary				
Assets				
Cash and Investments	\$ 278,852	\$ 1,184,417	\$ 1,154,172	\$ 309,097
Liabilities				
Accounts Payable	\$ 278,852	\$ 1,184,417	\$ 1,154,172	\$ 309,097
Chancery				
Assets				
Cash and Investments	\$ 516,254	\$ 22,134,685	\$ 22,346,443	\$ 304,496
Liabilities				
Accounts Payable	\$ 516,254	\$ 22,134,685	\$ 22,346,443	\$ 304,496
FATS				
Assets				
Cash and Investments	\$ 12,973	\$ 3,198	\$ 2,037	\$ 14,134
Liabilities				
Accounts Payable	\$ 12,973	\$ 3,198	\$ 2,037	\$ 14,134

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2010

Fund	Beginning of Year	Additions	Reductions	End of Year
Range				
Assets				
Cash and Investments	\$ 887	\$ -	\$ 887	\$ -
Liabilities				
Accounts Payable	\$ 887	\$ -	\$ 887	\$ -
Escrow Account				
Assets				
Cash and Investments	\$ 235,086	\$ 52,627	\$ 52,607	\$ 235,106
Liabilities				
Accounts Payable	\$ 235,086	\$ 52,627	\$ 52,607	\$ 235,106
SWAT				
Assets				
Cash and Investments	\$ 13,634	\$ 25,335	\$ 21,010	\$ 17,959
Liabilities				
Accounts Payable	\$ 13,634	\$ 25,335	\$ 21,010	\$ 17,959
Computer Crimes				
Assets				
Cash and Investments	\$ 1,851	\$ 3,212	\$ 1,673	\$ 3,390
Liabilities				
Accounts Payable	\$ 1,851	\$ 3,212	\$ 1,673	\$ 3,390
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 46,768	\$ 17,562	\$ 5,285	\$ 59,045
Liabilities				
Accounts Payable	\$ 46,768	\$ 17,562	\$ 5,285	\$ 59,045
COP				
Assets				
Cash and Investments	\$ 282	\$ -	\$ 282	\$ -
Liabilities				
Accounts Payable	\$ 282	\$ -	\$ 282	\$ -
Environmental Mgmt				
Assets				
Cash and Investments	\$ 347	\$ -	\$ -	\$ 347
Liabilities				
Accounts Payable	\$ 347	\$ -	\$ -	\$ 347

(Continued)

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2010

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Juvenile Justice				
Assets				
Cash and Investments	\$ 1,057	\$ -	\$ 2	\$ 1,055
Liabilities				
Accounts Payable	\$ 1,057	\$ -	\$ 2	\$ 1,055
Circuit Clerk				
Assets				
Cash and Investments	\$ 10,750,638	\$ 65,944,837	\$ 66,100,540	\$ 10,594,935
Liabilities				
Accounts Payable	\$ 10,750,638	\$ 65,944,837	\$ 66,100,540	\$ 10,594,935
DUI Fund (Victim Impact Fund)				
Assets				
Cash and Investments	\$ 46,707	\$ 29,136	\$ 22,033	\$ 53,810
Liabilities				
Accounts Payable	\$ 46,707	\$ 29,136	\$ 22,033	\$ 53,810
Total All Agency Funds				
Assets				
Cash and Investments	\$ 28,596,811	\$ 2,516,034,112	\$ 2,516,104,868	\$ 28,526,055
Interest Receivable	13,609	9,321	13,609	9,321
Accounts Receivable	70,612	58,162	70,612	58,162
Total Assets	<u>\$ 28,681,032</u>	<u>\$ 2,516,101,595</u>	<u>\$ 2,516,189,089</u>	<u>\$ 28,593,538</u>
Liabilities				
Accounts Payable	<u>\$ 28,681,032</u>	<u>\$ 2,516,101,595</u>	<u>\$ 2,516,189,089</u>	<u>\$ 28,593,538</u>

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2010

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

Salaries and Benefits	\$	758,937
Legal Fees		167,526
Other Contractual		428,425
Commodities		7,059
Liability Insurance		586,985
Workers' Compensation		846,915
Unemployment Claims		137,843

Subtotal General Fund - Insurance Liability Account 2,933,690

Tort Immunity Expenditures Incurred by Other Funds

Liability Insurance		497,154
Workers' Compensation		295,534
Unemployment Claims		33,766

Subtotal Other Funds 826,454

Total Tort Immunity Purposes Expenditures \$ 3,760,144

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 2009 as levied by Kane County was \$3,061,954. 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.

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KANE COUNTY, ILLINOIS

November 30, 2010

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.

The County adopted the provisions of GASB 61 in 2010 requiring the Kane County Forest Preserve District to be reported as a discretely presented component unit of the County rather than as a blended component unit. Schedules with data for years prior to 2010 have been adjusted to remove the effects of blending the District's balances with amounts of the County.

KANE COUNTY, ILLINOIS

Net Assets by Component Last Nine Fiscal Years

	2010	2009	2008	2007
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 369,557,332	\$ 342,593,546	\$ 297,224,681	\$ 264,199,771
Restricted	46,039,069	31,498,151	34,975,098	35,907,847
Unrestricted	148,375,026	135,398,230	118,849,614	124,367,154
Total Governmental Activities Net Assets	\$ 563,971,427	\$ 509,489,927	\$ 451,049,393	\$ 424,474,772
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	10,975,167	8,558,526	9,198,731	9,035,136
Unrestricted	5,943,548	13,437,394	13,481,441	13,149,344
Total Business-Type Activities Net Assets	\$ 19,802,169	\$ 24,879,374	\$ 25,563,626	\$ 25,067,934
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 372,440,786	\$ 345,477,000	\$ 300,108,135	\$ 267,083,225
Restricted	57,014,236	40,056,677	44,173,829	44,942,983
Unrestricted	154,318,574	148,835,624	132,331,055	137,516,498
Total Primary Government Net Assets	\$ 583,773,596	\$ 534,369,301	\$ 476,613,019	\$ 449,542,706

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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 207,680,723	\$ 193,366,964	\$ 167,779,904	\$ 144,922,265	\$ 135,013,701
17,060,264	12,020,685	11,343,905	11,568,348	37,612,859
<u>141,750,201</u>	<u>131,433,675</u>	<u>129,831,565</u>	<u>122,891,600</u>	<u>93,949,414</u>
<u>\$ 366,491,188</u>	<u>\$ 336,821,324</u>	<u>\$ 308,955,374</u>	<u>\$ 279,382,213</u>	<u>\$ 266,575,974</u>
\$ 2,885,552	\$ 2,889,744	\$ 2,893,936	\$ 2,900,103	\$ 2,909,355
9,284,769	10,855,627	13,740,625	15,892,700	15,591,265
<u>15,165,792</u>	<u>10,379,419</u>	<u>10,573,262</u>	<u>10,574,243</u>	<u>6,436,625</u>
<u>\$ 27,336,113</u>	<u>\$ 24,124,790</u>	<u>\$ 27,207,823</u>	<u>\$ 29,367,046</u>	<u>\$ 24,937,245</u>
\$ 210,566,275	\$ 196,256,708	\$ 170,673,840	\$ 147,822,368	\$ 137,923,056
26,345,033	22,876,312	25,084,530	27,461,048	53,204,124
<u>156,915,993</u>	<u>141,813,094</u>	<u>140,404,827</u>	<u>133,465,843</u>	<u>100,386,039</u>
<u>\$ 393,827,301</u>	<u>\$ 360,946,114</u>	<u>\$ 336,163,197</u>	<u>\$ 308,749,259</u>	<u>\$ 291,513,219</u>

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Nine Fiscal Years

	2010	2009	2008	2007
Expenses				
Governmental Activities:				
General Government	\$ 29,450,154	\$ 34,497,242	\$ 35,978,809	\$ 33,860,476
Public Service and Records	15,850,443	13,096,494	13,416,180	12,527,679
Judicial	21,619,005	20,884,783	22,108,763	17,763,519
Public Safety	43,655,351	40,416,360	49,334,607	44,332,538
Health and Public Safety	-	-	-	-
Highways and Streets	25,809,873	23,516,178	22,890,112	16,280,832
Health and Welfare	9,830,295	10,200,965	10,817,205	10,330,682
Environment and Conservation	600,538	731,675	1,313,252	857,723
Development, Housing and Economic Development	7,652,849	5,744,222	4,968,520	5,375,695
Interest on Long-Term Debt	4,025,501	3,491,681	3,629,975	3,696,684
Total Governmental Activities Expenses	158,494,009	152,579,600	164,457,423	145,025,828
Business-Type Activities:				
Solid Waste	1,559,072	721,395	1,501,679	866,585
Total Business-Type Activities Expenses	1,559,072	721,395	1,501,679	866,585
Total Primary Government Expenses	\$ 160,053,081	\$ 153,300,995	\$ 165,959,102	\$ 145,892,413
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 3,811,720	\$ 3,849,110	\$ 3,406,192	\$ 3,285,186
Public Service and Records	3,934,779	3,955,099	4,588,781	6,295,964
Judicial	12,963,401	13,694,443	13,339,730	12,029,886
Public Safety	6,845,061	6,433,683	6,513,972	5,741,463
Health and Public Safety	-	-	-	-
Highways and Streets	1,671,499	1,485,684	2,882,122	4,387,955
Health and Welfare	643,740	848,853	1,311,049	1,300,478
Environment and Conservation	1,000	-	658,650	342,800
Development, Housing and Economic Development	1,169,795	1,162,247	1,280,798	1,696,598
Operating Grants and Contributions	57,147,252	56,803,329	49,898,679	48,555,159
Capital Grants and Contributions	30,235,350	35,425,449	20,241,030	31,530,053
Total Governmental Activities	118,423,597	123,657,897	104,121,003	115,165,542
Business-Type Activities:				
Charges for Services				
Solid Waste	35,769	24,422	35,063	369,386
Total Business-Type Activities	35,769	24,422	35,063	369,386
Program Revenues	35,769	24,422	35,063	369,386
Total Primary Government	\$ 118,459,366	\$ 123,682,319	\$ 104,156,066	\$ 115,534,928
 Net (Expense)/Revenue				
Governmental Activities	(\$ 40,070,412)	(\$ 28,921,703)	(\$ 60,336,420)	(\$ 29,860,286)
Business-Type Activities	(1,523,303)	(696,973)	(1,466,616)	(497,199)
Total Primary Government Net Expense	(\$ 41,593,715)	(\$ 29,618,676)	(\$ 61,803,036)	(\$ 30,357,485)

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 25,567,202	\$ 30,990,707	\$ 26,902,921	\$ 34,763,830	\$ 33,874,922
13,545,857	14,157,547	10,352,357	9,687,092	8,379,686
19,044,289	27,199,987	28,163,914	24,929,046	26,233,518
41,908,570	-	-	-	-
-	34,992,939	32,558,192	28,903,368	27,974,134
17,110,390	20,302,917	14,795,548	14,275,472	13,578,640
9,507,260	-	-	-	-
1,668,229	-	-	-	-
5,025,593	-	-	-	-
2,875,777	2,173,765	1,969,295	3,365,797	3,631,242
<u>136,253,167</u>	<u>129,817,862</u>	<u>114,742,227</u>	<u>115,924,605</u>	<u>113,672,142</u>
<u>3,226,544</u>	<u>3,500,423</u>	<u>2,785,864</u>	<u>928,624</u>	<u>1,233,432</u>
<u>3,226,544</u>	<u>3,500,423</u>	<u>2,785,864</u>	<u>928,624</u>	<u>1,233,432</u>
<u>\$ 139,479,711</u>	<u>\$ 133,318,285</u>	<u>\$ 117,528,091</u>	<u>\$ 116,853,229</u>	<u>\$ 114,905,574</u>

\$ 3,117,770	\$ 3,982,862	\$ 2,481,253	\$ 2,805,828	\$ 2,308,397
6,921,768	8,803,303	8,993,964	8,831,018	6,643,002
10,689,266	12,277,952	11,961,193	11,015,640	10,487,661
4,427,307	-	-	-	-
-	2,932,974	3,136,936	2,699,834	2,749,653
6,146,746	5,668,056	2,853,512	478,259	418,150
733,728	-	-	-	-
292,350	-	-	-	-
1,726,188	-	-	-	-
43,474,097	38,355,099	33,501,461	38,029,870	39,314,896
13,805,738	20,359,483	16,966,014	3,700,882	5,899,677
<u>91,334,958</u>	<u>92,379,729</u>	<u>79,894,333</u>	<u>67,561,331</u>	<u>67,821,436</u>
<u>6,719,394</u>	<u>4,153,840</u>	<u>4,082,210</u>	<u>6,299,575</u>	<u>5,827,096</u>
<u>6,719,394</u>	<u>4,153,840</u>	<u>4,082,210</u>	<u>6,299,575</u>	<u>5,827,096</u>
<u>\$ 98,054,352</u>	<u>\$ 96,533,569</u>	<u>\$ 83,976,543</u>	<u>\$ 73,860,906</u>	<u>\$ 73,648,532</u>

(\$ 44,918,209)	(\$ 37,438,133)	(\$ 34,847,894)	(\$ 48,363,274)	(\$ 45,850,706)
3,492,850	653,417	1,296,346	5,370,951	4,593,664
<u>(\$ 41,425,359)</u>	<u>(\$ 36,784,716)</u>	<u>(\$ 33,551,548)</u>	<u>(\$ 42,992,323)</u>	<u>(\$ 41,257,042)</u>

(Continued)

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Nine Fiscal Years

	2010	2009	2008	2007
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160	\$ 47,398,219
Income Tax	3,849,243	3,975,274	4,793,252	5,089,268
Sales Tax	12,538,555	12,065,118	14,002,709	15,145,262
RTA Sales Tax	13,838,016	13,242,320	9,830,153	-
Other Taxes	2,355,930	2,668,832	2,943,683	2,816,486
Investment Earnings	1,799,350	2,372,209	5,275,052	9,928,114
Other General Revenues	309,707	390,865	213,560	373,971
Special Items				
Receipt from Public Building Commission	-	-	-	6,750,000
Loss on Prepaid Rent	-	-	-	(2,557,450)
Transfers	6,705,806	317,689	263,472	2,900,000
Total Governmental Activities				
General Revenues and Other	94,551,912	87,362,237	86,911,041	87,843,870
Business-Type Activities:				
Investment Earnings	151,304	330,410	725,780	1,129,020
Special Item				
Lawsuit Recovery	3,000,600	-	1,500,000	-
Transfers	(6,705,806)	(317,689)	(263,472)	(2,900,000)
Total Business-Type Activities				
General Revenues and Other	(3,553,902)	12,721	1,962,308	(1,770,980)
Total Primary Government	\$ 90,998,010	\$ 87,374,958	\$ 88,873,349	\$ 86,072,890
Change in Net Assets				
Governmental Activities	\$ 54,481,500	\$ 58,440,534	\$ 26,574,621	\$ 57,983,584
Business-Type Activities	(5,077,205)	(684,252)	495,692	(2,268,179)
Total Primary Government Net Expense	\$ 49,404,295	\$ 57,756,282	\$ 27,070,313	\$ 55,715,405
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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 41,804,809	\$ 38,309,645	\$ 36,724,099	\$ 39,099,271	\$ 36,906,824
5,150,608	4,697,001	4,015,419	4,001,925	4,246,039
15,447,397	14,905,920	13,362,125	12,339,103	11,874,611
-	-	-	-	-
2,810,814	4,008,666	3,282,462	3,018,869	2,919,101
7,773,867	3,789,473	2,326,710	2,399,170	3,236,615
261,346	480,133	695,504	350,669	459,139
-	-	-	-	-
-	-	-	-	-
<u>1,339,232</u>	<u>4,367,815</u>	<u>4,014,736</u>	<u>3,516,275</u>	<u>1,226,538</u>
<u>74,588,073</u>	<u>70,558,653</u>	<u>64,421,055</u>	<u>64,725,282</u>	<u>60,868,867</u>
1,057,705	631,365	559,167	440,473	973,781
-	-	-	-	-
(<u>1,339,232</u>)	(<u>4,367,815</u>)	(<u>4,014,736</u>)	(<u>1,381,623</u>)	(<u>1,226,538</u>)
(<u>281,527</u>)	(<u>3,736,450</u>)	(<u>3,455,569</u>)	(<u>941,150</u>)	(<u>252,757</u>)
<u>\$ 74,306,546</u>	<u>\$ 66,822,203</u>	<u>\$ 60,965,486</u>	<u>\$ 63,784,132</u>	<u>\$ 60,616,110</u>
\$ 29,669,864	\$ 33,120,520	\$ 29,573,161	\$ 16,362,008	\$ 15,018,161
<u>3,211,323</u>	(<u>3,083,033</u>)	(<u>2,159,223</u>)	<u>4,429,801</u>	<u>4,340,907</u>
<u>\$ 32,881,187</u>	<u>\$ 30,037,487</u>	<u>\$ 27,413,938</u>	<u>\$ 20,791,809</u>	<u>\$ 19,359,068</u>
\$ -	(\$ 5,254,570)	\$ -	(\$ 3,555,770)	\$ -

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	2010	2009	2008	2007
General Fund				
Reserved	\$ 1,882,350	\$ 1,831,154	\$ 1,845,199	\$ 1,825,542
Unreserved	46,441,218	42,897,605	39,629,363	43,987,466
Total General Fund	\$ 48,323,568	\$ 44,728,759	\$ 41,474,562	\$ 45,813,008
 All Other Governmental Funds				
Reserved	\$ 67,415,248	\$ 70,121,509	\$ 43,066,900	\$ 49,270,078
Unreserved, Reported in:				
Special Revenue Funds	99,489,310	88,169,891	75,557,556	63,983,946
Capital Projects Funds	6,838,364	5,497,948	5,492,827	16,329,121
Total All Other Governmental Funds	\$ 173,742,922	\$ 163,789,348	\$ 124,117,283	\$ 129,583,145
 Total All Governmental Funds	\$ 222,066,490	\$ 208,518,107	\$ 165,591,845	\$ 175,396,153

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 4,507,367	\$ 3,321,072	\$ 3,422,658	\$ 3,605,294	\$ 4,232,367	\$ 3,679,422
<u>45,008,222</u>	<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>\$ 49,515,589</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>
\$ 36,825,211	\$ 15,730,030	\$ 12,402,482	\$ 16,585,064	\$ 11,269,887	\$ 8,395,338
81,823,802	51,085,728	47,141,193	42,376,067	42,992,893	46,103,497
<u>18,035,752</u>	<u>23,043,802</u>	<u>31,416,824</u>	<u>35,749,290</u>	<u>42,320,666</u>	<u>36,974,269</u>
<u>\$ 136,684,765</u>	<u>\$ 89,859,560</u>	<u>\$ 90,960,499</u>	<u>\$ 94,710,421</u>	<u>\$ 96,583,446</u>	<u>\$ 91,473,104</u>
<u>\$ 186,200,354</u>	<u>\$ 140,708,300</u>	<u>\$ 135,756,701</u>	<u>\$ 133,486,112</u>	<u>\$ 130,877,818</u>	<u>\$ 123,976,422</u>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2010	2009	2008	2007
Property Tax	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160	\$ 47,398,219
Other Taxes	47,578,614	46,441,278	45,899,772	36,826,561
Licenses and Permits	1,367,942	1,469,149	1,152,190	1,597,829
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	22,637,065	19,338,212	16,626,174	19,238,772
Charges for Services	23,987,161	23,715,612	27,000,261	28,780,022
Fines	5,586,459	6,194,133	5,681,885	4,599,047
Reimbursements	21,220,649	20,480,886	15,597,395	9,883,918
Interest	1,799,350	2,372,209	5,275,052	9,928,114
Miscellaneous	6,656,879	8,512,497	8,834,395	8,660,305
Total Revenues	<u>183,989,424</u>	<u>180,853,906</u>	<u>175,656,284</u>	<u>166,912,787</u>
Expenditures				
General Government	26,049,450	27,204,959	28,411,201	29,879,065
Public Service and Records	15,383,578	12,594,229	12,724,625	11,243,767
Judicial	20,701,581	20,081,359	21,065,381	19,186,483
Public Safety	40,524,765	39,831,091	42,055,177	40,882,852
Health and Public Safety	-	-	-	-
Highways and Streets	27,650,279	24,719,571	27,239,527	16,424,217
Health and Welfare	9,850,519	10,070,911	10,472,186	10,162,877
Environment and Conservation	601,714	727,775	1,308,512	864,272
Development, Housing and Economic Development	6,472,667	5,764,226	4,945,259	5,337,363
Debt Service - Principal	5,725,000	5,465,000	5,255,000	3,455,000
Debt Service - Interest and Fees	3,817,741	3,513,628	3,829,859	3,404,071
Capital Outlay	14,041,253	28,278,674	28,417,337	55,353,230
Total Expenditures	<u>170,818,547</u>	<u>178,251,423</u>	<u>185,724,064</u>	<u>196,193,197</u>
Excess (Deficiency) of Revenues Over Expenditures	13,170,877	2,602,483	(10,067,780)	(29,280,410)
Other Financing Sources (Uses)				
Issuance of Debt	-	40,000,000	-	11,345,000
Premium on Debt Issued	-	6,090	-	38,659
Proceeds from Sale of Capital Assets	-	-	-	-
Transfer to Escrow Paying Agent	-	-	-	-
Transfers In	19,827,940	17,449,670	9,907,336	20,466,041
Transfers Out	(19,450,434)	(17,131,981)	(9,643,864)	(17,566,041)
Total Other Financing Sources (Uses)	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>	<u>14,283,659</u>
Special Items				
Receipt from Public Building Commission	-	-	-	6,750,000
Loss on Prepaid Rent	-	-	-	(2,557,450)
Net Change in Fund Balances	<u>\$ 13,548,383</u>	<u>\$ 42,926,262</u>	<u>(\$ 9,804,308)</u>	<u>(\$ 10,804,201)</u>
Adjustment to Prior Period Fund Balances	-	-	-	-
Debt Service as a Percentage of Noncapital Expenditures	6.3%	6.2%	6.1%	5.0%
Expenditures Capitalized as Assets	<u>\$ 18,941,163</u>	<u>\$ 33,685,494</u>	<u>\$ 36,370,672</u>	<u>\$ 58,582,893</u>

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

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

In addition to information in Note 4. on page 247, the County also realigned several revenue categories.

	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$	41,804,809	\$ 38,230,531	\$ 36,724,099	\$ 39,099,271	\$ 36,906,824	\$ 34,136,697
	34,725,381	37,614,906	36,841,486	32,982,701	33,493,292	28,416,566
	1,899,123	-	-	-	-	-
	-	13,488,424	10,574,978	7,532,733	5,879,384	5,243,676
	-	19,017,247	17,865,106	17,653,471	16,498,217	15,758,767
	-	740,282	803,368	503,688	404,045	417,635
	19,309,446	14,605,851	5,891,406	6,065,121	3,050,701	4,720,457
	28,428,981	-	-	-	-	-
	3,630,688	572,487	564,652	578,860	541,257	483,912
	18,859,012	18,097,125	10,300,613	5,632,301	10,348,165	8,829,697
	7,773,867	3,789,470	2,374,465	2,444,142	3,311,136	4,363,360
	9,463,967	6,391,692	7,486,673	10,477,115	13,092,273	12,394,189
	<u>165,895,274</u>	<u>152,548,015</u>	<u>129,426,846</u>	<u>122,969,403</u>	<u>123,525,294</u>	<u>114,764,956</u>
	22,316,291	27,033,925	26,406,595	26,912,013	27,938,129	20,805,669
	12,903,209	13,667,989	9,264,534	9,308,552	7,944,435	6,909,180
	17,598,305	27,789,191	26,576,555	25,071,620	24,372,051	22,863,776
	40,841,088	-	-	-	-	-
	-	33,809,307	31,096,570	27,019,735	26,038,316	23,020,131
	14,769,067	19,589,149	22,632,207	15,524,340	24,835,474	16,637,724
	9,400,176	-	-	-	-	-
	1,668,229	-	-	-	-	-
	4,977,074	-	-	-	-	-
	2,160,000	1,335,000	1,955,000	6,135,000	4,595,000	6,553,934
	2,285,818	2,186,132	1,974,255	3,275,573	3,354,788	2,158,870
	27,927,211	25,975,660	11,382,454	8,487,673	10,041,354	8,991,006
	<u>156,846,468</u>	<u>151,386,353</u>	<u>131,288,170</u>	<u>121,734,506</u>	<u>129,119,547</u>	<u>107,940,290</u>
	9,048,806	1,161,662	(1,861,324)	1,234,897	(5,594,253)	6,824,666
	34,990,000	-	26,875,000	-	7,000,000	41,895,000
	114,016	-	4,152,008	-	-	1,381,962
	-	-	-	-	-	-
	-	-	(30,689,831)	-	(7,321,950)	(4,568,507)
	21,436,090	12,434,203	14,290,946	18,675,673	31,282,665	20,342,618
	(20,096,858)	(8,360,341)	(10,496,210)	(17,294,050)	(19,056,127)	(15,645,163)
	<u>36,443,248</u>	<u>4,073,862</u>	<u>4,131,913</u>	<u>1,381,623</u>	<u>11,904,588</u>	<u>43,405,910</u>
	-	-	-	-	-	-
	-	-	-	-	-	-
\$	<u>45,492,054</u>	<u>\$ 5,235,524</u>	<u>\$ 2,270,589</u>	<u>\$ 2,616,520</u>	<u>\$ 6,310,335</u>	<u>\$ 50,230,576</u>
	-	(283,925)	-	(8,226)	591,061	695,610
	3.5%	2.9%	3.5%	8.4%	7.2%	8.4%
\$	<u>28,850,253</u>	<u>\$ 28,180,310</u>	<u>\$ 20,460,531</u>	<u>\$ 10,201,662</u>	<u>\$ 19,140,681</u>	<u>\$ 4,237,335</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
2009	\$ 12,227,366,351	\$ 10,598,471	\$ 3,287,993,262	\$ 266,671,270	\$ 15,792,629,354
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

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
0.3398	0.1997	\$ 47,377,888,062	33.33%
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%

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
2009	\$ 52,584	\$ 29,420	\$ 119,931	\$ 675,436	\$ 60,339	\$ 37,615	\$ 43,934
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2009	0.3398	0.1901	0.7750	4.3646	0.3899	0.2431	0.2839
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2000 to 2009.

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

	Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$	30,909	\$ 35,678	\$ 769	\$ 28,000	\$ 1,114,615
	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

0.1997	0.2305	0.0050	0.1809	7.2025
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

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2009 Equalized Assessed Valuation	Percentage of Total 2009 Equalized Assessed Valuation	2009 Rank
Simon / Chelsea Chicago Development LLC / CPG Partners LP	Retail	\$ 39,909,367	0.25%	1
Liberty Illinois LP	Industrial	34,138,430	0.22%	2
Spring Hill Mall LLC / General Growth Properties, Inc.	Retail	31,928,119	0.20%	3
V V2 / Geneva Commons, LP	Retail	31,172,228	0.20%	4
IN Retail Fund Algonquin Commons LLC	Retail	27,565,244	0.17%	5
Toyota Motor Sales USA Inc.	Industrial	22,152,307	0.14%	6
John B. Sanfilippo & Son, Inc.	Industrial	18,906,673	0.12%	7
Arthur Anderson & Co.	Institutional	15,306,735	0.10%	8
AML I at St. Charles LLC	Apartment	12,498,750	0.08%	9
Aurora Industrial Holdings Company LLC / Kraft Foods Global, Inc.	Industrial	11,833,397	0.07%	10
		<u>\$ 245,411,250</u>	<u>1.55%</u>	
Total 2009 County assessed valuation		<u>\$ 15,792,629,354</u>		

Taxpayer	Type of Business, Property	2000 Equalized Assessed Valuation	Percentage of Total 2000 Equalized Assessed Valuation	2000 Rank
American National Bank & Trust	Financial	\$ 43,163,029	0.59%	1
Springhill Mall Partnership	Retail	17,840,553	0.24%	2
Arthur Andersen LLP	Business Services	17,826,099	0.24%	3
Charlestowne Mall, LLC	Retail	16,104,928	0.22%	4
Toyota Motor Sales-USA Inc.	Commercial	13,636,039	0.19%	5
LaSalle National Bank and Trust Company	Financial	12,251,343	0.17%	6
USAA Real Estate Company	Real Estate	9,909,947	0.14%	7
Millard Refrigerated Services-Allanta, Inc.	Commercial	9,199,546	0.13%	8
City of Elgin	Municipality	8,798,844	0.12%	9
Tradition at Centerfield Ltd. Partnership	Business Services	8,670,653	0.12%	10
		<u>\$ 157,400,981</u>	<u>2.16%</u>	
Total 2000 County assessed valuation		<u>\$ 7,290,559,874</u>		

Source of Information: Office of the Kane County Clerk and the Kane County Supervisor of Assessments

KANE COUNTY, ILLINOIS

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rates Extended				
General	0.1974	0.1966	0.1819	0.1813
Health	0.0128	0.0129	0.0136	0.0144
Illinois Municipal Retirement	0.0353	0.0337	0.0351	0.0362
County Highway	0.0324	0.0326	0.0411	0.0433
County Bridge	0.0020	0.0020	0.0021	0.0023
County Highway Matching	0.0004	0.0004	0.0005	0.0005
Insurance Liability	0.0198	0.0157	0.0165	0.0218
Public Building Commission	-	-	-	-
Social Security	0.0213	0.0214	0.0221	0.0243
Capital Improvement Debt Service	0.0164	0.0163	0.0172	0.0188
Veterans' Commission	0.0020	0.0020	0.0021	0.0023
Total Rates Extended	<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>	<u>0.3452</u>
Levies Extended				
General	\$ 30,542,783	\$ 30,628,833	\$ 26,899,888	\$ 24,500,056
Health	1,972,489	2,000,032	2,016,641	1,940,014
Illinois Municipal Retirement	5,468,372	5,254,116	5,183,178	4,893,607
County Highway	5,010,920	5,080,708	6,079,940	5,850,036
County Bridge	312,757	316,590	316,565	305,073
County Highway Matching	65,151	65,748	65,649	64,987
Insurance Liability	3,061,954	2,445,315	2,439,664	2,944,541
Public Building Commission	-	-	-	-
Social Security	3,303,060	3,339,152	3,263,827	3,279,068
Capital Improvement Debt Service	2,538,578	2,538,017	2,539,321	2,544,757
Veterans' Commission	308,269	308,644	308,581	315,072
Total Levies Extended	<u>\$ 52,584,333</u>	<u>\$ 51,977,155</u>	<u>\$ 49,113,254</u>	<u>\$ 46,637,211</u>
Current Year Collections	\$ 52,479,908	\$ 51,720,100	\$ 48,981,239	\$ 46,538,155
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 52,479,908</u>	<u>\$ 51,720,100</u>	<u>\$ 48,981,239</u>	<u>\$ 46,538,155</u>
Percentage of Extensions Collected	99.80%	99.51%	99.73%	99.79%

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.

This schedule includes only county-wide property taxes, property taxes for special service areas are not included.

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
0.1784	0.1865	0.2093	0.2147	0.2240	0.2309
0.0151	0.0160	0.0168	0.0162	0.0174	0.0186
0.0390	0.0382	0.0310	0.0252	0.0278	0.0102
0.0456	0.0478	0.0499	0.0532	0.0571	0.0607
0.0023	0.0025	0.0026	0.0028	0.0030	0.0169
0.0005	0.0005	0.0006	0.0006	0.0007	0.0011
0.0276	0.0253	0.0208	0.0246	0.0234	0.0220
-	-	-	0.0588	0.0633	0.0680
0.0257	0.0272	0.0239	0.0300	0.0328	0.0357
-	-	-	-	-	-
<u>0.0025</u>	<u>0.0027</u>	<u>0.0029</u>	<u>0.0031</u>	<u>0.0034</u>	<u>0.0036</u>
<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>	<u>0.4292</u>	<u>0.4529</u>	<u>0.4677</u>

\$ 21,774,010	\$ 20,686,452	\$ 21,199,323	\$ 19,344,415	\$ 18,131,810	\$ 16,833,903
1,850,168	1,775,818	1,701,618	1,459,616	1,408,453	1,356,044
4,755,029	4,239,336	3,139,890	2,270,513	2,250,287	743,637
5,561,487	5,305,271	5,054,210	4,793,306	4,621,993	4,425,370
285,946	275,080	263,346	252,279	242,837	1,232,105
60,167	58,787	60,772	54,060	56,662	80,196
3,363,986	2,804,040	2,106,765	2,216,454	1,894,127	1,603,923
-	-	-	5,297,865	5,123,855	4,957,581
3,138,085	3,013,678	2,420,754	2,702,992	2,655,015	2,602,730
-	-	-	-	-	-
<u>306,571</u>	<u>295,046</u>	<u>293,732</u>	<u>279,309</u>	<u>275,215</u>	<u>262,460</u>

<u>\$ 41,095,449</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>
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<u>\$ 40,945,882</u>	<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>
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<u>\$ 40,945,882</u>	<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>
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99.64%	99.76%	99.58%	99.78%	99.61%	99.62%
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KANE COUNTY, ILLINOIS

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

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Rates Extended				
General	0.0312	0.0305	0.0220	0.0228
Municipal Retirement	0.0022	0.0016	0.0017	0.0018
Insurance liability	0.0013	0.0021	0.0032	0.0012
Debt Service	0.1620	0.1562	0.1604	0.1364
Construction and Development	0.0011	0.0013	0.0086	0.0109
Social Security	0.0019	0.0015	0.0015	0.0016
Total Rates Extended	<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>	<u>0.1747</u>
Levies Extended				
General	\$ 4,819,800	\$ 4,752,277	\$ 3,256,730	\$ 3,086,945
Municipal Retirement	343,089	250,063	250,029	240,086
Insurance liability	205,048	325,003	474,034	157,536
Debt Service	25,076,577	24,341,126	23,725,219	18,430,065
Construction and Development	164,658	200,050	1,264,929	1,479,971
Social Security	300,067	235,105	220,605	210,093
Total Levies Extended	<u>\$ 30,909,239</u>	<u>\$ 30,103,624</u>	<u>\$ 29,191,546</u>	<u>\$ 23,604,696</u>
Current Year Collections	\$ 12,987,245	\$ 13,902,909	\$ 14,057,634	\$ 11,942,124
Subsequent Collections	<u>17,877,393</u>	<u>16,060,216</u>	<u>15,049,735</u>	<u>11,615,578</u>
Total Collections	<u>\$ 30,864,638</u>	<u>\$ 29,963,125</u>	<u>\$ 29,107,369</u>	<u>\$ 23,557,702</u>
Percentage of Extensions Collected	<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</u>	<u>99.80%</u>

Source of Information: Office of Kane County Clerk

Current collections represent amounts received for the District's fiscal year ended June 30,

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

Rates prior to 2005 were rounded to thousandths

<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
0.0223	0.0230	0.0240	0.0260	0.0270	0.0290
0.0019	0.0020	0.0020	0.0020	0.0020	0.0020
0.0012	0.0010	0.0010	0.0010	0.0010	0.0020
0.1510	0.1020	0.0850	0.0950	0.1050	0.1140
0.0125	0.0130	0.0130	0.0140	0.0140	0.0140
0.0016	0.0020	0.0020	0.0020	0.0020	0.0020
<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>	<u>0.1400</u>	<u>0.1510</u>	<u>0.1630</u>
\$ 2,724,970	\$ 2,572,219	\$ 2,451,140	\$ 2,333,583	\$ 2,217,909	\$ 2,106,972
225,047	210,747	182,316	180,199	169,986	160,392
150,113	125,339	81,029	63,070	56,662	109,358
18,422,838	11,370,339	8,609,376	8,577,495	8,515,475	8,325,819
1,522,971	1,410,894	1,336,986	1,225,356	1,165,616	1,042,550
200,028	194,109	202,574	189,209	178,081	167,683
<u>\$ 23,245,967</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>
\$ 13,494,394	\$ 8,837,053	\$ 6,657,458	\$ 6,448,009	\$ 6,773,166	\$ 6,638,829
9,653,085	6,983,387	6,150,068	6,097,833	5,498,333	5,238,534
<u>\$ 23,147,479</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>99.58%</u>	<u>99.60%</u>	<u>99.57%</u>	<u>99.82%</u>	<u>99.74%</u>	<u>99.70%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	<u>Governmental Activities</u>		Total General Bonded Debt	Percentage of General Bonded Debt to Estimated Actual Valuation	General Bonded Debt Per Capita
	<u>General Bonded Debt</u>				
	County General Obligation Bonds	County Capital Leases			
2010	\$ 4,760,000	\$ -	\$ 4,760,000	0.01%	\$ 9.24
2009	7,010,000	-	7,010,000	0.01%	13.82
2008	9,180,000	-	9,180,000	0.02%	18.10
2007	11,345,000	-	11,345,000	0.03%	22.47
2006	-	-	-	0.00%	-
2005	-	-	-	0.00%	-
2004	-	-	-	0.00%	-
2003	-	-	-	0.00%	-
2002	-	4,315,000	4,315,000	0.02%	9.74
2001	-	8,275,000	8,275,000	0.04%	19.45

Fiscal Year Ended November 30,	<u>Governmental Activities</u>		Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
	<u>Other Debt</u>				
	County Alternative Revenue Bonds	County Debt Certificates			
2010	\$ 73,070,000	\$ 31,280,000	\$ 109,110,000	0.57%	\$ 211.75
2009	75,610,000	32,215,000	114,835,000	0.63%	226.44
2008	38,065,000	33,055,000	80,300,000	0.51%	158.34
2007	40,410,000	33,800,000	85,555,000	0.56%	169.42
2006	42,675,000	34,990,000	77,665,000	0.53%	161.09
2005	44,835,000	-	44,835,000	0.31%	93.00
2004	46,170,000	-	46,170,000	0.33%	101.00
2003	48,650,000	-	48,650,000	0.35%	106.43
2002	50,470,000	-	54,785,000	0.41%	123.66
2001	50,770,000	-	59,045,000	0.46%	138.75

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.
 Estimated Actual Valuation data can be found on pages 253-254.
 Population and Personal Income data can be found on page 268.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2010

<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	\$ 109,110,000	100.00%	\$ 109,110,000
Total Direct Debt	<u>109,110,000</u>		<u>109,110,000</u>
<i>Overlapping Debt</i>			
Forest Preserve	227,750,866	100.00%	227,750,866
Cities and Villages	662,431,002	57.00%	377,556,076
Parks	215,491,990	62.50%	134,672,364
Library	56,010,000	62.42%	34,961,157
Special Service Areas & TIF Districts	52,097,122	98.35%	51,235,524
School Districts (incl. Community Colleges)	2,530,567,743	50.24%	1,271,331,585
Miscellaneous Districts	<u>77,395,000</u>	100.00%	<u>77,395,000</u>
Total Overlapping Debt	<u>3,821,743,723</u>		<u>2,174,902,572</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,930,853,723</u>		<u>\$ 2,284,012,572</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

	2010	2009	2008	2007
Debt Limit	\$ 908,076,188	\$ 456,509,623	\$ 432,706,818	\$ 394,832,304
Total Debt Applicable to Limit	109,110,000	114,835,000	80,300,000	85,555,000
Legal Debt Margin	\$ 798,966,188	\$ 341,674,623	\$ 352,406,818	\$ 309,277,304
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12%	25%	19%	22%

Legal Debt Margin Calculation for Fiscal Year 2010

Assessed Valuation (2009 tax year)	\$ 15,792,629,354
Debt Limit (5.75%) of Assessed Value	908,076,188
Debt Outstanding Applicable to the Limit	
2001 Motor Fuel Tax Bonds (1)	1,970,000
2002 General Obligation Refunding Bonds (1)	4,375,000
2004 General Obligation Refunding Bonds (1)	26,725,000
2007 General Obligation Limited Tax Bonds	4,760,000
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)	7,895,000
2006 Debt Certificates (1)	23,385,000
Total Debt Applicable to the Limit	109,110,000
Total Legal Debt Margin	\$ 798,966,188

Source of Information: Office of Kane County Clerk

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

Beginning in 2010, the County's debt limit increased from 2.875% of assessed value to 5.75%, as the population of the County exceeded 500,000 per the 2010 U.S. census.

<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
\$ 356,215,105	\$ 318,893,030	\$ 291,199,490	\$ 259,036,756	\$ 232,718,550	\$ 209,603,596
<u>77,665,000</u>	<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>\$ 278,550,105</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>
22%	14%	16%	19%	24%	28%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 1995 and 2002 Refunding Bonds

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Income Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2010	\$ 3,401,086	\$ -	\$ 3,401,086	\$ 635,000	\$ 181,598	4.16
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

Payments began in fiscal year 1996 from Income Tax revenues received from the state of Illinois. At November 30, 2010, only the 2002 bond issue remained payable from Income Tax revenues. The 1995 issued was fully retired in fiscal year 2006.

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

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

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	MFT Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2010	\$ 7,106,798	\$ 5,119,640	\$ 1,987,158	\$ 1,905,000	\$ 1,541,235	0.58
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

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2010, 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.

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Regional Transportation Authority Sales Tax Alternate Revenue Source - Series 2009

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	RTA Sales Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2010	\$ 13,743,234	\$ 3,289,104	\$ 10,454,130	\$ -	\$ 523,951	19.95

Payments began in fiscal year 2010 from Regional Transportation Authority (RTA) sales tax revenues received from the state of Illinois. At November 30, 2010, there were two bond issues (2009A and 2009B) payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in three separate County funds. The portion required for debt service is transferred from the Transportation Sales Tax Fund to the Transit Sales Tax Debt Service Fund.

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

KANE COUNTY, ILLINOIS

Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2010	515,269	\$ 36,903	\$ 19,014,971,907	121,628	8.6
2009	507,125	36,131	18,322,933,375	120,629	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

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

Note: Per Capital Income is Based on Census information

KANE COUNTY, ILLINOIS

Principal Employers in the County Current Year and Nine Years Ago

Employer	Type of Business or Property	2010 Number of Employees	Percentage of Total 2010 County Employment	2010 Rank
School District U-46	Public School District	4,170	1.55%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.93%	2
Elgin Mental Health Center	State Hospital	2,000	0.74%	3
Sherman Hospital	General Hospital	2,000	0.74%	4
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.70%	5
Delnor-Community Hospital	General Hospital	1,650	0.61%	6
Waubonsee Community College	Community College	1,460	0.54%	7
Rush-Copley Medical Center	Hospital & Medical Center	1,400	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.48%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.48%	10

Employer	Type of Business or Property	2001 Number of Employees	Percentage of Total 2001 County Employment	2001 Rank
School District U-46	Public School District	4,820	2.11%	1
Caterpillar, Inc.	Construction Machinery	3,300	1.45%	2
Fermi National Accelerator Laboratory	High Energy Physics Research Laboratory	2,200	0.96%	3
Hollywood Casino	Gambling Establishment	1,700	0.74%	4
Grand Victoria Casino	Gambling Establishment	1,500	0.66%	5
Sherman Hospital	General Hospital	1,300	0.57%	6
County of Kane	County Government	1,268	0.56%	7
Elgin Mental Health Center	State Hospital	1,250	0.55%	8
System Sensor	Smoke Detectors	1,000	0.44%	9
Dreyer Clinic, Inc.	Medical Center	1,000	0.44%	10

Source of Information: 2010 Illinois Manufacturers Directory, 2010 Illinois Services Directory and Dun & Bradstreet, Inc.

KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
General Government										
County Board/Liquor	32	32	30	31	27	33	31	30	29	29
Finance Administration	6	6	6	6	6	7	4	5	5	5
County Auditor	3	3	3	3	4	2	2	2	1	1
Data Processing	31	31	36	36	37	35	33	28	29	29
Central Services	26	25	21	22	21	20	22	25	25	27
Human Resources	5	6	7	7	7	6	6	7	7	7
Geographic Information Systems	10	10	10	9	8	8	6	7	7	7
Public Service and Records										
County Treasury	11	11	11	11	11	10	10	10	9	11
County Assessor	36	41	26	38	37	37	36	37	37	39
County Clerk	27	28	29	33	36	36	36	31	32	32
Recorder of Deeds	19	19	19	20	28	32	29	33	31	28
Regional Office of Education	34	38	35	37	36	37	38	34	35	34
Employment and Education	33	27	27	30	34	36	36	40	40	26
Judicial										
Judicial Services	202	201	198	195	194	193	180	171	169	188
States Attorney	128	133	136	136	136	138	138	138	138	140
Public Safety										
County Sheriff	298	306	320	305	299	303	290	286	287	278
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	162	153	164	164	159	152	148	146	146	146
County Coroner	9	10	11	11	13	12	11	10	11	14
Emergency Management	3	3	3	3	4	4	4	4	4	4
Animal Control	10	10	12	11	9	8	8	10	7	7
Highways and Streets	63	64	66	73	60	61	59	61	58	66
Health and Welfare										
County Health	67	121	141	155	149	139	126	122	107	102
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	5	5	7	6	5	4	5	5	5	5
Development, Housing and Economic Development										
Development Water Resources	4	4	5	5	4	5	5	5	5	3
County Development	24	28	24	31	32	33	31	34	33	32
Total	<u>1,256</u>	<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>

Source of Information: Kane County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Five Fiscal Years

Function	2010	2009	2008	2007	2006
General Government					
Fiscal					
Payroll checks issued	40,917	41,358	28,231	7,483	8,115
Accounts Payable checks issued	14,544	13,573	15,762	13,758	16,153
Purchase Orders processed	2,440	1,277	1,501	4,041	9,398
Maintenance					
District square footage maintained by staff	887,257	887,257	834,220	614,220	614,220
Information Technology Services					
Work orders completed	8,618	10,594	11,495	11,522	8,599
Public Service and Records					
Tax bills collected	180,369	180,184	172,840	183,790	169,060
Election ballots counted	141,555	47,204	219,739	48,258	139,304
Judicial					
Felony cases authorized	3,158	3,588	3,611	3,849	3,370
Child Advocacy investigations	300	335	348	391	451
Diversion program completions	575	568	456	400	205
Domestic violence cases	1,356	1,694	1,556	1,694	1,414
Felony DUI cases filed	219	308	202	151	117
Public Safety					
Sheriff					
Physical arrests made	1,396	1,087	1,452	1,307	1,574
Traffic violations	6,825	3,152	5,016	1,512	1,585
Year end inmate population	632	630	635	709	620
Highways and Streets					
Lane miles of road resurfaced	97,500	41,310	66,280	35,720	8,176
New signs installed	445	471	580	769	673
Signs repaired	2,048	1,937	2,500	1,033	770
Trees cut down and removed from right-of-way	107	74	84	140	118
Health and Welfare					
Clients Served	131,123	64,790	48,481	33,969	27,062
Immunizations administered	1,343	3,248	7,113	5,478	5,759
Influenza shots provided	9,317	17,589	1,423	2,286	2,435
Tuberculosis tests given	3,363	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 Five Fiscal Years

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
General Government					
Land acreage	770	770	770	770	770
County buildings	21	21	21	21	21
Maintenance vehicles	9	9	7	6	7
Judicial					
Court houses	2	2	2	2	2
Public Safety					
Sheriff					
Main Stations	1	1	1	1	1
Substations	3	5	5	5	6
Sheriff vehicles	132	132	133	138	137
Correction facilities	2	2	2	2	2
Highways and Streets					
Miles of streets					
Rural	250	250	248	251	252
Urban	69	65	63	60	56
Bridges	56	54	53	50	49
Street Lights	774	774	714	697	580
Traffic signals	125	125	121	100	91
Warning flashers	28	17	15	14	18
Forest Preserve					
Land acreage	18,700	17,130	17,130	17,130	16,652
Bicycle path miles	168	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	25,858	1,194	642	180,576

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

Source: 2001 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics

November 30, 2010

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	515,269 - 2010 Census
Number of Housing Units:	182,047 - 2010 Census
Number of Registered Voters:	214,395 as of February 16, 2011
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 and U.S. Census Bureau - 2010 Census