

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2011**

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

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COUNTY OF KANE

FINANCE DEPARTMENT

Cheryl Pattelli, Executive Director



County Government Center
719 Batavia Avenue
Geneva, Illinois 60134
Phone: (630) 208-5112
Website: www.co.kane.il.us

April 18, 2012

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, 2011 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 Forest Preserve District of Kane County (the "District") is reported as a discretely presented component unit of the County. The County and the District operate independently of one another; the discrete presentation 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, 2011, the General Fund – General Account unassigned Fund Balance, was \$48,658,741. 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) and other affected 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 2011, Kane County collected \$94.2 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 2011. 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 2011. 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 2011. The County received approximately \$6.5 million in 2011 and is expected to receive approximately \$5.8 million in 2012. Riverboat revenue had declined dramatically over the last several years because of the statewide public smoking ban for all public buildings, higher state gaming taxes placed on casinos, and the opening of a new casino in Des Plaines. 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 2011; however, total program funding from Federal grants and the Riverboat equals \$22.8 million. The mission of the Farmland Preservation program is to preserve agricultural lands by purchasing farmland easements from farm owners.

The Kane Kares program continued in 2011; however, the Economic Development program was put on hold due to a vacancy in the Director position. 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. The Economic Development program promotes economic development in Kane County that conforms to the County's 2030 plan.

Other items funded through Riverboat in 2011 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, along with the construction of a new Traffic Court facility at the North Campus in 2011. These funds were also used to build out the Sheriff's shell space at the Judicial Center in 2008.

The County completed construction on a new Adult Justice Facility and Sheriff's Office at the Judicial Center Campus in 2008. Related to the new jail and Sheriff's Office, the County implemented jail management software in 2008. The County began implementing public safety software in 2009 and expects the software to be fully implemented by 2012. The County funded 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.

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 were completed under strict compliance with federal reporting, purchasing, and financial tracking requirements and were completed in 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 2011 included the continued efforts toward completion of the ultimate build of the Stearns Road Bridge Corridor and the construction start of the Orchard Road widening to four lanes from Jericho Road to US 30. Intersection Improvements consisted of Randall and Bolcum Roads; Burlington and Corron Roads. Other transportation projects included engineering and construction of various federally funded traffic signal interconnect projects the most notable being the sections of Huntley Road; Square Barn to Sleepy Hollow, and Randall; County Line to Binnie. Annual pavement resurfacing and striping initiative covered over 77.2 lane miles.

Additional capital improvement projects funded in 2011 included computer replacement, voice and data infrastructure maintenance, and fiber optic installation. The Information Technologies Department maintained lifecycle management initiatives via PC replacement and Server Replacement Programs as well as 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. The Information Technologies Department also managed the installation of County wide fiber optic infrastructure expansion connecting public safety answering points.

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 increases it has seen over the past several years. The insurance team continues to investigate new ways to contain these costs, including benefit and employee contribution changes as well as a comprehensive wellness program.

The Kane County Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects and the 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, construction of the Anderson Road extension, and the IL47/I90 interchange. Major transportation initiatives in 2012 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 40 lane miles.

The County passed \$2 million in capital improvements bonds in late 2011. These bonds will be used to fund much needed capital improvements projects throughout the County, including an upgraded HVAC control system and cooling tower replacement and carpet replacement throughout the County buildings.

Other capital initiatives include the continuation of the computer standardization program, continuation of voice and data infrastructure program, replacement of Sheriff's Department vehicles, replacement of elevator at the old Court house, demolition of the old jail, replacement of current court system, 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 \$41,895,000 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 last payment on these bonds is December 2011.

The County issued \$40,000,000 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.

The County issued \$7,670,000 of recovery zone economic development bonds in December 2010 for 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 as mentioned previously.

The County issued \$1,960,000 in General Obligation Limited Tax Bonds in December 2011. 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 as mentioned previously.

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, 2010.

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 14 consecutive years (fiscal years ended 1997-2010). 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	MYRNA MOLINA	District 14	MARK DAVOUST
District 2	DONNELL COLLINS	District 15	BARBARA WOJNICKI
District 3	JUAN REYNA	District 16	MICHAEL KENYON
District 4	BONNIE LEE KUNKEL	District 17	DEBORAH ALLAN
District 5	MELISA TAYLOR	District 18	JEANETTE MIHALEC
District 6	RON FORD	District 19	CATHERINE S. HURLBUT
District 7	MONICA SILVA	District 20	CRISTINA CASTRO
District 8	JESSE VAZQUEZ	District 21	TIMOTHY HALEY
District 9	JAMES C. MITCHELL JR.	District 22	JACKIE TREDUP
District 10	THOMAS VAN CLEAVE	District 23	MARGARET AUGER
District 11	MICHAEL DONAHUE	District 24	HOLLIE LINDGREN
District 12	JOHN J. HOSCHEIT	District 25	THOMAS (T.R.) SMITH
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 McConaughay, County Board Chairman

COUNTY CLERK

John A. "Jack" Cunningham

COURT SERVICES

Lisa Aust, Director of Probation
Mary Smith, Special Programs
Jeff Jefko, Field Services
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 (OCR)

Paul Kuehnert, Executive Director
Scott Berger

FACILITIES, SUBDIVISIONS, DEVELOPMENT AND ENVIRONMENTAL RESOURCES

Tim Harbaugh, Executive Director

WATER RESOURCES

Paul Schuch

FINANCE DEPARTMENT

Cheryl Pattelli, Executive Director
Christopher Rossman, Purchasing

HUMAN RESOURCE MANAGEMENT

Sheila McCraven, Executive Director
John Carr, Veterans Assistance Commission

INFORMATION TECHNOLOGIES

Roger Fahnestock, Executive Director
Tom Nicoski, GIS Technologies

JUDICIARY

Chief Judge F. Keith Brown (through 12/04/11)
Chief Judge Robert B. Spence (as of 12/05/11)
Doug Naughton, Court Administration
Halle Cox, Law Library

KANE COMM

Jennifer Baustian

PUBLIC DEFENDER

Kelli Childress

DEPARTMENT OF PUBLIC HEALTH

Paul Kuehnert, Executive Director
Don Bryant, Emergency Management Agency
Sharon Verzal, Interim Animal Control Administrator

RECORDER

Sandy Wegman

SHERIFF

Pat Perez

STATE'S ATTORNEY

Joseph H. McMahan

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, 2011)**

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

*Elected by Voters

The Treasurer's Office reports to the Finance Committee and the Collector section of the Treasurer's Office reports to the Public Service Committee.

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, 2010

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.



Linda C. Danison

President

Jeffrey R. Egan

Executive Director



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, 2011, 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. The financial statements of the District were not audited in accordance with *Government Auditing Standards*. 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, 2011, 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 Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and Statement No. 66, *Technical Corrections - an Amendment of GASB Statements No. 10 and No. 62*, in 2011.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 18, 2012, 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, 70, 71, and 72 through 75, 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 and the report of other auditors, 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, Doran & Ruyon, LLC

April 18, 2012

KANE COUNTY, ILLINOIS

November 30, 2011

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (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, 2011. 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 2011 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2011, by \$616.9 million (net assets). Of this amount, \$130.2 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$98.4 million (restricted net assets) is restricted for specific purposes and \$388.3 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$33.1 million over the previous year, which represents an 5.7% increase in net assets from 2010. Total net assets for governmental activities increased \$33.1 million while total net assets for business-type activities were nearly unchanged.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$228.7 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$50.7 million, or 71.9% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt decreased by \$3.3 million or 2.7% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$13.8 million of bonds and debt certificates, which exceeded new bonds issued of \$7.7 million.
- Interest rates fell over the last fiscal year, and interest earnings for the County decreased from 2010. The County's weighted average interest earnings rate went from 0.64% at the end of fiscal year 2010 to 0.57% at the end of fiscal year 2011.

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 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, 2011 (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. 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.

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, 2011 (Unaudited)

The County maintains eighty-one 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, Motor Fuel Local Option 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 30-69 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Motor Fuel Local Option Fund budgetary schedules, 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 nearly all County funds. A budgetary comparison schedule has been provided for the General Fund and major special revenue fund (Motor Fuel Local Option Fund) to demonstrate compliance with the 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 70-75 of this report.

Other supplementary information, which includes the combining and individual fund statements and schedules referred to earlier, provide information for the General Fund, nonmajor governmental funds, a proprietary fund, and agency funds, and is presented immediately following the required supplementary information.

Other supplementary information can be found on pages 76-253 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (Unaudited)

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2011. 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 \$616.9 million, an increase of \$33.1 million over the previous year. The growth is due mainly to \$16.7 million of developer and other contributions received resulting in new infrastructure assets. Net assets invested in capital assets net of related debt rose \$15.8 million, due to the addition of new capital assets, including several County infrastructure projects, such as the Stearns Road Bridge Corridor, coupled with the repayment of matured debt.

Condensed Statement of Net Assets, as of November 30, 2011 and 2010 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2011	2010	2011	2010	2011	2010	Change %
Assets							
Current and							
Other Assets	\$ 252.9	\$ 246.1	\$ 16.9	\$ 16.9	\$ 269.8	\$ 263.0	3%
Capital Assets	484.3	460.7	2.9	2.9	487.2	463.6	5%
Total Assets	<u>737.2</u>	<u>706.8</u>	<u>19.8</u>	<u>19.8</u>	<u>757.0</u>	<u>726.6</u>	4%
Liabilities							
Current and							
Other Liabilities	18.1	17.5	-	-	18.1	17.5	3%
Long-Term							
Liabilities	122.0	125.3	-	-	122.0	125.3	-3%
Total Liabilities	<u>140.1</u>	<u>142.8</u>	<u>-</u>	<u>-</u>	<u>140.1</u>	<u>142.8</u>	-2%
Net Assets							
Invested in Capital							
Assets, Net of							
Related Debt	385.4	369.6	2.9	2.9	388.3	372.5	4%
Restricted	87.9	46.0	10.5	11.0	98.4	57.0	73%
Unrestricted	123.8	148.4	6.4	5.9	130.2	154.3	-16%
Total Net Assets	<u>\$ 597.1</u>	<u>\$ 564.0</u>	<u>\$ 19.8</u>	<u>\$ 19.8</u>	<u>\$ 616.9</u>	<u>\$ 583.8</u>	6%

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.), loans receivable, and prepaid items. Current and other assets for Governmental Activities increased \$6.8 million due to the issuance of \$7.7 million of general obligation bonds. Current and other assets for Business-type Activities were unchanged.

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, 2011 (Unaudited)

Current and other liabilities include mainly accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities increased by \$0.6 million from last year because of additional year-end salary-related payables.

Condensed Statement of Activities for the Years ended November 30, 2011 and 2010 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2011	2010	2011	2010	2011	2010	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 30.2	\$ 31.8	\$ 0.1	\$ -	\$ 30.3	\$ 31.8	-5%
Operating Grants and Contributions	46.5	57.1	-	-	46.5	57.1	-19%
Capital Grants and Contributions	28.2	30.2	-	-	28.2	30.2	-7%
General Revenues							
Property Taxes	54.2	52.5	-	-	54.2	52.5	3%
Income Tax	4.3	3.8	-	-	4.3	3.8	13%
Sales Tax	13.4	12.5	-	-	13.4	12.5	7%
RTA Sales Tax	14.5	13.8	-	-	14.5	13.8	5%
Other Taxes	3.0	2.4	-	-	3.0	2.4	25%
Investment Earnings	1.6	1.8	0.1	0.2	1.7	2.0	-15%
Other General Revenues	0.8	0.3	0.4	-	1.2	0.3	300%
Total Revenues	196.7	206.2	0.6	0.2	197.3	206.4	-4%
Expenses							
General Government	31.2	29.5	-	-	31.2	29.5	6%
Public Service and Records	14.2	15.8	-	-	14.2	15.8	-10%
Judicial	21.9	21.6	-	-	21.9	21.6	1%
Public Safety	44.0	43.7	-	-	44.0	43.7	1%
Highways and Streets	34.7	25.8	-	-	34.7	25.8	34%
Health and Welfare	6.6	9.8	-	-	6.6	9.8	-33%
Environment and Conservation Development	0.3	0.6	-	-	0.3	0.6	-50%
Interest on Long-Term Debt	7.1	7.6	-	-	7.1	7.6	-7%
Solid Waste	3.9	4.0	-	-	3.9	4.0	-3%
Total Expenses	163.9	158.4	0.3	1.6	164.2	160.0	3%
Excess before Special Item and Transfers	32.8	47.8	0.3	(1.4)	33.1	46.4	-29%
Special Item - Lawsuit Recovery Transfers	-	-	-	3.0	-	3.0	n/a
	0.3	6.7	(0.3)	(6.7)	-	-	n/a
Change in Net Assets	33.1	54.5	-	(5.1)	33.1	49.4	-33%
Net Assets Beginning of Year	564.0	509.5	19.8	24.9	583.8	534.4	9%
Net Assets End of Year	\$ 597.1	\$ 564.0	\$ 19.8	\$ 19.8	\$ 616.9	\$ 583.8	6%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (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 4% with expenses higher by 3%. The County began collecting the RTA sales tax in 2008, which amounted to \$13.8 million in 2010 and \$14.5 million in 2011. The \$8.0 million decrease in capital grants and contributions is the result of \$7.8 million fewer in developer contributions from the prior fiscal year received in the form of new infrastructure – mainly roads in 2011. Property taxes were higher by \$1.7 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 higher after extremely low collections in 2010 due to the stagnant economy. General government expense was up \$1.7 million due to increased salaries and benefits. Public Service and Records and Development expenses were lower due to decreased grant expense related to projects funded by the American Recovery and Reinvestment Act of 2009 (ARRA). Highways and Streets expenses were up 34% from 2010 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 decreased \$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 2010 have been updated to reflect changes in the General Fund and nonmajor funds. The activities of the Motor Fuel Local Option Fund will be described briefly following these analyses.

Revenues - The most significant revenue sources for all funds during fiscal year 2011 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, 2010 experienced a drop off due to the overall decline in the economy; taxes for 2011 rebounded. Funding from income tax was higher in 2011 due to the increase in unincorporated Kane County population and 12 months of collections versus 10 months of collections in 2010. Other intergovernmental revenues in total were lower by about \$3.6 million due to decreased grant funding from monies received through the ARRA program and fewer transportation project reimbursements. It is apparent that grant sources may need to be replaced in the future with other sources of revenue. Revenues from service operations were also lower in 2011. 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 resurgence in 2011 were the main contributors to the rise in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2011 than in 2010. Fines, Services, Fees and Permits were down 7% due to a decline in foreclosure fees, court fines/fees, and recording fees.

Property taxes for the Nonmajor Governmental Funds rose \$0.4 million in 2011. Other taxes, Grants and Reimbursements revenue decreased 9% in Nonmajor Governmental Funds mainly because of the decline in ARRA grants, the reduced grants through the County Health Department, and the timing of highway construction projects. Fines, Services, Fees & Permits were up 4% due to increased fees charged; geographic information systems fees were up \$458 thousand and food permits were up \$537 thousand. Miscellaneous revenues were slightly higher as Riverboat proceeds collected from the Elgin Riverboat were \$6.5 million in 2011, up from \$6.4 million in 2010; the proceeds are based on casino attendance and taxable adjusted gross receipts.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (Unaudited)

Comparative Summary of Revenues General Fund

	2011 General Fund	2010 General Fund	Increase (Decrease) 2010 to 2011	% Change
Revenues				
Property Taxes	\$ 31,774,298	\$ 30,491,997	\$ 1,282,301	4%
Other Taxes, Grants & Reimbursements	24,833,294	23,396,701	1,436,593	6%
Interest	338,723	336,837	1,886	1%
Fines, Services, Fees & Permits	18,664,651	20,126,131	(1,461,480)	-7%
Miscellaneous	263,643	164,382	99,261	60%
Total Revenues	\$ 75,874,609	\$ 74,516,048	\$ 1,358,561	2%

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

	2011 Nonmajor Governmental Funds	2010 Nonmajor Governmental Funds	Increase (Decrease) 2010 to 2011	% Change
Revenues				
Property Taxes	\$ 23,083,796	\$ 22,663,308	\$ 420,488	2%
Other Taxes, Grants & Reimbursements	53,251,866	58,286,892	(5,035,026)	-9%
Interest	1,136,643	1,323,975	(187,332)	-14%
Fines, Services, Fees & Permits	11,243,497	10,815,431	428,066	4%
Miscellaneous	6,641,146	6,492,510	148,636	2%
Total Revenues	\$ 95,356,948	\$ 99,582,116	(\$ 4,225,168)	-4%

Expenditures - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total personnel services costs. Pension, FICA and Health Insurance rates have all affected the total cost of personnel services. Property tax levies for insurance liability, FICA and Retirement Programs fall under Tax Cap legislation. Total Personnel Services costs were down about \$1.2 million from 2010 levels; the main reason being 2011 was the first full fiscal year after the loss of 60+ positions through the reorganization of the County Health Department.

Contractual Services and Commodity expenditures increased about 2% in 2011. 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, 2011 (Unaudited)

Expenditures in the General Fund decreased in total by \$2.0 million or about 3% in 2011. The decrease was due to lower contractual services costs, reduced capital outlay, and the reclassification of the Kane Comm telecommunications system operations out of the General Fund to a special revenue fund. General Government and Judicial expenditures changed only slightly. Public Service and Records expenditures decreased 8% due to costs associated with elections that took place during 2010. Public Safety expenditures decreased 4% due to the reclassification of Kane Comm and the reduction in the need for out-of-county prisoner services in the amount of \$381 thousand. 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 lower by 38% due to the timing of equipment purchases.

Comparative Summary of Expenditures General Fund

	2011 General Fund	2010 General Fund	Increase (Decrease) 2010 to 2011	% Change
Expenditures				
General Government	\$ 11,663,704	\$ 11,405,535	\$ 258,169	2%
Public Service and Records	5,539,756	6,027,215	(487,459)	-8%
Judicial	14,206,169	13,879,246	326,923	2%
Public Safety	34,371,847	35,872,605	(1,500,758)	-4%
Development, Housing and Economic Development	1,600,594	1,771,138	(170,544)	-10%
Debt Service	2,349,175	2,282,284	66,891	3%
Capital Outlay	<u>772,689</u>	<u>1,252,925</u>	<u>(480,236)</u>	-38%
Total Expenditures	<u>\$ 70,503,934</u>	<u>\$ 72,490,948</u>	<u>(\$ 1,987,014)</u>	-3%

Expenditures in the Nonmajor Governmental Funds increased in total by 12% in 2011. The greatest increases were in the areas of debt service and capital outlay due to the timing of bond payments (up 8.0 million, 110%) and road and building projects. The County spent a total \$11.6 million on capital items in 2010, which included \$2.4 million paid for right-of-way associated with road/bridge construction projects. 2011 costs were \$18.7 million, which included \$6.4 million paid for right-of-way and an additional \$6.3 million spent on building improvements, most of which was used for the Circuit Clerk building.

The decrease in General Government expenditures was due in part to the \$1.9 million less spent on farmland preservation rights compared to 2010, offset by increased pension costs. The decrease in Public Services and Records is due mainly to lower elections costs and the prior year spending of ARRA grant monies by the Kane County Department of Employment and Education Fund for new vocational training programs. Judicial expenditures increased slightly because of higher personnel costs. Public Safety expenditures were higher due to the inclusion of Kane Comm, mentioned above. Highways and streets expenditures were lower due to the timing of non-capitalized road projects. Health and Welfare expenditures decreased \$3.3 million as a result of the Health Department reorganization forced by the reduction in health grant monies available to the County. Environment and Conservation expenditures were down due to decreased grant funding in this area. Development, Housing and Economic Development costs were up mainly due to the spending of non-capital ARRA grant monies on energy conservation and related projects.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2011
(Unaudited)

Comparative Summary of Expenditures
for the Total Nonmajor Government Funds

	2011 Nonmajor Governmental Funds	2010 Nonmajor Governmental Funds	Increase (Decrease) 2010 to 2011	% Change
Expenditures				
General Government	\$ 14,856,571	\$ 15,256,532	(\$ 399,961)	-3%
Public Service and Records	8,528,904	9,356,363	(827,459)	-9%
Judicial	7,035,038	6,822,335	212,703	3%
Public Safety	6,712,582	4,652,160	2,060,422	44%
Highways and Streets	22,165,221	24,470,704	(2,305,483)	-9%
Health and Welfare	6,573,785	9,850,519	(3,276,734)	-33%
Environment and Conservation	255,562	601,714	(346,152)	-58%
Development, Housing and Economic Development	5,108,056	4,088,912	1,019,144	25%
Debt Service	15,235,358	7,260,457	7,974,901	110%
Capital Outlay	18,733,863	11,559,339	7,174,524	62%
Total Expenditures	\$ 105,204,940	\$ 93,919,035	\$ 11,285,905	12%

Major Special Revenue Fund - The Motor Fuel Local Option Fund is reported as a major fund for the first time in 2011. The fund is used to record monies received through state allotments which are then used for various road maintenance and road/bridge construction projects. The fund received \$8.5 million in allotments in 2011, compared to \$8.6 million in 2010. Total revenues for 2011 were \$9.4 million with total transportation-project related expenditures of \$6.2 million. Fund balance of the Motor Fuel Local Option Fund at November 30, 2011 was \$21.2 million, which will be used on future road/bridge construction and maintenance.

Business-type Activities - Combined operating revenues for the Enterprise Surcharge and the Enterprise General increased from \$36 thousand in 2010 to \$60 thousand in 2011, 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 down \$1.2 million because of \$1.0 million spent on the purchase of the ice arena for the Forest Preserve District in 2010.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (Unaudited)

Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2011 Proprietary Funds	2010 Proprietary Funds	Increase (Decrease) 2010 to 2011	% Change
Personnel Services	\$ 152,833	\$ 153,035	(\$ 202)	0%
Benefits	40,873	44,455	(3,582)	-8%
Contractual Services	92,914	1,352,900	(1,259,986)	-93%
Commodities	7,664	8,682	(1,018)	-12%
Total Expenses	\$ 294,284	\$ 1,559,072	(\$ 1,264,788)	-81%

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, 2011, the County's governmental funds reported combined ending fund balances of \$228.7 million, an increase of \$6.7 million in comparison with the prior year. A significant increase of \$3.2 million in fund balance was seen in the Motor Fuel Local Option Fund, as allotments collected exceeded expenditures. The increase in the General Fund will be discussed below.

Approximately 22% (\$50.1 million) of total fund balance is unassigned fund balance, which is available to meet the County's current and future needs for any purposes. The remainder of the fund balance is available only for specific purposes; either nonspendable (\$3.1 million), restricted (\$94.8 million), committed (\$50.0 million) or assigned (\$30.7 million).

The General Fund is the chief operating fund of the County. At November 30, 2011, unassigned fund balance of the General Fund was \$50.7 million, while total fund balance reached \$53.6 million. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 71.9% of total fund expenditures, while total fund balance represents 76.1% of that same amount. During 2011, revenues exceeded expenditures by \$5.4 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$6.1 million during the current fiscal year.

Total General Fund revenues were \$3.9 million more than the final budgeted amount due mainly to greater than expected other taxes and fines. Total expenditures came in \$2.0 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, 2011 (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 \$6.4 million at November 30, 2011, all of that amount relates to the Enterprise General Fund. The unrestricted net assets for this fund were higher than in 2010 as the fund recouped \$416 thousand of prior year taxes paid. The Enterprise Surcharge Fund experienced a decrease of \$447 thousand, most of which was the result of general operations and a budgeted transfer out of \$381 thousand. 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 2011 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 \$279 thousand total increase, which related to anticipated grants and reimbursements. Significant expenditure increases/decreases in budget include the following:

<u>General Fund Department</u>	<u>Budget Increase/ (Decrease)</u>	<u>Reason For Increase/Decrease</u>
Other - Contingency	(\$ 789,910)	Money was taken from the contingency line and added to individual department line items.
Judiciary and Courts	\$ 192,000	The budget for court costs for jurors and court appointed counsel were increased to meet the greater than anticipated expenditures.
Sheriff	\$ 358,062	The budget for salaries was increased based on an agreement between the County Board and the Policeman's Benevolent Labor Committee, also the price of gasoline increased.

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (Unaudited)

Revenue	Variance With Final Budget Positive (Negative)	Reason for Variance
Other Taxes	\$ 2,520,523	The County budgeted conservatively for certain state-shared revenues due to the unpredictable nature of the state's finances, as such, sales taxes were \$1.2 million more than anticipated, and income taxes were \$1.1 million more than expected.
Charges for Services	(\$ 1,668,612)	Charges were overestimated in some offices. Circuit division fees and chancery fees were \$734 and \$787 thousand under budget, respectively, due to the lower numbers of court cases and foreclosures filed.
Fines	\$ 1,754,013	Poor economic conditions over the last few years led to the the rise in back tax penalties.
Reimbursements	\$ 736,696	Probation salary reimbursements were \$719 thousand more than expected.
Expenditure	Variance With Final Budget Positive (Negative)	Reason for Variance
Sheriff Facility	(\$ 196,573)	Utilities and repairs costs exceeded expectations.
Communications/Technology	\$ 207,473	Budgeted software was not purchased.
Other - Contingency	\$ 307,895	Budgeted contingencies were not needed.
States Attorney	\$ 212,338	Healthcare insurance costs and extradition costs were \$130 and \$22 thousand less than budgeted, respectively.
Juvenile Custody	(\$ 221,606)	Board and care costs of juvenile captives were \$311 thousand more than budgeted.
County Development	\$ 275,891	Personnel and benefits costs were \$71 thousand less than budgeted and a building improvement project was not completed.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
November 30, 2011
(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, 2011, totals \$487.2 million, compared to \$463.6 million at November 30, 2010. 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 \$460.7 million in 2010 to \$484.3 million in 2011, a 5% or \$23.6 million increase. Total new additions (net of construction-in-progress) were \$35.9 million. The new assets can be attributed to road projects and the building improvements at the Circuit Clerk's building. Just over \$9.8 million was added by new highway construction-in-progress relating to four dozen projects. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$16.7 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$24.8 million for road/bridge projects. 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 44-46 of this report.

Long-Term Debt – A comparative summary of long-term debt appears at the top of the next page. At November 30, 2011, the County had total long-term debt outstanding of \$122.0 million for governmental activities. For governmental activities, 84.9% (\$103.5 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt for governmental activities decreased \$3.3 million (2.7%) during the current fiscal year.

The decrease in General Obligation Bonds and Debt Certificates was due to the timely payment of principal and interest exceeding new debt issued. The County issued \$7.7 million of Taxable General Obligation Recovery Zone Bonds. The majority of the proceeds of the bonds were lent to local governments within the County to provide resources to finance various capital improvements. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.6 million from the prior year due to higher dollar claims outstanding at the end of the current 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 2011 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 increase from 2010 relates to the timing of absences used during 2011.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2011 (Unaudited)

	2011	2010	Increase (Decrease)
<i>Governmental Activities</i>			
General Obligation Bonds and Debt Certificates	\$ 103,539,407	\$ 109,616,507	(\$ 6,077,100)
Accrued Claims and Judgments	2,618,433	2,010,658	607,775
Other Postemployment Benefits	10,359,413	8,921,493	1,437,920
Net Pension Obligation	1,243,372	778,690	464,682
Compensated Absences	4,221,397	4,008,681	212,716
 Total Governmental Activities	 \$ 121,982,022	 \$ 125,336,029	 (\$ 3,354,007)

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 9 on pages 53-63 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, 2011 was 9.8%, a 1.2% increase from the previous year's rate of 8.6%. However, given the current economic indicators for this region, sales tax revenue is anticipated to slightly decrease in 2012. 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-\$15 million annually, must be used to fund operating and capital costs of public safety and public transportation services.

Interest rates earned by the County's investments have fallen during the past year. Low interest rates had a very negative effect on County investment earnings over the past several years.

The County issued \$1,960,000 in General Obligation Limited Tax Bonds in December 2011. The bonds will be used to fund various capital improvements. Repayment of the bonds is expected to come from property tax revenue.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis
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All of these factors were considered in the preparation of the County's 2012 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2012. 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, 2011

BASIC FINANCIAL STATEMENTS

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KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2011

	Governmental Activities	Business-Type Activities	Total	Component Unit
				Kane County Forest Preserve
Assets				
Cash and Investments	\$ 223,896,737	\$ 16,952,468	\$ 240,849,205	\$ 61,932,990
Cash Held by Paying Agent	758,521	-	758,521	-
Interest Receivable	199,509	15,876	215,385	-
Property Tax Receivable	-	-	-	16,359,289
Accounts Receivable	-	-	-	601,714
Intergovernmental Receivable	18,047,596	-	18,047,596	2,455,987
Loans Receivable	5,643,899	-	5,643,899	-
Other Receivables	1,922,538	1,033	1,923,571	127,392
Prepaid Items	1,550,696	-	1,550,696	6,500
Deposits	32,144	-	32,144	-
Deferred Bond Issuance Costs	895,210	-	895,210	785,134
Capital Assets not being depreciated	109,430,933	2,883,454	112,314,387	360,683,432
Capital Assets being depreciated, net	374,827,267	-	374,827,267	43,646,342
Total Assets	\$ 737,205,050	\$ 19,852,831	\$ 757,057,881	\$ 486,598,780
Liabilities and Net Assets				
Liabilities				
Accounts Payable	\$ 10,488,403	\$ 21,015	\$ 10,509,418	\$ 952,351
Accrued Payroll	5,385,843	8,824	5,394,667	217,342
Interest Payable	1,874,992	-	1,874,992	389,867
Unearned Revenue	408,270	-	408,270	32,159,102
Long-Term Obligations, due within one year:				
Bonds/Debt Certificates Payable	14,875,000	-	14,875,000	16,320,000
Accrued Claims and Judgments	2,118,433	-	2,118,433	-
Compensated Absences	3,357,704	-	3,357,704	34,624
Long-Term Obligations, due in more than one year:				
Bonds/Debt Certificates Payable	88,664,407	-	88,664,407	243,831,882
Accrued Claims and Judgments	500,000	-	500,000	-
Other Postemployment Benefits	10,359,413	-	10,359,413	700,560
Net Pension Obligation	1,243,372	-	1,243,372	4,024
Compensated Absences	863,693	-	863,693	196,205
Total Liabilities	140,139,530	29,839	140,169,369	294,805,957
Net Assets				
Invested in Capital Assets, net of related debt	385,399,473	2,883,454	388,282,927	169,827,331
Restricted for:				
Tort Immunity	2,683,496	-	2,683,496	487,469
Employee Benefits	6,781,016	-	6,781,016	81,137
Public Service and Record Maintenance	2,740,973	-	2,740,973	-
Judicial Purposes	2,148,495	-	2,148,495	-
Public Safety	2,816,082	-	2,816,082	-
Highway Projects	59,100,567	-	59,100,567	-
Health and Welfare	2,657,739	-	2,657,739	-
County Development	227,201	-	227,201	-
Debt Service	6,582,409	-	6,582,409	1,427,506
Capital Projects	76,073	10,528,167	10,604,240	2,998,435
Other Purposes	841,730	-	841,730	1,182,928
Permanent Fund - Nonexpendable	1,150,000	-	1,150,000	-
Unrestricted Net Assets	123,860,266	6,411,371	130,271,637	15,788,017
Total Net Assets	597,065,520	19,822,992	616,888,512	191,792,823
Total Liabilities and Net Assets	\$ 737,205,050	\$ 19,852,831	\$ 757,057,881	\$ 486,598,780

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2011

<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	\$ 31,160,957	\$ 6,042,547	\$ 6,871,169	\$ -
Public Services	14,220,839	3,542,966	7,910,751	120,262
Judicial	21,902,489	11,799,939	1,394,116	-
Public Safety	44,000,288	6,283,050	4,807,798	-
Highways and Streets	34,748,528	236,252	17,751,893	28,118,395
Health and Welfare	6,608,026	1,202,796	2,452,611	-
Environment and Conservation	282,111	-	39,016	-
Development	7,097,351	1,038,698	5,293,265	-
Interest on Long-Term Debt	3,935,675	89,664	-	-
Total Governmental Activities	<u>163,956,264</u>	<u>30,235,912</u>	<u>46,520,619</u>	<u>28,238,657</u>
Business-Type Activities:				
Solid Waste	294,284	59,926	-	-
Total Business-Type Activities	<u>294,284</u>	<u>59,926</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 164,250,548</u>	<u>\$ 30,295,838</u>	<u>\$ 46,520,619</u>	<u>\$ 28,238,657</u>
Component Unit:				
Forest Preserve District	<u>\$ 20,858,078</u>	<u>\$ 2,576,077</u>	<u>\$ -</u>	<u>\$ 1,412,450</u>

General Revenues
Taxes:
 Property Taxes
 Income Tax
 Sales Tax
 RTA Sales Tax
 Other Taxes
Investment Earnings
Other General Revenues
Transfers
 Total General Revenues
 and Transfers

Change in Net Assets

Net Assets - Beginning
Prior Period Adjustment

Adjusted Net Assets - Beginning
Net Assets - Ending

See Accompanying Notes to Basic Financial Statements.

Net (Expense) Revenue and Changes in Net Assets

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit</u>
			<u>Kane County Forest Preserve</u>
(\$ 18,247,241)	\$ -	(\$ 18,247,241)	\$ -
(2,646,860)	-	(2,646,860)	-
(8,708,434)	-	(8,708,434)	-
(32,909,440)	-	(32,909,440)	-
11,358,012	-	11,358,012	-
(2,952,619)	-	(2,952,619)	-
(243,095)	-	(243,095)	-
(765,388)	-	(765,388)	-
(3,846,011)	-	(3,846,011)	-
(58,961,076)	-	(58,961,076)	-
-	(234,358)	(234,358)	-
-	(234,358)	(234,358)	-
(58,961,076)	(234,358)	(59,195,434)	-
-	-	-	(16,869,551)
54,175,120	-	54,175,120	30,864,637
4,318,032	-	4,318,032	-
13,368,744	-	13,368,744	-
14,551,134	-	14,551,134	-
2,929,104	-	2,929,104	296,277
1,648,142	141,189	1,789,331	155,702
844,344	415,600	1,259,944	127,379
301,608	(301,608)	-	-
92,136,228	255,181	92,391,409	31,443,995
33,175,152	20,823	33,195,975	14,574,444
563,971,427	19,802,169	583,773,596	177,309,329
(81,059)	-	(81,059)	(90,950)
563,890,368	19,802,169	583,692,537	177,218,379
\$ 597,065,520	\$ 19,822,992	\$ 616,888,512	\$ 191,792,823

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
November 30, 2011

	Major Funds			Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Nonmajor Governmental Funds	
Assets				
Cash and Investments	\$ 51,639,811	\$ 22,050,185	\$ 150,206,741	\$ 223,896,737
Cash Held by Paying Agent	-	-	758,521	758,521
Interest Receivable	41,025	20,259	138,225	199,509
Intergovernmental Receivable	6,933,119	2,359,522	8,754,955	18,047,596
Loans Receivable	-	-	5,643,899	5,643,899
Other Receivables	1,097,020	-	825,518	1,922,538
Due from Other Funds	495,798	-	2,034,787	2,530,585
Prepaid Items	1,355,396	-	195,300	1,550,696
Deposits	32,144	-	-	32,144
Total Assets	<u>\$ 61,594,313</u>	<u>\$ 24,429,966</u>	<u>\$ 168,557,946</u>	<u>\$ 254,582,225</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 1,883,705	\$ 2,407,958	\$ 6,196,740	\$ 10,488,403
Accrued Payroll	2,844,485	-	2,541,358	5,385,843
Due to Other Funds	-	-	2,530,585	2,530,585
Deferred Revenue	3,220,053	845,507	3,433,373	7,498,933
Total Liabilities	<u>7,948,243</u>	<u>3,253,465</u>	<u>14,702,056</u>	<u>25,903,764</u>
Fund Balances				
Nonspendable	1,714,286	-	1,345,300	3,059,586
Restricted	-	19,012,514	75,783,504	94,796,018
Committed	-	-	50,057,579	50,057,579
Assigned	1,240,739	2,163,987	27,254,559	30,659,285
Unassigned	50,691,045	-	(585,052)	50,105,993
Total Fund Balances	<u>53,646,070</u>	<u>21,176,501</u>	<u>153,855,890</u>	<u>228,678,461</u>
Total Liabilities and Fund Balances	<u>\$ 61,594,313</u>	<u>\$ 24,429,966</u>	<u>\$ 168,557,946</u>	<u>\$ 254,582,225</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet
to Statement of Net Assets
November 30, 2011

Total fund balances - governmental funds	\$ 228,678,461
<p>Amounts reported for governmental activities in the statement of net assets are different because:</p>	
Capital assets net of accumulated depreciation of \$150,458,409 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	484,258,200
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.	895,210
<p>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:</p>	
Deferred revenues collected after sixty days	7,090,663
General obligation bonds and Debt certificates	(103,539,407)
Interest payable on debt	(1,874,992)
Accrued claims and judgments	(2,618,433)
Other postemployment benefits	(10,359,413)
Net pension obligation	(1,243,372)
Compensated absences	(4,221,397)
Net assets of governmental activities	<u>\$ 597,065,520</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, 2011

	Major Funds			Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Nonmajor Governmental Funds	
Revenues				
Property Tax	\$ 31,774,298	\$ -	\$ 23,083,796	\$ 54,858,094
Other Taxes	20,085,523	8,462,781	21,293,715	49,842,019
Licenses and Permits	540,803	-	1,253,358	1,794,161
Grants	505,781	-	17,988,015	18,493,796
Charges for Services	12,762,834	-	8,689,795	21,452,629
Fines	5,361,014	-	1,300,344	6,661,358
Reimbursements	4,241,990	777,275	13,970,136	18,989,401
Interest	338,723	172,776	1,136,643	1,648,142
Miscellaneous	263,643	-	6,641,146	6,904,789
Total Revenues	75,874,609	9,412,832	95,356,948	180,644,389
Expenditures				
Current:				
General Government	11,663,704	-	14,856,571	26,520,275
Public Service and Records	5,539,756	-	8,528,904	14,068,660
Judicial	14,206,169	-	7,035,038	21,241,207
Public Safety	34,371,847	-	6,712,582	41,084,429
Highways and Streets	-	4,433,374	22,165,221	26,598,595
Health and Welfare	-	-	6,573,785	6,573,785
Environment and Conservation	-	-	255,562	255,562
Development, Housing and Economic Development	1,600,594	-	5,108,056	6,708,650
Debt Service:				
Principal	1,040,000	-	12,710,000	13,750,000
Interest and Fees	1,309,175	-	2,525,358	3,834,533
Capital Outlay	772,689	1,780,719	18,733,863	21,287,271
Total Expenditures	70,503,934	6,214,093	105,204,940	181,922,967
Excess (Deficiency) of Revenues Over Expenditures	5,370,675	3,198,739	(9,847,992)	(1,278,578)
Other Financing Sources (Uses)				
Issuance of Bonds	-	-	7,670,000	7,670,000
Transfers In	2,386,287	-	21,413,431	23,799,718
Transfers Out	(1,656,625)	-	(21,841,485)	(23,498,110)
Total Other Financing Sources (Uses)	729,662	-	7,241,946	7,971,608
Net Change in Fund Balances	6,100,337	3,198,739	(2,606,046)	6,693,030
Fund Balances, Beginning of Year	47,545,733	17,977,762	156,461,936	221,985,431
Fund Balances, End of Year	\$ 53,646,070	\$ 21,176,501	\$ 153,855,890	\$ 228,678,461

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, 2011

Net change in total fund balances		\$ 6,693,030
<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 2010 to 2011 consists of:</p>		
Sales, Income and Use Taxes received from the State of Illinois	(47,920)	
Salary reimbursements received from the State of Illinois	(260,372)	
MFT Local Option received from the State of Illinois	5,067	
Amounts due from other governmental agencies for road construction and miscellaneous projects	(214,892)	
Total change in deferred revenues	(518,117)	
<p>The depreciated value of assets disposed of had a net value greater than the salvage value. The difference has been recorded in the Statement of Activities.</p>		
	(473,945)	
<p>Contributions/donations of capital assets are not a current financial resource in governmental funds.</p>		
		16,703,536
<p>In governmental funds, the proceeds from long-term debt is considered an other financing source, but in the Statement of Net Assets, debt is reported as a liability. In the current period, proceeds were received from the issuance of bonds.</p>		
	(7,670,000)	
<p>The debt issuance costs incurred during the year were recognized as expenditures in governmental funds, however, for governmental activities, those costs are capitalized and amortized over the life of the debt issue.</p>		
		273,316
<p>Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported in the governmental funds:</p>		
Increase in compensated absences	(212,716)	
Increase in other postemployment benefits	(1,437,920)	
Increase in accrued claims and judgments	(607,775)	
Increase in net pension obligation	(464,682)	
Increase in accrued interest payable on debt	(98,242)	
Total expenses of noncurrent resources	(2,821,335)	
<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		19,227,066
Depreciation expense		(11,863,907)
<p>Repayment of principal on long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets.</p>		
		13,750,000
<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	(121,592)	
Amortization of deferred amount on refunding	(259,214)	
Amortization of premium on debt	256,314	
Total amortization of deferred costs	(124,492)	
Change in net assets of governmental activities		<u>\$ 33,175,152</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets Proprietary Funds November 30, 2011

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Assets			
Current Assets:			
Cash and Investments	\$ 10,547,084	\$ 6,405,384	\$ 16,952,468
Interest Receivable	9,889	5,987	15,876
Other Receivables	1,033	-	1,033
	<u>10,558,006</u>	<u>6,411,371</u>	<u>16,969,377</u>
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)
	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>
Total Noncurrent Assets			
	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>
Total Assets	<u>\$ 10,558,006</u>	<u>\$ 9,294,825</u>	<u>\$ 19,852,831</u>
Liabilities and Net Assets			
Liabilities			
Current Liabilities:			
Accounts Payable	\$ 21,015	\$ -	\$ 21,015
Accrued Payroll	8,824	-	8,824
	<u>29,839</u>	<u>-</u>	<u>29,839</u>
Total Liabilities			
	<u>29,839</u>	<u>-</u>	<u>29,839</u>
Net Assets			
Invested in Capital Assets	-	2,883,454	2,883,454
Restricted - Expendable for Capital Projects	10,528,167	-	10,528,167
Unrestricted Net Assets	-	6,411,371	6,411,371
	<u>10,528,167</u>	<u>9,294,825</u>	<u>19,822,992</u>
Total Net Assets			
	<u>10,528,167</u>	<u>9,294,825</u>	<u>19,822,992</u>
Total Liabilities and Net Assets	<u>\$ 10,558,006</u>	<u>\$ 9,294,825</u>	<u>\$ 19,852,831</u>

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, 2011

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Operating Revenues			
Waste Disposal Fee	\$ 1,740	\$ -	\$ 1,740
Miscellaneous	58,186	-	58,186
Total Operating Revenues	<u>59,926</u>	<u>-</u>	<u>59,926</u>
Operating Expenses			
Personnel	152,833	-	152,833
Benefits	40,873	-	40,873
Contractual	92,914	-	92,914
Commodities	7,664	-	7,664
Total Operating Expenses	<u>294,284</u>	<u>-</u>	<u>294,284</u>
Operating Income (Loss)	<u>(234,358)</u>	<u>-</u>	<u>(234,358)</u>
Nonoperating Revenues			
Investment Earnings	88,966	52,223	141,189
Refund of Prior Year Taxes Paid	-	415,600	415,600
Total Nonoperating Revenues	<u>88,966</u>	<u>467,823</u>	<u>556,789</u>
Income (Loss) Before Transfers	<u>(145,392)</u>	<u>467,823</u>	<u>322,431</u>
Transfers			
Transfers In	79,000	-	79,000
Transfers Out	(380,608)	-	(380,608)
Total Transfers	<u>(301,608)</u>	<u>-</u>	<u>(301,608)</u>
Change in Net Assets	<u>(447,000)</u>	<u>467,823</u>	<u>20,823</u>
Net Assets at Beginning of Year	<u>10,975,167</u>	<u>8,827,002</u>	<u>19,802,169</u>
Net Assets at End of Year	<u>\$ 10,528,167</u>	<u>\$ 9,294,825</u>	<u>\$ 19,822,992</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2011

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 58,893	\$ -	\$ 58,893
Cash Refund of Prior Year Taxes Paid	-	415,600	415,600
Cash Payments for Goods and Services	(139,104)	-	(139,104)
Cash Payments to Employees	(152,791)	-	(152,791)
Net Cash Provided by (Used in) Operating Activities	(233,002)	415,600	182,598
Cash Flows from Noncapital Financing Activities			
Transfers In	79,000	-	79,000
Transfers Out	(380,608)	-	(380,608)
Net Cash (Used in) Noncapital Financing Activities	(301,608)	-	(301,608)
Cash Flows from Investing Activities			
Income Received on Investments	89,636	51,939	141,575
Net Cash Provided by Investing Activities	89,636	51,939	141,575
Net Increase (Decrease) in Cash	(444,974)	467,539	22,565
Cash and Cash Equivalents, Beginning of Year	10,992,058	5,937,845	16,929,903
Cash and Cash Equivalents, End of Year	\$ 10,547,084	\$ 6,405,384	\$ 16,952,468

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)	(\$ 234,358)	\$ -	(\$ 234,358)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
Cash Refund of Prior Year Taxes Paid	-	415,600	415,600
(Increase) in Accounts Receivable	(1,033)	-	(1,033)
Increase in Accounts Payable	2,347	-	2,347
Increase in Accrued Payroll	42	-	42
Total Adjustments	<u>1,356</u>	<u>415,600</u>	<u>416,956</u>
Net Cash Provided by (Used in) Operating Activities	<u>(\$ 233,002)</u>	<u>\$ 415,600</u>	<u>\$ 182,598</u>

Schedule of Noncash Transactions

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund increased by \$13,601 and \$7,852, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities Agency Funds November 30, 2011

	<u>Agency Funds</u>
Assets	
Cash and Investments	\$ 31,494,164
Interest Receivable	8,480
Accounts Receivable	<u>458,574</u>
 Total Assets	 <u>\$ 31,961,218</u>
 Liabilities	
Accounts Payable	<u>\$ 31,961,218</u>
 Total Liabilities	 <u>\$ 31,961,218</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

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, 2011, are discretely presented in the County's basic financial statements.

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.

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

1. Summary of Significant Accounting Policies

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, 2011

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, 2011

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.

The County implemented GASB Statement No. 62 "*Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*" during the fiscal year ended November 30, 2011, thereby eliminating the need to disclose accounting pronouncement election provisions under GASB Statement No. 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities that Use Proprietary Fund Accounting*.

County Funds

The County reports the following major governmental funds:

General Fund: The General Fund is the general operating fund of the County. It is used to account for and report all financial resources not accounted for and reported in another fund. The General Fund is comprised of the following accounts, General Corporate Account, State's Attorney's Office Domestic Violence Account, Environmental Prosecution Account, Economic Development Account, Cost Share Drainage Account, and Public Building Commission Account. The General Corporate Account is the main operating account of the County.

Motor Fuel Local Option Fund: This special revenue fund is used to account for monies received through state allotments, construction-relate reimbursements, and interest income, which are subsequently used for various road maintenance and road/bridge construction projects.

Proprietary Funds

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

1. Summary of Significant Accounting Policies

The County reports the following major proprietary funds, both of which derived revenues from the operations of the landfill (the landfill ceased accepting solid waste in December 2006):

Enterprise Surcharge Fund: This fund accounts for solid waste disposal fees which are restricted pursuant to State Statute. The fees collected are to be utilized for solid waste management purposes.

Enterprise General Fund: This fund accounts for revenues derived from Settler's Hill Landfill, owned by Kane County. Expenses are used for solid waste and recycling activities, or any purpose deemed appropriate by the County Board.

Fiduciary Funds

The County's fiduciary funds are Agency Funds. These Agency Funds are used to account for assets - cash and investments - held by the County in a trustee capacity or as an agent for other governmental units, private organizations and/or individuals. A majority of agency funds are maintained for fiduciary functions of the Circuit Clerk, Judicial, Sheriff, and Treasurer/Collector's Offices.

Governmental Funds: in addition to the general fund type mentioned above, the County uses the following governmental fund types:

Special Revenue Funds: Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds: The debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal, interest, and related costs of general long-term debt.

Capital Projects Funds: The capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Permanent Fund: The County's permanent fund, the Working Cash Fund, is used to account for and report resources that are restricted to the extent that only earnings, and not principal, may be used for purposes that support the County's programs.

Budgetary Data

In order to stabilize cash flows, the goal of the County is to maintain at least a 20% cash reserve of the appropriated budget for all funds. 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, 2011

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: Public Building Commission Account of the General Fund, Equitable Sharing Program Fund, Kane County Department of Employment and Education Fund, Kane Law Enforcement Fund, and Marriage Fees Fund. Additionally, the County budgets the activity of the Enterprise Surcharge Fund.

- 5) Formal budgets are employed as a management control device during the year for the General, Special Revenue, Debt Service, Capital Projects and Permanent Funds [except for the individual funds listed in part (4)] and the Surcharge (enterprise) Fund through an internal reporting basis. Unexpended appropriations lapse at the end of each fiscal year. Encumbrance accounting is not in use.
- 6) Budgets for the General, Special Revenue, Debt Service, Capital Projects, and Permanent Funds are adopted on a basis consistent with GAAP. Although certain projects in the County Highway and County Bridge Special Revenue Funds and the Capital Projects Funds are budgeted on a project length basis, for internal reporting purposes, the amounts reported as actual under GAAP and the budgetary basis reflect actual expenditures incurred during the year.
- 7) The fiscal year 2011 budget was passed by resolution on October 12, 2010. 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, 2011

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, 2011 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, 2011

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.

Prepaid Items

Prepaid items are recorded using the consumption method. A portion of year-end fund balance in governmental funds reporting prepaid items is reported as nonspendable fund balance.

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, 2011

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 Balances

The County has implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB 66, *Technical Corrections - an Amendment of GASB Statements No. 10 and No. 62* for the fiscal year ended November 30, 2011 for its governmental funds. Under GASB 54, fund balances are required to be reported using five separate classifications as listed below.

Nonspendable fund balance - Includes amounts that cannot be spent because they are either not in spendable form, or, for legal or contractual reasons, must be kept intact. This classification may include inventories, prepaid amounts, and long-term receivables.

Restricted fund balance - Constraints placed on the use of these resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors or other governments; or are imposed by law (through constitutional provisions or enabling legislation).

Committed fund balance - Amounts that can only be used for specific purposes because of a formal action (resolution or ordinance) by the County's highest level of decision-making authority, the County Board.

Assigned fund balance - Amounts that are constrained by the County's intent to be used for specific purposes, but that do not meet the criteria to be classified as restricted or committed. Intent can be stipulated by the County Board, or another body (such as a Finance Committee), or by an official to whom that authority has been given. With the exception of the General Fund, assigned fund balance is the residual fund balance classification for all governmental funds with positive balances.

Unassigned fund balance - This is the residual classification of the General Fund. Only the General Fund reports a positive unassigned fund balance. Other governmental funds might report a negative balance in this classification, as the result of overspending for specific purposes for which amounts had been restricted, committed or assigned.

Details of fund balances are presented in Note 16.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

1. Summary of Significant Accounting Policies

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt, consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvements of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the County or through external restrictions imposed by creditors, grantors, laws, or regulations of other governments. Typically, these amounts include property taxes levied for specific purposes, fees collected for specific purposes, and proceeds from debt issuances.

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. Restricted net assets for governmental activities include: amounts restricted for tort immunity, employee benefits, public service and record maintenance, judicial purposes, public safety, highway projects, health and welfare, county development, debt service, capital projects, other purpose, and permanent fund. Net assets that are restricted by enabling legislation totaled \$7,610,803 at year end.

Use of Resources Policy

The County considers restricted amounts to have been spent first when an expenditure is incurred for purposes for which both restricted and unrestricted balances are available. Committed, assigned, and unassigned amounts are considered to have been spent in that order from governmental funds, when an expenditure is incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used. Expenditures incurred for a specifically identified purpose will reduce the specific identified classification of fund balance.

Use of Estimates

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

2. Cash and Investments

Both the County and the District (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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

2. Cash and Investments

- 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.

County Cash and Investments

County Deposits

The carrying amount of the County's deposits was \$237,818,686 at November 30, 2011, and the bank balances were \$243,467,974.

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, \$1,866,422 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 - 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

2. Cash and Investments

Concentration of Credit Risk - Concentration of credit risk is the risk that the County has a high percentage of its investments invested in one type of investment. 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 - Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. 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 - Credit risk is the risk that the issuer of a debt security will not pay its par value upon maturity. 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, 2011, 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	\$ 10,035,276	\$ -	\$ 10,035,276	28.47%	AAA
Federal Home Loan Mortgage Corporation	11,102,509	-	11,102,509	31.49%	AAA
Federal National Mortgage Association	14,066,676	-	14,066,676	39.90%	AAA
Illinois Funds	47,658	47,658	-	0.14%	AAAm
Total Investments	\$ 35,252,119	\$ 47,658	\$ 35,204,461		

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

2. Cash and Investments

Other County Cash

The County also had \$31,085 of cash on hand at November 30, 2011.

Reconciliation of Notes to Basic Financial Statements:

Cash - Book Value of County Deposits - Per Note Above	\$ 237,818,686
Investments - County - Per Note Above	35,252,119
Cash on Hand - County - Per Note Above	<u>31,085</u>
Total	<u>\$ 273,101,890</u>
Cash and Investments Per Statement of Net Assets	\$ 240,849,205
Cash Held by Paying Agent Per Statement of Net Assets	758,521
Cash and Investments Per Statement of Fiduciary Assets and Liabilities	<u>31,494,164</u>
Total	<u>\$ 273,101,890</u>

Component Unit Cash and Investments

District Deposits

Custodial Credit Risk - At June 30, 2011, the District had total bank balances on deposit of \$6,065,476 that were fully insured and collateralized. District policy requires that all bank deposits in excess of FDIC insurance be collateralized at 105% with collateral held by the District with an independent third party or the Federal Reserve Bank.

District Investments

At year end, the District maintained deposits 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 short and long-term cash flow needs while providing a reasonable rate of return based on the current market. 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 - The District's investment policy requires diversification of investments to avoid unreasonable 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

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 2010 tax levy was intended to finance the fiscal year 2011 budget. Therefore, the 2010 property tax levy was recorded as revenue in fiscal year 2011 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, 2010
Levy Date (Prior to)	December 31, 2010
First Installment (One-Half of the Total Bill) Due	June 1, 2011
Second Installment (Balance of the Total Bill) Due	September 1, 2011
Tax Sale of Delinquent Accounts Were Held	October 24 and 25, 2011

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 2010 tax levy was based on the appropriations ordinance for the year ended June 30, 2011, and thus has been recorded as revenue. Collections on the 2010 levy received prior to June 30, 2011 have been deferred until the subsequent year. The District has recorded deferred property taxes as unearned revenue in the amount of \$32,159,102 and property taxes receivable of \$16,359,289.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

4. Capital Assets

County Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2010 through November 30, 2011 follows:

	Balance at Dec. 1, 2010	Additions	Deletions	Balance at Nov. 30, 2011
<i>County Governmental Activities:</i>				
Capital assets not being depreciated:				
Land	\$ 79,431,803	\$ 6,183,023	\$ -	\$ 85,614,826
Construction In Progress	91,828,706	9,829,265	77,841,864	23,816,107
Total Capital Assets not being Depreciated, Net	171,260,509	16,012,288	77,841,864	109,430,933
Capital Assets Being Depreciated:				
Infrastructure	259,595,860	90,592,672	661,778	349,526,754
Building and Improvements	141,318,815	5,111,929	256,787	146,173,957
Fixtures and Equipment	28,915,025	2,055,577	1,385,637	29,584,965
Subtotal	429,829,700	97,760,178	2,304,202	525,285,676
Accumulated Depreciation				
Infrastructure	85,627,046	6,772,048	216,142	92,182,952
Building and Improvements	33,257,181	2,896,125	256,787	35,896,519
Fixtures and Equipment	21,540,532	2,195,734	1,357,328	22,378,938
Subtotal	140,424,759	11,863,907	1,830,257	150,458,409
Total Capital Assets Being Depreciated, Net	289,404,941	85,896,271	473,945	374,827,267
County Governmental Activities Capital Assets, Net	\$ 460,665,450	\$ 101,908,559	\$ 78,315,809	\$ 484,258,200
 <i>County Business-Type Activities:</i>				
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, 2011

4. Capital Assets

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

General Government	\$ 1,051,885
Public Service and Records	130,223
Judicial	663,892
Public Safety	2,434,074
Highways and Streets	7,437,787
Health and Welfare	144,514
Development, Housing, and Economic Development	<u>1,532</u>
 Total Depreciation Expense	 <u>\$ 11,863,907</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, 2010 through June 30, 2011 is as follows:

<i>District Governmental Activities:</i>	<u>Balance at July 1, 2010</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2011</u>
Capital assets not being depreciated:				
Land	\$ 350,553,948	\$ 7,011,217	\$ -	\$ 357,565,165
Total Capital assets not being depreciated:	<u>350,553,948</u>	<u>7,011,217</u>	<u>-</u>	<u>357,565,165</u>
Capital Assets Being Depreciated:				
Infrastructure	25,074,336	2,399,639	-	27,473,975
Building and Improvements	11,501,260	-	-	11,501,260
Machinery and Equipment	3,222,906	151,511	98,040	3,276,377
Subtotal	<u>39,798,502</u>	<u>2,551,150</u>	<u>98,040</u>	<u>42,251,612</u>
Less Accumulated Depreciation				
Infrastructure	8,514,903	812,055	-	9,326,958
Building and Improvements	1,847,668	377,655	-	2,225,323
Machinery and Equipment	1,606,993	305,180	90,099	1,822,074
Subtotal	<u>11,969,564</u>	<u>1,494,890</u>	<u>90,099</u>	<u>13,374,355</u>
Total Capital Assets Being Depreciated, Net	<u>27,828,938</u>	<u>1,056,260</u>	<u>7,941</u>	<u>28,877,257</u>
District Governmental Activities Capital Assets, Net	<u>\$ 378,382,886</u>	<u>\$ 8,067,477</u>	<u>\$ 7,941</u>	<u>\$ 386,442,422</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

4. Capital Assets

	Balance at July 1, 2010	Additions	Deletions	Balance at June 30, 2011
<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	19,011,662	-	113,227	18,898,435
Land Improvements	2,141,027	-	-	2,141,027
Machinery and Equipment	213,198	-	-	213,198
Subtotal	21,365,887	-	113,227	21,252,660
Less Accumulated Depreciation				
Building and Improvements	4,141,006	671,607	-	4,812,613
Land Improvements	1,370,862	88,886	-	1,459,748
Machinery and Equipment	208,766	2,448	-	211,214
Subtotal	5,720,634	762,941	-	6,483,575
Total Capital Assets Being Depreciated, Net	15,645,253	(762,941)	113,227	14,769,085
District Business-Type Activities Capital Assets, Net	\$ 18,763,520	(\$ 762,941)	\$ 113,227	\$ 17,887,352
<i>Total District Capital Assets</i>				
Total District Capital assets not being depreciated:	\$ 353,672,215	\$ 7,011,217	\$ -	\$ 360,683,432
Total District Capital Assets Being Depreciated, Net	43,474,191	293,319	121,168	43,646,342
Total District Capital assets	\$ 397,146,406	\$ 7,304,536	\$ 121,168	\$ 404,329,774

Depreciation expense of \$2,257,831 for the District was recorded in the Statement of Activities.

5. Loans Receivable

In December, 2010, the County issued \$7,670,000 of recovery zone economic development bonds to provide resources to finance various capital improvements in the County as described in Note 9, Long-Term Debt. As of November 30, 2011, the County had loaned a total of \$5,803,214 of the bond principal to seventeen separate entities in amounts ranging from \$19,733 to \$1,400,000. Loan repayment agreements, which will include a portion of the bond issuance costs, extend for either 10 or 20 years. Remaining loans receivable at year end reported in the Recovery Zone Bond Debt Service Fund amounted to \$5,643,899.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

5. Loans Receivable

Scheduled repayment amounts as of November 30, 2011 for each of the next five years and in five-year increments thereafter are as follows:

Year Ending June 30,	Amount Due
2012	\$ 294,849
2013	509,788
2014	525,787
2015	534,728
2016	548,421
2017-2021	3,027,134
2022-2026	91,282
2027-2031	111,910
Total	<u>\$ 5,643,899</u>

6. Receivables and Payables

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

	Amount
Intergovernmental Receivable	
State and Local Sales and Use Taxes	\$ 3,584,196
RTA Sales Tax	3,656,178
Income Tax	1,723,926
Estate Tax	64,491
Personal Property Replacement Tax	49,209
Probation Salaries	1,494,902
Motor Fuel Tax	1,009,161
Motor Fuel Tax Local Option	2,145,196
Grants and Reimbursements	<u>4,320,337</u>
Total Intergovernmental Receivable	<u>\$ 18,047,596</u>
Other Receivables	
IMRF Payments	\$ 185,237
Due From Outside Agencies	<u>1,737,301</u>
Total Other Receivables	<u>\$ 1,922,538</u>
Accounts Payable	
Accounts Payable	\$ 10,254,265
Contract Retainage Payable	<u>234,138</u>
Total Accounts Payable	<u>\$ 10,488,403</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

7. Pension Plans

Illinois Municipal Retirement Fund

Plan Description

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

Funding Policy

As set by statute, the County's and District's Regular plan members are required to contribute 4.50 percent of their annual covered salary. Employees participating in SLEP are required to contribute 7.50 percent of their annual covered salary. The statutes require employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees.

The employer contribution rate for calendar year 2010 used by the County was 8.91 percent of annual covered payroll for the Regular plan and 19.18 percent of annual covered payroll for SLEP. The employer contribution rate for calendar year 2010 used by the District was 9.98 percent of annual covered payroll for the Regular plan. The employer annual required contribution rates for calendar year 2010 as set by IMRF were 10.40 percent for County Regular plan, 20.30 for County SLEP and 10.67 percent for District Regular plan. The employer also contributes 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 ended November 30, 2011, the County's annual pension cost was \$4,663,944 for the Regular plan and \$3,038,296 for the SLEP plan, actual contributions made were \$4,216,214 for the Regular plan and \$3,021,344 for the SLEP plan. The County funded the Regular plan at 90 percent and SLEP plan at 99 percent, resulting in a total net pension obligation of \$1,243,372. For fiscal year ended June 30, 2011, the District's annual pension cost was \$330,069 for the Regular plan, actual contributions made were \$326,045. The District funded the Regular plan at 99 percent, resulting in a net pension obligation of \$4,024.

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

7. Pension Plans

	County IMRF	County SLEP	County Total	District IMRF
Annual Required Contribution	\$ 4,650,570	\$ 3,035,015	\$ 7,685,585	\$ 330,069
Interest on Net Pension Obligation	46,896	11,505	58,401	-
Adjustment to Annual Required Contribution	(33,522)	(8,224)	(41,746)	-
Annual Pension Cost	4,663,944	3,038,296	7,702,240	330,069
Contributions Made	(4,216,214)	(3,021,344)	(7,237,558)	(326,045)
Increase in Net Pension Obligation	447,730	16,952	464,682	4,024
Net Pension Obligation - Beginning of Year	625,287	153,403	778,690	-
Net Pension Obligation - End of Year	<u>\$ 1,073,017</u>	<u>\$ 170,355</u>	<u>\$ 1,243,372</u>	<u>\$ 4,024</u>

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
11/30/11	\$ 4,663,944	90%	\$ 1,073,017	\$ 3,038,296	99%	\$ 170,355
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%	-

Year Ended	District - IMRF		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/11	\$ 330,069	99%	\$ 4,024
6/30/10	299,457	100%	-
6/30/09	279,605	100%	-

The required contribution for calendar year 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, 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 20 percent corridor between the actuarial and market value of assets. Each plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress

As of December 31, 2010, the most recent actuarial valuation date: The County's Regular plan was 82.22 percent funded. The actuarial accrued liability for benefits was \$111,387,804 and the actuarial value of assets was \$91,588,377, resulting in an underfunded actuarial accrued liability (UAAL) of \$19,799,427. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$45,422,730 and the ratio of the UAAL to the covered payroll was 43.59 percent.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

7. Pension Plans

The County's SLEP plan was 60.51 percent funded. The actuarial accrued liability for benefits was \$56,552,286 and the actuarial value of assets was \$34,217,832, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,334,454. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$14,917,061 and the ratio of the UAAL to the covered payroll was 149.72 percent.

As of December 31, 2010, the District's Regular plan was 81.55 percent funded. The actuarial accrued liability for benefits was \$7,110,712 and the actuarial value of assets was \$5,798,524, resulting in a UAAL of \$1,312,188. The covered payroll was \$3,612,193 and the ratio of the UAAL to the covered payroll was 41.50 percent.

The schedules of funding progress for the County's Regular and County's SLEP plans are presented as RSI following the notes to basic 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.

8. Postemployment Benefits Other Than Pensions

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, 55 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, 2011

8. 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 2011 premium rate for healthcare/dental insurance. For fiscal year 2011, the County contributed \$422,359 to the RHP and retiree contributions were \$447,723. For fiscal year 2011, the District contributed \$11,599 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	\$ 2,018,883	\$ 321,764
Interest on Net OPEB Obligation	356,860	15,899
Adjustment to Annual Required Contribution	(515,464)	(22,991)
Annual OPEB Cost	1,860,279	314,672
Contributions Made	(422,359)	(11,599)
Increase in Net OPEB Obligation	1,437,920	303,073
Net OPEB Obligation - Beginning of Year	8,921,493	397,487
Net OPEB Obligation - End of Year	\$ 10,359,413	\$ 700,560

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 2011, 2010, and 2009 were as follows:

	Year	Annual	Percentage	Net
	Ended	OPEB	of AOC	OPEB
	Year	Cost (AOC)	Contributed	Obligation
RHP Plan	11/30/2011	\$ 1,860,279	22.7%	\$ 10,359,413
	11/30/2010	1,895,043	17.6%	8,921,493
	11/30/2009	3,925,600	6.5%	7,360,100
FPDRHP Plan	6/30/2011	\$ 314,672	3.7%	\$ 700,560
	6/30/2010	218,584	4.9%	397,487
	6/30/2009	203,000	4.9%	193,000

The net OPEB obligations of \$10,359,413 and \$700,560, 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, 2011

8. 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)	\$ 14,752,225	\$ 1,893,927
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	14,752,225	1,893,927
Funded ratio (actuarial value of plan assets/AAL)	-	-
Covered payroll (active plan members)	60,629,000	3,321,361
UAAL as a percentage of covered payroll	24.3%	57.0%

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%	Inflation Rate 2.5%
	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:	30 years	
Actuarial assumptions:	Investment Rate 4.0%	Inflation Rate – not available
	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, 2011

9. 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, 2010	Additions	Retirements	Balance November 30, 2011	Principal Due Within One Year
General Obligation Bonds and Debt Certificates Payable					
Series 2001 - MFT Alt. Revenue Bonds	\$ 1,970,000	\$ -	\$ 1,970,000	\$ -	\$ -
Series 2002 - G.O. Refunding Bonds	4,375,000	-	660,000	3,715,000	685,000
Series 2004 - G.O. Refunding Bonds	26,725,000	-	30,000	26,695,000	2,110,000
Series 2005 - Debt Certificates	7,895,000	-	525,000	7,370,000	525,000
Series 2006 - Debt Certificates	23,385,000	-	515,000	22,870,000	630,000
Series 2007 - G.O. Bonds	4,760,000	-	2,335,000	2,425,000	2,425,000
Series 2009A - G.O. Alt. Rev. Bonds	23,600,000	-	7,715,000	15,885,000	7,890,000
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000	-	-	16,400,000	-
Series 2010 - G.O. Alt. Rev. Bonds	-	7,670,000	-	7,670,000	610,000
Subtotal G. O. Bonds/Debt	109,110,000	7,670,000	13,750,000	103,030,000	14,875,000
Certificates Payable	2,621,177	-	256,314	2,364,863	-
Unamortized Premium on Debt	(2,114,670)	-	(259,214)	(1,855,456)	-
Deferred Amount on Refunding					
Total G. O. Bonds and Debt	109,616,507	7,670,000	13,747,100	103,539,407	14,875,000
Certificates Payable					
Accrued Claims and Judgments	2,010,658	2,252,385	1,644,610	2,618,433	2,118,433
Other Postemployment Benefits	8,921,493	1,437,920	-	10,359,413	-
Net Pension Obligation	778,690	464,682	-	1,243,372	-
Compensated Absences	4,008,681	3,219,227	3,006,511	4,221,397	3,357,704
Totals	<u>\$ 125,336,029</u>	<u>\$ 15,044,214</u>	<u>\$ 18,398,221</u>	<u>\$ 121,982,022</u>	<u>\$ 20,351,137</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 County made its final payment on these bonds on January 1, 2011.

County's General Obligation Series 2002

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

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2011 are as follows:

General Obligation Refunding Bonds Series 2002

Year Ending November 30,	Principal	Interest	Total
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	805,000	16,704	821,704
Total	\$ 3,715,000	\$ 386,897	\$ 4,101,897

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. On January 1, 2011, the remaining \$26,690,000 of the refunded MFT Series 2001 bonds were called.

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, 2011 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, 2011

9. Long-Term Debt

General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	2,575,000	856,406	3,431,406
2017-2021	<u>15,025,000</u>	<u>2,052,619</u>	<u>17,077,619</u>
Total	<u>\$ 26,695,000</u>	<u>\$ 7,563,795</u>	<u>\$ 34,258,795</u>

County's Debt Certificates - Series 2005

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

The interest on the Debt Certificates, Series 2005 is due semiannually on June 15 and December 15 of each year, commencing December 15, 2006 at rates ranging from 3.625% to 4.100%. The principal payments are due annually on December 15 of each year, commencing December 15, 2006, and ending on December 15, 2024 in amounts ranging from \$525,000 to \$530,000. Principal and interest payments are expected to be made by the General Fund.

The annual principal and interest requirements on the County's debt certificates payable to maturity as of November 30, 2011 for each of the next five years and in five-year increments thereafter are as follows:

Debt Certificates - Series 2005

Year Ending November 30,	Principal	Interest	Total
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	525,000	195,318	720,318
2017-2021	2,625,000	679,964	3,304,964
2022-2025	<u>2,120,000</u>	<u>171,455</u>	<u>2,291,455</u>
Total	<u>\$ 7,370,000</u>	<u>\$ 2,019,107</u>	<u>\$ 9,389,107</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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

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, 2011 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
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	1,145,000	845,536	1,990,536
2017-2021	8,230,000	3,296,276	11,526,276
2022-2025	10,245,000	974,589	11,219,589
Total	\$ 22,870,000	\$ 8,897,732	\$ 31,767,732

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, 2011 are as follows:

General Obligation Bonds - Series 2007

Year Ending November 30,	Principal	Interest	Total
2012	\$ 2,425,000	\$ 45,469	\$ 2,470,469
Total	\$ 2,425,000	\$ 45,469	\$ 2,470,469

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

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, 2011 are as follows:

General Obligation Bonds Alternate Revenue - Series 2009

Year Ending November 30,	Series 2009A		Series 2009B		Total
	Principal	Interest	Principal	Interest	
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	\$ 15,885,000	\$ 299,025	\$ 16,400,000	\$ 1,417,500	\$ 34,001,525

County's General Obligation Bonds - Series 2010

In December 2010, 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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

The Bonds were issued as Build America Bonds (Direct Payment) as authorized under the American Recovery and Reinvestment Act of 2009. These Build America Bonds in turn were designated as Recovery Zone Economic Development Bonds. This Recovery Zone Economic Development Bonds 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 45 percent of the total interest payable to investors in the taxable bonds.

The interest on the 2010 Bonds is due semiannually on June 15 and December 15 of each year, commencing December 15, 2011 at rates ranging from 1.15% to 6.55%. The principal payments are due annually on December 15 of each year, commencing December 15, 2011, and ending on December 15, 2030, in amounts ranging from \$70,000 to \$780,000.

Principal and interest payments on both the Series 2010 Bonds are expected to be made by the Recovery Zone Bond Debt Service Fund. The annual principal and interest requirements on the County's general obligation bonds payable to maturity as of November 30, 2011 for each of the next five years and in five-year increments thereafter are as follows:

General Obligation Bonds Alternate Revenue - Series 2010

Year Ending November 30,	Principal	Interest	Total
2012	\$ 610,000	\$ 400,727	\$ 1,010,727
2013	615,000	265,035	880,035
2014	630,000	253,650	883,650
2015	645,000	238,493	883,493
2016	660,000	219,878	879,878
2017-2021	3,640,000	690,628	4,330,628
2022-2026	390,000	215,277	605,277
2027-2031	480,000	81,222	561,222
Total	\$ 7,670,000	\$ 2,364,910	\$ 10,034,910

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, 2011, is \$2,618,433. The Liability Insurance 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, 2011, is \$10,359,413. The General Fund is responsible for the retirement of the County's OPEB liabilities. See note 8 for more information related to OPEB.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

County's Net Pension Obligation

The County's net pension obligation at November 30, 2011, is \$1,243,372. The County's IMRF Fund and all County funds other than the General Fund that incur salary-related benefits expenditures are responsible for the retirement of the net pension obligation. See note 7 for more information related to pensions.

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, 2011, of \$4,221,397 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.

Component Unit Long-Term Debt

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

	Balance July 1, 2010	Additions	Retirements	Balance June 30, 2011	Principal Due Within One Year
General Obligation Bonds Payable					
Series 2003 - G.O. Limited Tax Bonds	\$ 26,860,000	\$ -	\$ 2,385,000	\$ 24,475,000	\$ 2,455,000
Series 2004 - G.O. Refunding Bonds	45,440,000	-	5,550,000	39,890,000	5,840,000
Series 2005 - G.O. Bonds	61,755,000	-	5,275,000	56,480,000	5,935,000
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	11,356,825	534,723	-	11,891,548	-
Series 2007 - G.O. Bonds	84,200,000	-	1,200,000	83,000,000	1,800,000
Series 2008 - Taxable G.O. Bonds	7,730,000	-	280,000	7,450,000	290,000
Series 2011A - G.O. Bonds	-	30,000,000	-	30,000,000	-
Subtotal G. O. Bonds Payable	237,341,825	30,534,723	14,690,000	253,186,548	16,320,000
Unamortized Premium/ Discount on Bonds	9,352,470	219,374	1,049,186	8,522,658	-
Deferred Amount on Refunding	(1,868,789)	-	(311,465)	(1,557,324)	-
Total G.O. Bonds Payable	244,825,506	30,754,097	15,427,721	260,151,882	16,320,000
Other Postemployment Benefits	397,487	303,073	-	700,560	-
Net Pension Obligation	-	4,024	-	4,024	-
Compensated Absences	206,090	230,829	206,090	230,829	34,624
Totals	<u>\$ 245,429,083</u>	<u>\$ 31,292,023</u>	<u>\$ 15,633,811</u>	<u>\$ 261,087,295</u>	<u>\$ 16,354,624</u>

* - Additions for the District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$534,723 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:

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

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.

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.

2011A General Obligation Bonds, issued by the District to acquire and preserve forests and natural lands; principal payments are due annually on December 15, beginning in 2012 and interest is due semi-annually at rates from 3.0% to 4.5%. The final payment is due December 15, 2031.

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
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	2,795,000	512,100	3,307,100
2017-2020	11,405,000	880,700	12,285,700
Total	\$ 24,475,000	\$ 4,394,890	\$ 28,869,890

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

Forest Preserve District General Obligation Refunding Bonds, Series 2004

Year Ending June 30,	Principal	Interest	Total
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	7,140,000	553,000	7,693,000
2017	<u>7,490,000</u>	<u>187,250</u>	<u>7,677,250</u>
Total	<u>\$ 39,890,000</u>	<u>\$ 6,273,000</u>	<u>\$ 46,163,000</u>

Forest Preserve District General Obligation Bonds, Series 2005

Year Ending June 30,	Principal	Interest	Total
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	8,775,000	1,203,875	9,978,875
2017-2018	<u>19,690,000</u>	<u>1,001,750</u>	<u>20,691,750</u>
Total	<u>\$ 56,480,000</u>	<u>\$ 10,878,250</u>	<u>\$ 67,358,250</u>

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

Year Ending June 30,	Principal	Interest Accretion
2012	\$ -	\$ 559,909
2013	-	586,282
2014	-	613,898
2015	-	642,815
2016	-	673,094
2017-2021	4,300,000	3,730,752
2022-2026	<u>16,080,000</u>	<u>1,681,702</u>
Total	<u>\$ 20,380,000</u>	<u>\$ 8,488,452</u>
Accreted value at June 30, 2011		<u>\$ 11,891,548</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
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	3,400,000	3,597,500	6,997,500
2017-2021	23,075,000	14,920,625	37,995,625
2022-2026	38,225,000	7,375,625	45,600,625
2027	8,950,000	223,750	9,173,750
Total	<u>\$ 83,000,000</u>	<u>\$ 41,972,687</u>	<u>\$ 124,972,687</u>

Forest Preserve District Taxable General Obligation Bonds, Series 2008

Year Ending June 30,	Principal	Interest	Total
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	345,000	327,996	672,996
2017-2021	2,000,000	1,370,295	3,370,295
2022-2026	2,605,000	767,449	3,372,449
2027-2028	1,265,000	76,309	1,341,309
Total	<u>\$ 7,450,000</u>	<u>\$ 3,999,272</u>	<u>\$ 11,449,272</u>

Forest Preserve District General Obligation Bonds, Series 2011A

Year Ending June 30,	Principal	Interest	Total
2012	\$ -	\$ 1,150,150	\$ 1,150,150
2013	540,000	1,142,050	1,682,050
2014	1,120,000	1,117,150	2,237,150
2015	1,140,000	1,083,250	2,223,250
2016	1,165,000	1,048,675	2,213,675
2017-2021	6,375,000	4,664,075	11,039,075
2022-2026	7,710,000	3,321,150	11,031,150
2027-2031	9,700,000	1,573,888	11,273,888
2032	2,250,000	50,625	2,300,625
Total	<u>\$ 30,000,000</u>	<u>\$ 15,151,013</u>	<u>\$ 45,151,013</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

9. Long-Term Debt

District's Other Postemployment Benefits

The District's long-term liability relating to other postemployment benefits (OPEB) at June 30, 2011, is \$700,560. The District's General Fund is responsible for the retirement of the District's OPEB liabilities. See note 8 for more information related to OPEB.

District's Net Pension Obligation

The District's net pension obligation at June 30, 2011, was \$4,024. The District's IMRF fund is responsible for the retirement of the net pension obligation. See note 7 for more information related to pensions.

District's Compensated Absences:

The District recorded \$230,829 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2011.

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.

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.

10. 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, 2011

11. 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 \$2,618,433 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, 2011 and 2010 is as follows:

	2011	2010
Claims Payable, Beginning of Year	\$ 2,010,658	\$ 3,013,387
Claims Incurred	2,252,385	389,146
Claims Paid/Dismissed	(1,644,610)	(1,391,875)
Claims Payable, End of Year	\$ 2,618,433	\$ 2,010,658

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, 2011.

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, 2011

11. 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.

12. Landfill

On December 29, 2006, the landfill reached capacity and closure and post-closure care and maintenance of the landfill began in accordance with requirements of certain federal and state governmental agencies. Waste Management, under its agreement with the County, is required to complete and pay all closure and post-closure care and maintenance costs which are currently estimated to be \$6,643,822. 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.

13. Agreements

The County had the following agreements as of November 30, 2011:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2012, these agreements total \$1.3 million.

Construction - The County has ongoing contracts for road construction/maintenance projects. Current remaining commitments for these contracts total approximately \$24.8 million, which is expected to be expended over the next three years.

Grant Programs - The County participates in a number of federally and state assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

Intergovernmental Agreements - The County has entered into various intergovernmental agreements for road construction projects with other local governments and the State of Illinois. The County has paid all costs on several of these projects. As of November 30, 2011, the County had recorded a receivable in excess of \$2.6 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 \$6,491,500 in fiscal year 2011 and expects to receive \$5,766,837 in fiscal year 2012.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

14. Individual Fund Disclosures

Fund Deficits

As of November 30, 2011, the following funds had deficit fund balances; Animal Control Fund - \$531,230, Home Program Fund - \$12,544, OCR & Recovery Act Programs Fund - \$26,266, and Kane County Department of Employment and Education Fund - \$15,012. 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 2011, 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	\$ 799,155	\$ 934,979
Sheriff Facility	1,111,023	1,307,596
County Clerk	764,993	790,185
Alternate Language Coordination	60,161	62,010
Circuit Clerk - Administration	4,073,569	4,088,775
Circuit Clerk - Records	8,829	8,998
Circuit Clerk - Family	5,060	5,567
Circuit Clerk - Civil	7,027	10,036
Corrections, Board and Care	-	92,940
Court Services Administration	379,084	452,142
Electronic Monitoring	479,045	504,351
Juvenile Custody	799,247	1,020,853
Special Revenue Funds		
Children's Waiting Room Fund	106,000	115,539
Animal Control Fund	778,280	807,499
Kane County Health Fund	5,719,870	5,731,710
Debt Service Fund		
Recovery Zone Bond Debt Service Fund	-	450

Interfund Assets/Liabilities

As of November 30, 2011, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds:		
General Fund	\$ 495,798	\$ -
Nonmajor Governmental Funds	2,034,787	2,530,585
Total Interfund Balances	<u>\$ 2,530,585</u>	<u>\$ 2,530,585</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

14. Individual Fund Disclosures

Interfund balances were as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$358,890 and the Capital Project Fund, a nonmajor governmental fund, \$560,748 for the construction of the animal control facility. These interfund balances are expected to be repaid over the next five years through the use of registration and tag fees.
- The Home Program Fund and OCR & Recovery Act Programs Fund (both nonmajor governmental funds), owed the Working Cash Fund, a nonmajor governmental fund, \$11,451 and \$586,684, respectively, to cover temporary cash positions at year end. These interfund balances are expected to be repaid early in fiscal year 2012.

Transfers

The following transfers were made during the fiscal year:

	Transfer from Other Funds	Transfer to Other Funds
Major Governmental Funds:		
General Fund	\$ 2,386,287	\$ 1,656,625
Nonmajor Governmental Funds	21,413,431	21,841,485
Major Enterprise Fund:		
Enterprise Surcharge Fund	79,000	380,608
Total Transfers	\$ 23,878,718	\$ 23,878,718

Transfers represent routine budgeted items to meet the operating purposes of another fund. Notable transfers include: the Riverboat Fund, a nonmajor governmental fund transferred \$4,176,954 to various other governmental funds to provide resources for the operations of those funds; the Transportation Sales Tax Fund, a nonmajor governmental fund, transferred \$8,309,829 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 \$3,494,862 of motor fuel tax collections to the Motor Fuel Tax Debt Service Fund, a nonmajor governmental fund, to provide resources for debt service purposes; and the Recovery Zone Bond Construction Fund, a nonmajor governmental fund, transferred \$5,653,575 of bond proceeds to the Recovery Zone Bond Debt Service Fund, a nonmajor governmental fund, to provide resources to loan to other governmental agencies in the County.

15. Inter-Entity Transactions

The County's expenses for the year ended November 30, 2011 include a total of \$15,400 paid to the District (Component Unit) mainly to pay for the County's share of a pedestrian bridge. The County received \$769,303 from the District during the year for reimbursement of employee insurance costs. The County received \$85,593 from the District during the year for reimbursement of joint governmental costs, such as postage, incurred by the County.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

16. Fund Balances

Details of the County's fund balances by individual major fund and nonmajor funds in the aggregate are as follows:

	Major Funds		Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund		
Fund Balances:				
<i>Nonspendable:</i>				
Not in Spendable Form	\$ 1,714,286	\$ -	\$ 195,300	\$ 1,909,586
Required to be Maintained Intact	-	-	1,150,000	1,150,000
Total Nonspendable	<u>1,714,286</u>	<u>-</u>	<u>1,345,300</u>	<u>3,059,586</u>
<i>Restricted for:</i>				
Tort Liability	-	-	2,683,496	2,683,496
Employee Benefits	-	-	6,781,016	6,781,016
Public Service/Record Maintenance	-	-	2,740,973	2,740,973
Judicial Purposes	-	-	2,148,495	2,148,495
Public Safety	-	-	2,816,082	2,816,082
Highway Projects	-	19,012,514	44,768,733	63,781,247
Health and Welfare	-	-	2,657,739	2,657,739
County Development	-	-	227,201	227,201
Debt Service	-	-	8,457,401	8,457,401
Capital Projects	-	-	1,660,638	1,660,638
Other Purposes	-	-	841,730	841,730
Total Restricted	<u>-</u>	<u>19,012,514</u>	<u>75,783,504</u>	<u>94,796,018</u>
<i>Committed to:</i>				
Public Safety	-	-	2,246,816	2,246,816
Highway Projects	-	-	21,272,782	21,272,782
County Development	-	-	12,132,248	12,132,248
Debt Service	-	-	12,898,902	12,898,902
Other Purposes	-	-	1,506,831	1,506,831
Total Committed	<u>-</u>	<u>-</u>	<u>50,057,579</u>	<u>50,057,579</u>
<i>Assigned to:</i>				
Tort Liability	-	-	475,233	475,233
Employee Benefits	-	-	1,193,179	1,193,179
Public Service/Record Maintenance	-	-	919,274	919,274
Judicial Purposes	210,927	-	1,866,466	2,077,393
Public Safety	-	-	350,499	350,499
Highway Projects	-	2,163,987	8,871,568	11,035,555
Health and Welfare	-	-	875,161	875,161
Environment and Conservation	-	-	1,297,561	1,297,561
County Development	842,615	-	4,520,988	5,363,603
Capital Projects	-	-	4,653,295	4,653,295
Other Purposes	187,197	-	2,231,335	2,418,532
Total Assigned	<u>1,240,739</u>	<u>2,163,987</u>	<u>27,254,559</u>	<u>30,659,285</u>
<i>Unassigned</i>	<u>50,691,045</u>	<u>-</u>	<u>(585,052)</u>	<u>50,105,993</u>
Total Fund Balances	<u>\$ 53,646,070</u>	<u>\$ 21,176,501</u>	<u>\$ 153,855,890</u>	<u>\$ 228,678,461</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2011

17. Prior Period Adjustments

As mentioned in Note 1, during the fiscal year ended November 30, 2011, the County implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. The County also implemented GASB 66, *Technical Corrections - an Amendment of GASB Statements No. 10 and No. 62*. The implementation of these statements resulted in changes to the classification of several County funds in order to comply with new fund type definitions. Certain funds maintained by the County no longer met the qualifications of special revenue, debt service or capital projects funds and are now reported either as accounts of the General Fund, an agency fund, or have been combined with other County funds. The Insurance Liability Fund, previously an account of the General Fund, now qualifies as a special revenue fund under GASB 66.

The changes in fund types from the fiscal year ended November 30, 2010 to the fiscal year ended November 30, 2011 were as follows:

Fund/Account Name	Fund Balance as of 11/30/2010	Fund Type as Previously Reported	Fund Type as Currently Reported
SAO Domestic Violence Account	\$ 145,035	Special Revenue	General
Environmental Prosecution Account	26,499	Special Revenue	General
Economic Development Account	209,122	Special Revenue	General
Cost Share Drainage Account	101,189	Special Revenue	General
Public Building Commission Account	2,017,737	Debt Service	General
Tax Sale Purchase Fund	81,059	Special Revenue	Agency
Mill Creek Special Service Area Fund	904,936	Capital Projects	Special Revenue
Insurance Liability Fund	3,277,417	General	Special Revenue

The following funds were combined into other County funds for financial reporting:

Fund Name as Previously Reported	Fund Balance as of 11/30/2010	New Reporting Fund
Bowes Creek Special Service Area Fund	\$ 1,174	Recovery Zone Bond Construction Fund
Youth Services Fund	125,021	Riverboat Fund
Drug Court Fund	546,539	Probation Services Fund

The combined effect of the above changes resulted in a decrease in beginning of the year net assets of the governmental activities and a decrease in total fund balances of governmental funds in the amount of \$81,059, due to the reclassification of the Tax Sale Purchase Fund from a special revenue fund to an agency fund.

In addition, the Forest Preserve District restated beginning of the year net assets by \$90,950 to adjust for the effects of certain deferred revenue.

18. Subsequent Event

In December 2011, subsequent to the County's year end, the County issued \$1,960,000 of General Obligation Limited Tax Bonds Series 2011 for the purpose of providing funds for certain mechanical, electrical and other improvements to County facilities.

KANE COUNTY, ILLINOIS

November 30, 2011

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Illinois Municipal Retirement Fund November 30, 2011

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)
12/31/2010	\$ 91,588,377	\$ 111,387,804	\$ 19,799,427	82.22%	\$ 45,422,730	43.59%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$97,595,594.
On a market basis, the funded ratio would be 87.62%.

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)
12/31/2010	\$ 34,217,832	\$ 56,552,286	\$ 22,334,454	60.51%	\$ 14,917,061	149.72%
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%

On a market value basis, the actuarial value of assets as of December 31, 2010 is \$37,187,337.
On a market basis, the funded ratio would be 65.76%.

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Other Postemployment Benefits

County - Retiree Healthcare Plan
November 30, 2011

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 - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property Tax	\$ 31,730,000	\$ 31,730,000	\$ 31,774,298	\$ 44,298
Other Taxes	17,565,000	17,565,000	20,085,523	2,520,523
Licenses and Permits	423,800	423,800	540,803	117,003
Grants	211,889	347,658	505,781	158,123
Charges for Services	14,429,946	14,429,946	12,761,334	(1,668,612)
Fines	3,607,001	3,607,001	5,361,014	1,754,013
Reimbursements	3,361,596	3,505,294	4,241,990	736,696
Interest	162,000	162,000	314,656	152,656
Miscellaneous	48,074	48,074	179,424	131,350
Total Revenues	<u>71,539,306</u>	<u>71,818,773</u>	<u>75,764,823</u>	<u>3,946,050</u>
Expenditures				
General Government				
County Board/Liquor	1,284,633	1,284,633	1,220,040	64,593
Finance Administration	750,160	750,160	654,232	95,928
Information Technologies	3,671,409	3,671,409	3,636,818	34,591
Building Management:				
Government Center	1,350,138	1,350,138	1,264,457	85,681
Judicial Center	799,155	799,155	934,979	(135,824)
Juvenile Justice Center	360,228	360,228	329,539	30,689
St. Charles North	333,362	333,362	190,543	142,819
Aurora Health Department	123,360	123,360	90,037	33,323
Old Courthouse	395,023	395,023	257,427	137,596
Sheriff Facility	1,111,023	1,111,023	1,307,596	(196,573)
Human Resources	410,688	410,688	371,223	39,465
County Auditor	214,302	214,302	213,414	888
Internal Services	1,317,000	1,317,000	1,191,426	125,574
Communication/Technology	500,251	500,251	292,778	207,473
Operational Support	301,500	301,500	240,152	61,348
Other - Contingency	1,097,705	307,895	-	307,895
Total General Government	<u>14,019,937</u>	<u>13,230,127</u>	<u>12,194,661</u>	<u>1,035,466</u>
Public Service and Records				
Treasurer/Collector	558,018	560,018	560,013	5
Supervisor of Assessments	1,177,044	1,177,044	1,068,774	108,270
Board of Review	134,819	134,819	123,639	11,180
County Clerk	762,993	764,993	790,185	(25,192)
Election Expense	1,150,449	1,270,711	1,188,142	82,569
Alternate Language Coordination	60,161	60,161	62,010	(1,849)
Recorder of Deeds	864,378	864,378	860,194	4,184
Regional Office of Education	295,257	295,283	295,282	1
Aurora Election Expense	611,775	611,775	594,621	17,154
Total Public Service and Records	<u>5,614,894</u>	<u>5,739,182</u>	<u>5,542,860</u>	<u>196,322</u>

(Continued)

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund - General Account
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2011

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Judicial				
Judiciary and Courts	\$ 2,200,116	\$ 2,392,116	\$ 2,349,526	\$ 42,590
Circuit Clerk - Administration	4,065,124	4,073,569	4,088,775	(15,206)
Circuit Clerk - Intake	6,036	6,036	3,225	2,811
Circuit Clerk - Records	8,829	8,829	8,998	(169)
Circuit Clerk - Family	5,060	5,060	5,567	(507)
Circuit Clerk - Civil	7,027	7,027	10,036	(3,009)
Circuit Clerk - Criminal	21,747	21,747	16,869	4,878
Circuit Clerk - Appeals	35,401	35,401	24,600	10,801
Circuit Clerk - Process Development	970	970	242	728
Circuit Clerk - Accounting	2,359	2,359	346	2,013
Circuit Clerk - Chief Deputy	1,241	1,241	96	1,145
Circuit Clerk - Human Resources	6,245	6,245	3,258	2,987
Circuit Clerk - Customer Service	756	756	55	701
States Attorney	4,454,281	4,491,981	4,279,643	212,338
Public Defender	2,759,692	2,767,724	2,739,341	28,383
Total Judicial	<u>13,574,884</u>	<u>13,821,061</u>	<u>13,530,577</u>	<u>290,484</u>
Public Safety				
Sheriff	10,296,844	10,654,906	10,503,689	151,217
Adult Corrections	13,640,769	13,771,969	13,757,248	14,721
Corrections, Board and Care	-	-	92,940	(92,940)
Merit Commission	93,350	93,350	81,559	11,791
Court Services Administration	376,679	379,084	452,142	(73,058)
Adult Court Services	2,106,424	2,113,190	1,990,804	122,386
Treatment Alternative Court	55,990	56,528	52,847	3,681
Electronic Monitoring	401,708	479,045	504,351	(25,306)
Juvenile Court Services	1,460,161	1,464,683	1,418,469	46,214
Juvenile Custody	799,088	799,247	1,020,853	(221,606)
Juvenile Justice Center	3,131,894	3,142,697	3,034,665	108,032
Kids Education Program	89,057	89,160	79,762	9,398
Diagnostic Center	468,030	469,956	439,696	30,260
County Coroner	750,710	752,102	750,911	1,191
Emergency Services	181,897	195,776	191,911	3,865
Total Public Safety	<u>33,852,601</u>	<u>34,461,693</u>	<u>34,371,847</u>	<u>89,846</u>
Development, Housing and Economic Development				
County Development	1,244,038	1,294,038	1,018,147	275,891
Administrative Adjudication Program	9,444	9,444	4,800	4,644
Water Resources	541,002	541,002	435,981	105,021
Total Development, Housing and Economic Development	<u>1,794,484</u>	<u>1,844,484</u>	<u>1,458,928</u>	<u>385,556</u>

(Continued)

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - General Fund - General Account
 Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
 For the Year Ended November 30, 2011

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Debt Service - Principal	\$ 1,040,000	\$ 1,040,000	\$ 1,040,000	\$ -
Debt Service - Interest and Fees	1,309,226	1,309,226	1,309,175	51
Total Expenditures	71,206,026	71,445,773	69,448,048	1,997,725
Excess (Deficiency) of Revenue Over Expenditures	333,280	373,000	6,316,775	5,943,775
Other Financing Sources (Uses)				
Transfers In	913,738	913,738	853,923	(59,815)
Transfers Out	(1,534,215)	(1,656,625)	(1,656,625)	-
Total Other Financing Sources (Uses)	(620,477)	(742,887)	(802,702)	(59,815)
Net Change in Fund Balance	(\$ 287,197)	(\$ 369,887)	5,514,073	\$ 5,883,960
Fund Balance, Beginning of Year			45,046,151	
Fund Balance, End of Year			\$ 50,560,224	

Reconciliation to Fund Financial Statements

The County's General Fund for budgetary purposes includes only the activity of the "General Account" of the General Fund. The County reports five other accounts within the General Fund for financial reporting purposes. The following is a reconciliation of this schedule to the fund financial statements:

Fund Balance, End of Year From Above	\$ 50,560,224
Fund balances of other General Fund accounts not included in the General Account:	
SAO Domestic Violence Account	176,024
Environmental Prosecution Account	34,903
Economic Development Account	398,803
Cost Share Drainage Account	443,812
Public Building Commission Account	2,032,304
Fund Balance, End of Year General Fund as reported in the fund financial statements	\$ 53,646,070

KANE COUNTY, ILLINOIS

Budgetary Comparison Information - Major Special Revenue Fund - Motor Fuel Local Option Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 8,250,000	\$ 8,462,781	\$ 212,781
Reimbursements	1,634,844	777,275	(857,569)
Interest	6,000	172,776	166,776
Total Revenues	9,890,844	9,412,832	(478,012)
Expenditures			
Highways and Streets - Transportation Department			
Contractual Services			
Engineering Services	3,032,750	1,665,783	1,366,967
Repairs and Maintenance - Bridges	2,225,500	796,191	1,429,309
Repairs and Maintenance - Cracksealing	340,000	456,260	(116,260)
Repairs and Maintenance - Pavement Mark	1,350,000	818,909	531,091
Pavement Preservation	-	282,813	(282,813)
Total Contractual Services	6,948,250	4,019,956	2,928,294
Commodities			
Utilities- Intersect Lighting	444,863	413,418	31,445
Capital Outlay			
Machinery and Equipment	49,000	12,315	36,685
Special Purpose Equipment	15,000	10,662	4,338
Road Construction	2,215,250	1,669,850	545,400
Bridge Construction	559,341	4,881	554,460
Highway Right of Way	906,230	83,011	823,219
Total Capital Outlay	3,744,821	1,780,719	1,964,102
Total Expenditures	11,137,934	6,214,093	4,923,841
Net Change in Fund Balance	(\$ 1,247,090)	3,198,739	\$ 4,445,829
Fund Balance at Beginning of Year		17,977,762	
Fund Balance at End of Year		\$ 21,176,501	

Notes to Required Supplementary Information:

The required supplementary information - budgetary comparison information schedules include only the activity of the General Account of the General Fund and the major special revenue fund and are presented on the modified accrual basis of accounting on a departmental basis. All capital outlay accounts of the General Account of the General Fund have been presented within the respective County Departments. The budget for the General Account was amended during the fiscal year. Departments for which expenditures exceeded budgeted expenditures are indicated by the negative variances.

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KANE COUNTY, ILLINOIS

November 30, 2011

OTHER SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

November 30, 2011

MAJOR GOVERNMENTAL FUNDS

General Fund

General (Corporate) Account - To account for and report all financial resources not accounted for and reported in another fund. It is the general operating fund of the County.

SAO (State's Attorney's Office) Domestic Violence Account - To account for resources, mainly transferred from Riverboat proceeds, used to fund a part of the Criminal Division of the Kane County State's Attorney's Office. The Unit is responsible for the prosecution of domestic violence cases and enforcement of orders of protection.

Environmental Prosecution Account - To account for resources, mainly transferred from Riverboat proceeds, used for purposes relating to environmental prosecutions on behalf of the County and / or the State.

Economic Development Account - To account for resources, mainly transferred from Riverboat proceeds, to provide economic development expertise and support services to the various County departments and to provide technical and advisory support to municipalities, local economic development not-for-profit organizations, and chambers of commerce within Kane County, as requested and appropriate.

Cost Share Drainage Account - To account for resources, mainly transferred from Riverboat proceeds, 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.

Public Building Commission Account - To account for the remaining resources derived from a prior-year separate property tax levy which were used for debt service to retire the County's capital leases.

KANE COUNTY, ILLINOIS

General Fund Balance Sheet by Account November 30, 2011

	<u>General Account</u>	<u>SAO Domestic Violence Account</u>	<u>Environmental Prosecution Account</u>	<u>Economic Development Account</u>
Assets				
Cash and Investments	\$ 48,624,510	\$ 194,875	\$ 45,797	\$ 398,982
Interest Receivable	37,922	254	80	377
Intergovernmental Receivable	6,933,119	-	-	-
Other Receivables	1,096,420	-	-	-
Due from Other Funds	358,890	-	-	-
Prepaid Items	1,355,396	-	-	-
Deposits	32,144	-	-	-
	<u>58,438,401</u>	<u>195,129</u>	<u>45,877</u>	<u>399,359</u>
Total Assets	\$ 58,438,401	\$ 195,129	\$ 45,877	\$ 399,359
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 1,843,747	\$ 527	\$ -	\$ -
Accrued Payroll	2,814,377	18,578	10,974	556
Deferred Revenue	3,220,053	-	-	-
	<u>7,878,177</u>	<u>19,105</u>	<u>10,974</u>	<u>556</u>
Total Liabilities	7,878,177	19,105	10,974	556
Fund Balances				
Nonspendable	1,714,286	-	-	-
Assigned	187,197	176,024	34,903	398,803
Unassigned	48,658,741	-	-	-
	<u>50,560,224</u>	<u>176,024</u>	<u>34,903</u>	<u>398,803</u>
Total Fund Balances	50,560,224	176,024	34,903	398,803
Total Liabilities and Fund Balances	\$ 58,438,401	\$ 195,129	\$ 45,877	\$ 399,359

Cost Share Drainage Account	Public Building Commission Account	Total
\$ 345,243	\$ 2,030,404	\$ 51,639,811
492	1,900	41,025
-	-	6,933,119
600	-	1,097,020
136,908	-	495,798
-	-	1,355,396
-	-	32,144
<u>\$ 483,243</u>	<u>\$ 2,032,304</u>	<u>\$ 61,594,313</u>

\$ 39,431	\$ -	\$ 1,883,705
-	-	2,844,485
-	-	3,220,053
<u>39,431</u>	<u>-</u>	<u>7,948,243</u>

-	-	1,714,286
443,812	-	1,240,739
-	2,032,304	50,691,045
<u>443,812</u>	<u>2,032,304</u>	<u>53,646,070</u>
<u>\$ 483,243</u>	<u>\$ 2,032,304</u>	<u>\$ 61,594,313</u>

KANE COUNTY, ILLINOIS

General Fund
Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
For the Year Ended November 30, 2011

	<u>General Account</u>	<u>SAO Domestic Violence Account</u>	<u>Environmental Prosecution Account</u>	<u>Economic Development Account</u>
Revenues				
Property Tax	\$ 31,774,298	\$ -	\$ -	\$ -
Other Taxes	20,085,523	-	-	-
Licenses and Permits	540,803	-	-	-
Grants	505,781	-	-	-
Charges for Services	12,761,334	-	-	-
Fines	5,361,014	-	-	-
Reimbursements	4,241,990	-	-	-
Interest	314,656	2,092	1,154	2,618
Miscellaneous	179,424	-	-	-
Total Revenues	<u>75,764,823</u>	<u>2,092</u>	<u>1,154</u>	<u>2,618</u>
Expenditures				
Current:				
General Government	11,663,704	-	-	-
Public Service and Records	5,539,756	-	-	-
Judicial	13,530,577	444,779	230,813	-
Public Safety	34,371,847	-	-	-
Development, Housing and Economic Development	1,458,928	-	-	37,937
Debt Service:				
Principal	1,040,000	-	-	-
Interest and Fees	1,309,175	-	-	-
Capital Outlay	534,061	-	-	-
Total Expenditures	<u>69,448,048</u>	<u>444,779</u>	<u>230,813</u>	<u>37,937</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,316,775</u>	<u>(442,687)</u>	<u>(229,659)</u>	<u>(35,319)</u>
Other Financing Sources (Uses)				
Transfers In	853,923	473,676	238,063	225,000
Transfers Out	<u>(1,656,625)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(802,702)</u>	<u>473,676</u>	<u>238,063</u>	<u>225,000</u>
Net Change in Fund Balances	5,514,073	30,989	8,404	189,681
Fund Balances, Beginning of Year	<u>45,046,151</u>	<u>145,035</u>	<u>26,499</u>	<u>209,122</u>
Fund Balances, End of Year	<u>\$ 50,560,224</u>	<u>\$ 176,024</u>	<u>\$ 34,903</u>	<u>\$ 398,803</u>

<u>Cost Share Drainage Account</u>	<u>Public Building Commission Account</u>	<u>Total</u>
\$ -	\$ -	\$ 31,774,298
-	-	20,085,523
-	-	540,803
-	-	505,781
1,500	-	12,762,834
-	-	5,361,014
-	-	4,241,990
3,636	14,567	338,723
<u>84,219</u>	<u>-</u>	<u>263,643</u>
<u>89,355</u>	<u>14,567</u>	<u>75,874,609</u>
-	-	11,663,704
-	-	5,539,756
-	-	14,206,169
-	-	34,371,847
103,729	-	1,600,594
-	-	1,040,000
-	-	1,309,175
<u>238,628</u>	<u>-</u>	<u>772,689</u>
<u>342,357</u>	<u>-</u>	<u>70,503,934</u>
(<u>253,002</u>)	<u>14,567</u>	<u>5,370,675</u>
595,625	-	2,386,287
<u>-</u>	<u>-</u>	<u>(1,656,625)</u>
<u>595,625</u>	<u>-</u>	<u>729,662</u>
342,623	14,567	6,100,337
<u>101,189</u>	<u>2,017,737</u>	<u>47,545,733</u>
<u>\$ 443,812</u>	<u>\$ 2,032,304</u>	<u>\$ 53,646,070</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 31,730,000	\$ 31,774,298	\$ 44,298
Other Taxes			
Sales Tax	12,100,000	13,340,747	1,240,747
Income Tax	3,350,000	4,431,344	1,081,344
Local Use Tax	580,000	815,908	235,908
Inheritance Tax	250,000	64,491	(185,509)
Personal Property Replacement Tax	1,285,000	1,407,131	122,131
TIF Distribution Tax	-	25,902	25,902
Total Other Taxes	<u>17,565,000</u>	<u>20,085,523</u>	<u>2,520,523</u>
Licenses and Permits			
Liquor Licenses	85,000	88,475	3,475
Gathering Permit	3,000	9,000	6,000
Marriage Licenses	50,000	69,322	19,322
Civil Union Licenses	-	2,376	2,376
Building and Inspection Permits	275,000	361,380	86,380
Residential Grading Plan Permits	7,000	750	(6,250)
Stormwater Permits	3,800	9,250	5,450
Publication Permits	-	250	250
Total Licenses and Permits	<u>423,800</u>	<u>540,803</u>	<u>117,003</u>
Grants			
HAVA Grant	120,262	120,262	-
State Alien Assistance Grant	200,000	317,332	117,332
Miscellaneous Grants - Sheriff	8,007	8,006	(1)
Juvenile Accountability Grant	11,889	8,704	(3,185)
IL Disaster Assistance Grant	5,000	5,000	-
US Department of Homeland Security Grant	2,500	2,846	346
Emergency Operations Center Grant	-	43,631	43,631
Total Grants	<u>347,658</u>	<u>505,781</u>	<u>158,123</u>
Charges for Services			
Off Track Wagering Fees	160,000	149,339	(10,661)
COBRA Administration Fees	2,000	1,971	(29)
Indemnity Fees	100,000	80,990	(19,010)
Miscellaneous Fees	-	52	52
Computer Services Fees	28,860	48,747	19,887
Treasurer/Collector Fees	80,000	50,916	(29,084)
Special Service Area Fees	4,000	1,200	(2,800)
Mapping Royalties Fees	25,000	11,175	(13,825)
Assessor Fees	25,000	39,968	14,968
Notary Fees	13,500	14,700	1,200
Business Fees	3,500	3,936	436
Passport Fees	35,000	35,505	505
Certified Copy Fees	290,000	348,318	58,318
Tax Redemption Fees	265,000	239,972	(25,028)
Voter Registration Fees	30,000	166,661	136,661

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Tax Extension Fees	\$ 70,000	\$ 62,236	(\$ 7,764)
Miscellaneous Fees - County Clerk	6,500	5,747	(753)
Financing Statement Fees	8,000	6,320	(1,680)
Recording Fees	1,300,000	1,007,392	(292,608)
Certified Record Copy Fees	90,000	88,169	(1,831)
Revenue Tax Stamp Fees	690,000	834,673	144,673
Surcharge Fees	41,000	35,852	(5,148)
Mental Health/Specialty Court Fees	-	35,280	35,280
General Circuit Division Fees	6,600,000	5,866,093	(733,907)
10% Bond Fees	625,000	576,697	(48,303)
Mailing Fees	32,000	38,641	6,641
County Court System Fees	255,000	230,211	(24,789)
Additional Circuit Division Fees	-	34,506	34,506
Miscellaneous Fees - Circuit Clerk	5,000	-	(5,000)
State's Attorney Prosecution Fees	284,246	241,130	(43,116)
Default Fees	73,318	80,267	6,949
Diversion Program Fees	-	29,707	29,707
Miscellaneous Fees - State's Attorney	2,500	3,276	776
Public Defender Fees	80,000	43,545	(36,455)
Detail Fees	96,000	108,603	12,603
Net Civil Processing Fees	300,000	224,298	(75,702)
Chancery Foreclosure Fees	1,500,000	712,505	(787,495)
Body Writ Fees	40,000	37,972	(2,028)
Accident Copy Fees	3,600	4,773	1,173
Weekend Prisoner Fees	30,000	27,430	(2,570)
Burglar Alarm Fees	1,800	-	(1,800)
Inmate Telephone Fees - Adult	180,000	179,012	(988)
Fingerprinting Fees	1,400	1,870	470
Bond Fees	115,000	99,938	(15,062)
Miscellaneous Fees - Sheriff	12,000	9,067	(2,933)
KIDS Program Fees	95,000	115,286	20,286
Electronic Monitoring Fees	90,000	83,112	(6,888)
JCS Custody Parental Support Fees	25,000	37,602	12,602
Inmate Phone Fees - Juvenile	5,700	5,627	(73)
Mental Health Court Fees	31,690	29,530	(2,160)
Juvenile Court Services	-	1,550	1,550
Interstate Compact Fees	1,532	2,375	843
Domestic Violence GPS Fees	12,000	9,930	(2,070)
Cable Franchise Fees	600,000	628,447	28,447
Zoning Fees	55,000	27,565	(27,435)
Subdivision Approval Fees	7,500	750	(6,750)
Development/Planning Service Fees	500	700	200
Adjudication Hearing Fees	1,800	200	(1,600)
Total Charges for Services	<u>14,429,946</u>	<u>12,761,334</u>	<u>(1,668,612)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Fines			
Back Taxes- Interest and Penalty	\$ 2,000,000	\$ 3,688,473	\$ 1,688,473
DUI Fines	18,000	36,559	18,559
State's Attorney Fines	321,506	277,029	(44,477)
Bond Forfeiture Fines	623,995	744,970	120,975
Second Chance Fines	326,000	307,851	(18,149)
Traffic Violation Fines	140,000	122,056	(17,944)
Eviction Fines	175,000	181,826	6,826
Adjudication Fines	2,500	2,250	(250)
Total Fines	<u>3,607,001</u>	<u>5,361,014</u>	<u>1,754,013</u>
Reimbursements			
Forest Preserve Reimbursement	60,000	85,593	25,593
Miscellaneous Reimbursements	-	65,064	65,064
Supervisor of Assessor Salary	21,630	47,717	26,087
Miscellaneous - County Clerk	-	159	159
State's Attorney Salary	71,471	113,804	42,333
State's Attorney Restitution	59,000	34,775	(24,225)
Public Defender Salary	40,000	68,995	28,995
Prisoner Transfer	16,000	9,656	(6,344)
Sheriff Training	5,000	5,307	307
Board and Care Reimbursements	210,000	140,341	(69,659)
Miscellaneous Reimbursements - Sheriff	145,438	128,676	(16,762)
Probation Salary	2,149,232	2,867,953	718,721
Youth Home	474,200	461,118	(13,082)
Medicaid	10,000	10,656	656
Juvenile Placement Support	17,677	20,223	2,546
MST Therapy Reimbursement	85,646	74,941	(10,705)
Treatment Alternative Court Reimbursement	-	3,039	3,039
Miscellaneous Reimbursements - Court Services	10,000	2,432	(7,568)
Emergency Management	80,000	101,541	21,541
Miscellaneous Reimbursements - Development	50,000	-	(50,000)
Total Reimbursements	<u>3,505,294</u>	<u>4,241,990</u>	<u>736,696</u>
Interest	<u>162,000</u>	<u>314,656</u>	<u>152,656</u>
Miscellaneous			
Rental Income	-	62,909	62,909
Auction Sales	7,500	-	(7,500)
Cell Tower Lease	16,824	18,233	1,409
Miscellaneous Other	-	28,867	28,867
Miscellaneous - Information Technologies	-	190	190
State's Attorney Refunds	500	766	266
Sheriff Auction Sales	10,000	68,459	58,459
General Donations	13,250	-	(13,250)
Total Miscellaneous	<u>48,074</u>	<u>179,424</u>	<u>131,350</u>
Total Revenues	<u>\$ 71,818,773</u>	<u>\$ 75,764,823</u>	<u>\$ 3,946,050</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures			
County Board/Liquor			
Personnel Services			
Salaries and Wages	\$ 925,046	\$ 888,942	\$ 36,104
Benefits			
Healthcare Contribution	232,558	235,025	(2,467)
Dental Contribution	7,829	8,064	(235)
Total Benefits	240,387	243,089	(2,702)
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	60,000	48,748	11,252
Repairs and Maintenance - Computers	800	-	800
Repairs and Maintenance - Copiers	5,000	4,491	509
Repairs and Maintenance - Office Equipment	700	-	700
General Printing	1,000	85	915
Conferences and Meetings	6,500	7,428	(928)
Employee Mileage Expenditures	15,000	271	14,729
General Association Dues	13,500	20,239	(6,739)
Miscellaneous Contractual Expenditures	5,000	1,047	3,953
Total Contractual Services	110,000	82,309	27,691
Commodities			
Office Supplies	3,000	1,823	1,177
Operating Supplies	3,000	2,297	703
Computer Related Supplies	800	790	10
Books and Subscriptions	900	790	110
Liquor Commission Supplies	1,500	-	1,500
Total Commodities	9,200	5,700	3,500
Total County Board/Liquor	1,284,633	1,220,040	64,593
Finance Administration			
Personnel Services			
Salaries and Wages	522,800	439,647	83,153
Benefits			
Healthcare Contribution	64,631	64,195	436
Dental Contribution	1,739	2,041	(302)
Total Benefits	66,370	66,236	134
Contractual Services			
Project Administration Services	1,000	-	1,000
Certified Audit Contract	123,000	122,585	415
Contractual/Consulting Services	2,000	162	1,838
Repairs and Maintenance - Computers	3,000	-	3,000
Repairs and Maintenance - Copiers	2,000	720	1,280
General Printing	5,000	3,325	1,675
Legal Printing	1,240	1,272	(32)
Conferences and Meetings	-	2,227	(2,227)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 2,000	\$ 4,064	(\$ 2,064)
Employee Mileage Expenditures	400	247	153
General Association Dues	1,700	1,754	(54)
Total Contractual Services	<u>141,340</u>	<u>136,356</u>	<u>4,984</u>
Commodities			
Office Supplies	1,200	961	239
Computer Related Supplies	3,300	3,100	200
Computer Software - Non-Capital	1,000	438	562
Computer Hardware - Non-Capital	2,000	-	2,000
Court Reporting Supplies	3,150	-	3,150
Storeroom Supplies	9,000	7,494	1,506
Total Commodities	<u>19,650</u>	<u>11,993</u>	<u>7,657</u>
Total Finance Administration	<u>750,160</u>	<u>654,232</u>	<u>95,928</u>
Information Technologies			
Personnel Services			
Salaries and Wages	1,940,946	1,914,948	25,998
Benefits			
Healthcare Contribution	328,830	325,441	3,389
Dental Contribution	11,770	11,996	(226)
Total Benefits	<u>340,600</u>	<u>337,437</u>	<u>3,163</u>
Contractual Services			
Contractual/Consulting Services	97,400	117,633	(20,233)
Software Licensing Cost	431,750	470,172	(38,422)
Repairs and Maintenance - Computers	36,650	39,450	(2,800)
Repairs and Maintenance - Copiers	53,640	25,136	28,504
Repairs and Maintenance - Communications Equip.	96,337	60,816	35,521
Repairs and Maintenance - Vehicles	3,500	2,582	918
Repairs and Maintenance - Office Equipment	5,500	575	4,925
Advertising	-	653	(653)
Conferences and Meetings	8,000	8,241	(241)
Employee Training	30,000	44,271	(14,271)
Employee Mileage Expenditures	8,000	1,308	6,692
General Association Dues	2,600	1,640	960
Total Contractual Services	<u>773,377</u>	<u>772,477</u>	<u>900</u>
Commodities			
Office Supplies	8,000	4,107	3,893
Computer Related Supplies	26,000	29,193	(3,193)
Books and Subscriptions	3,200	1,757	1,443
Computer Software - Non-Capital	8,500	6,983	1,517
Computer Hardware - Non-Capital	16,000	6,681	9,319
Printing Supplies	27,500	35,698	(8,198)
Microfilm Supplies	3,306	9,702	(6,396)
Fuel- Vehicles	6,000	1,746	4,254
Total Commodities	<u>98,506</u>	<u>95,867</u>	<u>2,639</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay			
Computers	\$ 251,980	\$ 357,120	(\$ 105,140)
Computer Software - Capital	-	6,958	(6,958)
Computer Software License Cost	20,000	42,313	(22,313)
Printers	20,000	4,233	15,767
Communications Equipment	226,000	89,413	136,587
Automotive Equipment	-	14,622	(14,622)
Office Furniture	-	1,430	(1,430)
Total Capital Outlay	<u>517,980</u>	<u>516,089</u>	<u>1,891</u>
Total Information Technologies	<u>3,671,409</u>	<u>3,636,818</u>	<u>34,591</u>
Building Management - Government Center			
Personnel Services			
Salaries and Wages	505,332	508,589	(3,257)
Overtime Salaries	-	6,741	(6,741)
Total Personnel Services	<u>505,332</u>	<u>515,330</u>	<u>(9,998)</u>
Benefits			
Healthcare Contribution	120,000	120,160	(160)
Dental Contribution	4,703	4,764	(61)
Total Benefits	<u>124,703</u>	<u>124,924</u>	<u>(221)</u>
Contractual Services			
Disposal and Water Softener Services	3,000	992	2,008
Janitorial Services	40,132	51,181	(11,049)
Repairs and Maintenance - Roads	18,156	13,757	4,399
Repairs and Maintenance - Buildings	52,000	96,411	(44,411)
Repairs and Maintenance - Grounds	31,500	25,024	6,476
Maintenance-Copiers	300	-	300
Repairs and Maintenance - Communication Equip.	250	-	250
Repairs and Maintenance - Equipment	15,300	11,248	4,052
Equipment Rental	140	-	140
Repairs and Maintenance - Vehicles	8,030	7,559	471
General Printing	57,276	48,019	9,257
Employee Training	150	-	150
Employee Mileage Expenditures	2,500	1,227	1,273
Total Contractual Services	<u>228,734</u>	<u>255,418</u>	<u>(26,684)</u>
Commodities			
Operating Supplies	6,100	8,939	(2,839)
Computer Related Supplies	275	415	(140)
Utilities - Sewer	-	312	(312)
Printing Supplies	78,310	77,474	836
Cleaning Supplies	8,000	1,906	6,094
Uniform Supplies	2,100	1,735	365
Medical Supplies and Drugs	140	-	140
Utilities - Natural Gas	158,500	34,646	123,854
Utilities - Electric	231,100	233,811	(2,711)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fuel - Vehicles	\$ 6,844	\$ 9,547	(\$ 2,703)
Total Commodities	491,369	368,785	122,584
Total Building Management - Government Center	1,350,138	1,264,457	85,681
Building Management - Judicial Center			
Personnel Services			
Salaries and Wages	117,275	151,401	(34,126)
Overtime Salaries	-	1,036	(1,036)
Total Personnel Services	117,275	152,437	(35,162)
Benefits			
Healthcare Contribution	40,818	38,127	2,691
Dental Contribution	1,542	1,496	46
Total Benefits	42,360	39,623	2,737
Contractual Services			
Disposal and Water Softener Services	2,000	3,074	(1,074)
Janitorial Services	125,840	139,826	(13,986)
Repairs and Maintenance - Roads	21,000	25,296	(4,296)
Repairs and Maintenance - Buildings	57,000	46,265	10,735
Repairs and Maintenance - Grounds	15,000	50,018	(35,018)
Repairs and Maintenance - Copiers	130	-	130
Repairs and Maintenance - Equipment	19,000	9,758	9,242
Employee Mileage Expenditures	-	552	(552)
Total Contractual Services	239,970	274,789	(34,819)
Commodities			
Office Supplies	150	-	150
Operating Supplies	7,100	7,353	(253)
Utilities - Sewer	-	1,503	(1,503)
Utilities- Water	-	1,863	(1,863)
Cleaning Supplies	8,200	3,998	4,202
Uniform Supplies	380	-	380
Utilities - Natural Gas	101,160	50,716	50,444
Utilities - Electric	277,560	402,697	(125,137)
Fuel - Vehicles	5,000	-	5,000
Total Commodities	399,550	468,130	(68,580)
Total Building Management - Judicial Center	799,155	934,979	(135,824)
Building Management - Juvenile Justice Center			
Personnel Services			
Salaries and Wages	48,720	60,485	(11,765)
Overtime Salaries	-	495	(495)
Total Personnel Services	48,720	60,980	(12,260)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 11,993	\$ 12,089	(\$ 96)
Dental Contribution	406	434	(28)
Total Benefits	<u>12,399</u>	<u>12,523</u>	<u>(124)</u>
Contractual Services			
Disposal and Water Softener Services	700	360	340
Janitorial Services	30,104	48,716	(18,612)
Repairs and Maintenance - Roads	18,000	16,250	1,750
Repairs and Maintenance - Buildings	45,850	53,647	(7,797)
Repairs and Maintenance - Grounds	9,000	3,159	5,841
Repairs and Maintenance - Equipment	9,500	4,690	4,810
Grease Trap - Septic Services	2,520	1,155	1,365
Employee Mileage Expenditures	475	-	475
Total Contractual Services	<u>116,149</u>	<u>127,977</u>	<u>(11,828)</u>
Commodities			
Operating Supplies	155	2,916	(2,761)
Utilities - Water	-	180	(180)
Cleaning Supplies	7,500	2,571	4,929
Uniform Supplies	570	-	570
Utilities- Natural Gas	68,400	37,732	30,668
Utilities- Electric	105,075	84,660	20,415
Fuel- Vehicles	1,260	-	1,260
Total Commodities	<u>182,960</u>	<u>128,059</u>	<u>54,901</u>
Total Building Management - Juvenile Justice Center	<u>360,228</u>	<u>329,539</u>	<u>30,689</u>
Building Management - St. Charles North			
Contractual Services			
Disposal and Water Softener Services	4,800	9,005	(4,205)
Janitorial Services	33,505	45,033	(11,528)
Repairs and Maintenance - Roads	20,500	14,651	5,849
Repairs and Maintenance - Buildings	24,600	28,119	(3,519)
Repairs and Maintenance - Grounds	5,100	5,342	(242)
Repairs and Maintenance - Equipment	14,739	16,441	(1,702)
Building Space Rental	53,898	21,464	32,434
Total Contractual Services	<u>157,142</u>	<u>140,055</u>	<u>17,087</u>
Commodities			
Operating Supplies	3,500	11,092	(7,592)
Utilities - Sewer	-	2,916	(2,916)
Utilities - Water	-	222	(222)
Cleaning Supplies	8,100	12,003	(3,903)
Utilities - Natural Gas	51,950	16,055	35,895
Utilities - Electric	112,250	7,582	104,668
Fuel- Vehicles	420	-	420
Total Commodities	<u>176,220</u>	<u>49,870</u>	<u>126,350</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay			
Machinery and Equipment	\$ -	\$ 618	(\$ 618)
Total Building Management - St. Charles North	<u>333,362</u>	<u>190,543</u>	<u>142,819</u>
 Building Management - Aurora Health Department			
Contractual Services			
Disposal and Water Softener Services	2,500	-	2,500
Janitorial Services	16,360	5,970	10,390
Repairs and Maintenance - Roads	11,120	7,821	3,299
Repairs and Maintenance - Buildings	20,300	12,911	7,389
Repairs and Maintenance - Grounds	6,200	13,244	(7,044)
Repairs and Maintenance - Equipment	8,200	1,786	6,414
Equipment Lease	-	120	(120)
Total Contractual Services	<u>64,680</u>	<u>41,852</u>	<u>22,828</u>
Commodities			
Operating Supplies	-	2,984	(2,984)
Utilities - Sewer	-	713	(713)
Utilities - Water	11,880	4,469	7,411
Cleaning Supplies	2,200	-	2,200
Utilities - Natural Gas	18,400	7,039	11,361
Utilities - Electric	26,200	32,980	(6,780)
Total Commodities	<u>58,680</u>	<u>48,185</u>	<u>10,495</u>
Total Building Management - Aurora Health Department	<u>123,360</u>	<u>90,037</u>	<u>33,323</u>
 Building Management - Old Courthouse			
Contractual Services			
Disposal and Water Softener Services	1,500	-	1,500
Janitorial Services	41,804	44,032	(2,228)
Repairs and Maintenance - Roads	27,008	11,191	15,817
Repairs and Maintenance - Buildings	42,100	45,678	(3,578)
Repairs and Maintenance - Grounds	6,200	8,645	(2,445)
Repairs and Maintenance - Equipment	16,300	11,804	4,496
Equipment Lease	-	75	(75)
Total Contractual Services	<u>134,912</u>	<u>121,425</u>	<u>13,487</u>
Commodities			
Operating Supplies	6,500	3,508	2,992
Cleaning Supplies	7,300	1,495	5,805
Utilities - Natural Gas	97,162	51,184	45,978
Utilities - Electric	149,149	79,815	69,334
Total Commodities	<u>260,111</u>	<u>136,002</u>	<u>124,109</u>
Total Building Management - Old Courthouse	<u>395,023</u>	<u>257,427</u>	<u>137,596</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Building Management - Sheriff Facility			
Personnel Services			
Salaries and Wages	\$ 254,466	\$ 251,479	\$ 2,987
Overtime Salaries	9,700	9,642	58
Total Personnel Services	<u>264,166</u>	<u>261,121</u>	<u>3,045</u>
Benefits			
Healthcare Contribution	60,293	51,532	8,761
Dental Contribution	2,147	1,787	360
Total Benefits	<u>62,440</u>	<u>53,319</u>	<u>9,121</u>
Contractual Services			
Disposal and Water Softener Services	12,500	7,370	5,130
Janitorial Services	22,610	23,440	(830)
Repairs and Maintenance - Roads	16,500	14,540	1,960
Repairs and Maintenance - Buildings	73,500	149,709	(76,209)
Repairs and Maintenance - Grounds	26,300	24,663	1,637
Repairs and Maintenance - Equipment	35,200	35,923	(723)
Total Contractual Services	<u>186,610</u>	<u>255,645</u>	<u>(69,035)</u>
Commodities			
Operating Supplies	33,600	19,755	13,845
Utilities - Sewer	-	8,817	(8,817)
Utilities - Water	-	9,153	(9,153)
Cleaning Supplies	23,600	8,989	14,611
Utilities - Natural Gas	225,999	93,133	132,866
Utilities - Electric	314,608	597,664	(283,056)
Total Commodities	<u>597,807</u>	<u>737,511</u>	<u>(139,704)</u>
Total Building Management - Sheriff Facility	<u>1,111,023</u>	<u>1,307,596</u>	<u>(196,573)</u>
Human Resources			
Personnel Services			
Salaries and Wages	<u>273,364</u>	<u>270,041</u>	<u>3,323</u>
Benefits			
Healthcare Contribution	63,458	64,230	(772)
Dental Contribution	2,516	2,277	239
Total Benefits	<u>65,974</u>	<u>66,507</u>	<u>(533)</u>
Contractual Services			
Project Administration Services	25,000	19,726	5,274
Repairs and Maintenance - Computers	5,000	-	5,000
Employment Advertising	1,000	-	1,000
Conferences and Meetings	2,000	2,191	(191)
Employee Training	21,000	5,501	15,499
Employee Mileage Expenditures	350	264	86
General Association Dues	1,000	763	237
Miscellaneous Contractual Expenditures	10,000	3,177	6,823
Total Contractual Services	<u>65,350</u>	<u>31,622</u>	<u>33,728</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities			
Office Supplies	\$ 1,000	\$ 521	\$ 479
Operating Supplies	3,000	1,672	1,328
Computer Related Supplies	1,000	562	438
Books and Subscriptions	500	228	272
Employee Recognition Supplies	500	70	430
Total Commodities	<u>6,000</u>	<u>3,053</u>	<u>2,947</u>
Total Human Resources	<u>410,688</u>	<u>371,223</u>	<u>39,465</u>
County Auditor			
Personnel Services			
Salaries and Wages	<u>179,626</u>	<u>178,798</u>	<u>828</u>
Benefits			
Healthcare Contribution	31,053	29,433	1,620
Dental Contribution	200	199	1
Total Benefits	<u>31,253</u>	<u>29,632</u>	<u>1,621</u>
Contractual Services			
Employee Mileage Expenditures	<u>-</u>	<u>799</u>	<u>(799)</u>
Commodities			
Operating Supplies	<u>3,423</u>	<u>4,185</u>	<u>(762)</u>
Total County Auditor	<u>214,302</u>	<u>213,414</u>	<u>888</u>
Internal Services			
Commodities			
Self-Mailer	17,000	16,435	565
Postage	626,000	555,815	70,185
Telephone	674,000	619,176	54,824
Total Internal Services	<u>1,317,000</u>	<u>1,191,426</u>	<u>125,574</u>
Communication/Technology			
Contractual Services			
Repairs and Maintenance - Computers	<u>313,054</u>	<u>278,528</u>	<u>34,526</u>
Capital Outlay			
Computer Software - Capital	<u>187,197</u>	<u>14,250</u>	<u>172,947</u>
Total Communication/Technology	<u>500,251</u>	<u>292,778</u>	<u>207,473</u>
Operational Support			
Benefits			
Retiree Health/Dental	<u>42,000</u>	<u>58,571</u>	<u>(16,571)</u>
Contractual Services			
Contractual/Consulting Services	-	61,145	(61,145)
Healthcare Administration Services	259,500	120,436	139,064
Total Contractual Services	<u>259,500</u>	<u>181,581</u>	<u>77,919</u>
Total Operational Support	<u>301,500</u>	<u>240,152</u>	<u>61,348</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other - Contingency			
Other Expenditures			
Allowance for Adult Board and Care	\$ 307,895	\$ -	\$ 307,895
Total Other - Contingency	307,895	-	307,895
Treasurer/Collector			
Personnel Services			
Salaries and Wages	464,241	463,357	884
Benefits			
Healthcare Contribution	58,130	56,447	1,683
Dental Contribution	2,265	2,259	6
Total Benefits	60,395	58,706	1,689
Contractual Services			
Contractual/Consulting Services	-	7,500	(7,500)
Non Advelorum SSA Costs	2,000	-	2,000
General Printing	10,000	6,540	3,460
Legal Printing	19,000	20,782	(1,782)
Conferences and Meetings	-	317	(317)
Employee Mileage Expenditures	-	1,144	(1,144)
Total Contractual Services	31,000	36,283	(5,283)
Commodities			
Office Supplies	1,500	1,558	(58)
Operating Supplies	1,000	75	925
Computer Related Supplies	1,882	34	1,848
Total Commodities	4,382	1,667	2,715
Total Treasurer/Collector	560,018	560,013	5
Supervisor of Assessments			
Personnel Services			
Salaries and Wages	678,617	675,615	3,002
Overtime Salaries	12,900	2,739	10,161
Total Personnel Services	691,517	678,354	13,163
Benefits			
Healthcare Contribution	151,317	145,801	5,516
Dental Contribution	4,699	4,687	12
Total Benefits	156,016	150,488	5,528
Contractual Services			
Appraisal Services	7,500	-	7,500
Repairs and Maintenance - Computers	15,000	1,803	13,197
Repairs and Maintenance - Copiers	29,218	23,586	5,632
Legal Printing	237,000	184,522	52,478
Conferences and Meetings	5,000	4,927	73
Employee Training	14,293	6,477	7,816
Employee Mileage Expenditures	1,000	276	724

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Association Dues	\$ 1,500	\$ 1,970	(\$ 470)
Total Contractual Services	310,511	223,561	86,950
Commodities			
Office Supplies	8,000	7,520	480
Operating Supplies	3,000	-	3,000
Computer Related Supplies	6,000	7,234	(1,234)
Books and Subscriptions	2,000	1,617	383
Total Commodities	19,000	16,371	2,629
Total Supervisor of Assessments	1,177,044	1,068,774	108,270
Board of Review			
Personnel Services			
Salaries and Wages	61,598	61,835	(237)
Employee Per Diem	32,000	25,824	6,176
Total Personnel Services	93,598	87,659	5,939
Benefits			
Healthcare Contribution	22,450	18,280	4,170
Dental Contribution	1,271	1,023	248
Total Benefits	23,721	19,303	4,418
Contractual Services			
Appraisal Services	5,000	-	5,000
Legal Printing	10,000	11,771	(1,771)
Employee Mileage Expenditures	1,500	3,679	(2,179)
Total Contractual Services	16,500	15,450	1,050
Commodities			
Office Supplies	1,000	1,227	(227)
Total Board of Review	134,819	123,639	11,180
County Clerk			
Personnel Services			
Salaries and Wages	632,188	645,851	(13,663)
Overtime Salaries	-	199	(199)
Total Personnel Services	632,188	646,050	(13,862)
Benefits			
Healthcare Contribution	116,404	115,095	1,309
Dental Contribution	3,995	3,875	120
Total Benefits	120,399	118,970	1,429
Contractual Services			
Notary Services	40	70	(30)
Non Advelorum SSA Costs	2,000	-	2,000
General Printing	1,200	208	992
Legal Printing	3,400	1,906	1,494
Conferences and Meetings	-	12,381	(12,381)
Employee Training	-	187	(187)
Employee Mileage Expenditures	352	1,821	(1,469)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
General Association Dues	\$ 914	\$ 890	\$ 24
Total Contractual Services	<u>7,906</u>	<u>17,463</u>	<u>(9,557)</u>
Commodities			
Office Supplies	3,000	1,140	1,860
Operating Supplies	800	1,751	(951)
Computer Related Supplies	-	220	(220)
Postage	200	-	200
Books and Subscriptions	500	1,630	(1,130)
Total Commodities	<u>4,500</u>	<u>4,741</u>	<u>(241)</u>
Capital Outlay			
Office Equipment	-	2,961	(2,961)
Total County Clerk	<u>764,993</u>	<u>790,185</u>	<u>(25,192)</u>
Election Expense			
Personnel Services			
Salaries and Wages	512,872	512,095	777
Overtime Salaries	15,000	9,920	5,080
Total Personnel Services	<u>527,872</u>	<u>522,015</u>	<u>5,857</u>
Benefits			
Healthcare Contribution	55,951	71,961	(16,010)
Dental Contribution	2,179	2,835	(656)
Total Benefits	<u>58,130</u>	<u>74,796</u>	<u>(16,666)</u>
Contractual Services			
Election Judges and Workers	220,911	264,070	(43,159)
Election Services	13,775	24,564	(10,789)
Legal Services	300	150	150
Software Licensing Cost	168,476	101,694	66,782
Repairs and Maintenance - Computers	-	24,838	(24,838)
Repairs and Maintenance - Copiers	3,000	2,459	541
Polling Place Rental	11,600	8,160	3,440
Equipment Rental	11,000	7,961	3,039
Repairs and Maintenance - Vehicles	2,500	1,050	1,450
General Advertising	1,000	-	1,000
General Printing	17,700	5,118	12,582
Legal Printing	55,000	11,959	43,041
Conferences and Meetings	6,000	8,781	(2,781)
Employee Training	-	2,362	(2,362)
Employee Mileage Expenditures	10,000	4,150	5,850
General Association Dues	795	745	50
Miscellaneous Contractual Expenditures	-	2,333	(2,333)
Total Contractual Services	<u>522,057</u>	<u>470,394</u>	<u>51,663</u>
Commodities			
Office Supplies	1,600	554	1,046
Operating Supplies	25,540	12,362	13,178
Computer Related Supplies	300	1,199	(899)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Books and Subscriptions	\$ 500	\$ 523	(\$ 23)
Voting Systems and Accessories	134,712	106,156	28,556
Total Commodities	<u>162,652</u>	<u>120,794</u>	<u>41,858</u>
Capital Outlay			
Office Equipment	-	143	(143)
Total Election Expense	<u>1,270,711</u>	<u>1,188,142</u>	<u>82,569</u>
 Alternate Language Coordination			
Personnel Services			
Salaries and Wages	41,172	43,215	(2,043)
Benefits			
Healthcare Contribution	18,472	18,280	192
Dental Contribution	517	515	2
Total Benefits	<u>18,989</u>	<u>18,795</u>	<u>194</u>
Total Alternate Language Coordination	<u>60,161</u>	<u>62,010</u>	<u>(1,849)</u>
 Recorder of Deeds			
Personnel Services			
Salaries and Wages	703,264	697,327	5,937
Benefits			
Healthcare Contribution	150,229	152,135	(1,906)
Dental Contribution	5,862	6,214	(352)
Total Benefits	<u>156,091</u>	<u>158,349</u>	<u>(2,258)</u>
Contractual Services			
General Printing	150	150	-
Employee Mileage Expenditures	1,293	990	303
General Association Dues	1,300	1,100	200
Total Contractual Services	<u>2,743</u>	<u>2,240</u>	<u>503</u>
Commodities			
Office Supplies	2,280	2,278	2
Total Recorder of Deeds	<u>864,378</u>	<u>860,194</u>	<u>4,184</u>
 Regional Office of Education			
Personnel Services			
Salaries and Wages	228,716	239,903	(11,187)
Benefits			
Healthcare Contribution	61,553	53,229	8,324
Dental Contribution	2,464	2,150	314
Total Benefits	<u>64,017</u>	<u>55,379</u>	<u>8,638</u>
Contractual Services			
Trials and Costs of Hearings	50	-	50
Public Official Bonding	100	-	100
General Printing	100	-	100
Legal Printing	50	-	50

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 100	\$ -	\$ 100
Employee Mileage Expenditures	100	-	100
General Association Dues	50	-	50
Total Contractual Services	550	-	550
Commodities			
Office Supplies	1,500	-	1,500
Operating Supplies	500	-	500
Total Commodities	2,000	-	2,000
Total Regional Office of Education	295,283	295,282	1
Aurora Election Expense			
Personnel Services			
Salaries and Wages	104,771	105,273	(502)
Benefits			
Healthcare Contribution	6,288	22,826	(16,538)
Dental Contribution	716	888	(172)
Total Benefits	7,004	23,714	(16,710)
Contractual Services			
Aurora Election Commission	500,000	465,634	34,366
Total Aurora Election Expense	611,775	594,621	17,154
Judiciary and Courts			
Personnel Services			
Salaries and Wages	1,217,730	1,198,503	19,227
Employee Per Diem	-	6,279	(6,279)
Total Personnel Services	1,217,730	1,204,782	12,948
Benefits			
Healthcare Contribution	243,416	224,551	18,865
Dental Contribution	10,520	9,789	731
Uniform Allowance	500	79	421
Total Benefits	254,436	234,419	20,017
Contractual Services			
State of Illinois Salaries	14,000	13,319	681
Jurors - Circuit Court	140,000	166,041	(26,041)
Jurors - Grand Jury	1,000	-	1,000
Jurors' Expenditures	168,000	131,877	36,123
Per Diem Expenditures	150,000	109,721	40,279
Contractual/Consulting Services	185,000	192,114	(7,114)
Court Appointed Counsel	160,000	130,788	29,212
Psychological/Psychiatric Services	41,950	39,957	1,993
Repairs and Maintenance - Equipment	15,000	8,381	6,619
Equipment Rental	5,500	10,878	(5,378)
Liability Insurance	2,000	-	2,000
General Printing	500	246	254
Conferences and Meetings	5,000	3,497	1,503

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 500	\$ -	\$ 500
Employee Mileage Expenditures	3,000	3,464	(464)
General Association Dues	500	230	270
Miscellaneous Contractual Expenditures	-	8,133	(8,133)
Total Contractual Services	<u>891,950</u>	<u>818,646</u>	<u>73,304</u>
Commodities			
Office Supplies	15,000	16,986	(1,986)
Operating Supplies	2,000	40,943	(38,943)
Computer Related Supplies	1,000	916	84
Postage	-	143	(143)
Books and Subscriptions	10,000	32,691	(22,691)
Total Commodities	<u>28,000</u>	<u>91,679</u>	<u>(63,679)</u>
Total Judiciary and Courts	<u>2,392,116</u>	<u>2,349,526</u>	<u>42,590</u>
Circuit Clerk - Administration			
Personnel Services			
Salaries and Wages	3,165,768	3,090,028	75,740
Overtime Salaries	47,083	42,602	4,481
Bond Call	12	11,397	(11,385)
Total Personnel Services	<u>3,212,863</u>	<u>3,144,027</u>	<u>68,836</u>
Benefits			
Healthcare Contribution	817,855	878,751	(60,896)
Dental Contribution	29,371	33,279	(3,908)
Total Benefits	<u>847,226</u>	<u>912,030</u>	<u>(64,804)</u>
Contractual Services			
Legal Services	93	-	93
Repairs and Maintenance - Copiers	3,181	1,886	1,295
Repairs and Maintenance - Equipment	467	304	163
General Printing	-	8,066	(8,066)
Conferences and Meetings	734	1,308	(574)
Employee Mileage Expenditures	5,785	3,714	2,071
General Association Dues	1,120	1,045	75
Miscellaneous Contractual Expenditures	-	14,250	(14,250)
Total Contractual Services	<u>11,380</u>	<u>30,573</u>	<u>(19,193)</u>
Commodities			
Office Supplies	200	1,077	(877)
Books and Subscriptions	1,900	1,068	832
Total Commodities	<u>2,100</u>	<u>2,145</u>	<u>(45)</u>
Total Circuit Clerk - Administration	<u>4,073,569</u>	<u>4,088,775</u>	<u>(15,206)</u>
Circuit Clerk - Intake			
Contractual Services			
Repairs and Maintenance - Equipment	2,039	-	2,039
Equipment Rental	-	3,092	(3,092)
Employee Mileage Expenditures	1,000	133	867

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Contractual Services	\$ 3,039	\$ 3,225	(\$ 186)
Commodities			
Office Supplies	2,997	-	2,997
Total Circuit Clerk - Intake	<u>6,036</u>	<u>3,225</u>	<u>2,811</u>
Circuit Clerk - Records			
Contractual Services			
Repairs and Maintenance - Equipment	405	236	169
Repairs and Maintenance - Vehicles	1,500	1,644	(144)
General Printing	-	640	(640)
Employee Mileage Expenditures	200	-	200
Total Contractual Services	<u>2,105</u>	<u>2,520</u>	<u>(415)</u>
Commodities			
Office Supplies	4,324	4,697	(373)
Fuel - Vehicles	2,400	1,781	619
Total Commodities	<u>6,724</u>	<u>6,478</u>	<u>246</u>
Total Circuit Clerk - Records	<u>8,829</u>	<u>8,998</u>	<u>(169)</u>
Circuit Clerk - Family			
Contractual Services			
Repairs and Maintenance - Equipment	560	-	560
Employee Mileage Expenditures	1,436	2,023	(587)
Total Contractual Services	<u>1,996</u>	<u>2,023</u>	<u>(27)</u>
Commodities			
Office Supplies	3,064	3,544	(480)
Total Circuit Clerk - Family	<u>5,060</u>	<u>5,567</u>	<u>(507)</u>
Circuit Clerk - Civil			
Contractual Services			
Repairs and Maintenance - Equipment	344	440	(96)
Employee Mileage Expenditures	5,750	5,374	376
Total Contractual Services	<u>6,094</u>	<u>5,814</u>	<u>280</u>
Commodities			
Office Supplies	933	4,222	(3,289)
Total Circuit Clerk - Civil	<u>7,027</u>	<u>10,036</u>	<u>(3,009)</u>
Circuit Clerk - Criminal			
Contractual Services			
Repairs and Maintenance - Equipment	513	4	509
Employee Mileage Expenditures	16,695	14,178	2,517
Total Contractual Services	<u>17,208</u>	<u>14,182</u>	<u>3,026</u>
Commodities			
Office Supplies	4,539	2,687	1,852
Total Circuit Clerk - Criminal	<u>21,747</u>	<u>16,869</u>	<u>4,878</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Appeals			
Contractual Services			
General Printing	\$ 35,000	\$ 24,163	\$ 10,837
Employee Mileage Expenditures	100	-	100
Total Contractual Services	<u>35,100</u>	<u>24,163</u>	<u>10,937</u>
Commodities			
Office Supplies	301	437	(136)
Total Circuit Clerk - Appeals	<u>35,401</u>	<u>24,600</u>	<u>10,801</u>
Circuit Clerk - Process Development			
Contractual Services			
Employee Mileage Expenditures	780	163	617
General Association Dues	30	-	30
Total Contractual Services	<u>810</u>	<u>163</u>	<u>647</u>
Commodities			
Office Supplies	160	79	81
Total Circuit Clerk - Process Development	<u>970</u>	<u>242</u>	<u>728</u>
Circuit Clerk - Accounting			
Contractual Services			
Employee Mileage Expenditures	500	-	500
Commodities			
Office Supplies	1,859	346	1,513
Total Circuit Clerk - Accounting	<u>2,359</u>	<u>346</u>	<u>2,013</u>
Circuit Clerk - Chief Deputy			
Contractual Services			
Employee Mileage Expenditures	100	-	100
Commodities			
Office Supplies	1,141	96	1,045
Total Circuit Clerk - Chief Deputy	<u>1,241</u>	<u>96</u>	<u>1,145</u>
Circuit Clerk - Human Resources			
Contractual Services			
Repairs and Maintenance - Equipment	2,250	2,366	(116)
Employee Mileage Expenditures	100	-	100
General Association Dues	325	145	180
Total Contractual Services	<u>2,675</u>	<u>2,511</u>	<u>164</u>
Commodities			
Office Supplies	2,770	747	2,023
Books and Subscriptions	800	-	800
Total Commodities	<u>3,570</u>	<u>747</u>	<u>2,823</u>
Total Circuit Clerk - Human Resources	<u>6,245</u>	<u>3,258</u>	<u>2,987</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk - Customer Service			
Contractual Services			
Employee Mileage Expenditures	\$ 50	\$ 33	\$ 17
Commodities			
Office Supplies	706	22	684
Total Circuit Clerk - Customer Service	<u>756</u>	<u>55</u>	<u>701</u>
States Attorney			
Personnel Services			
Salaries and Wages	3,189,730	3,172,329	17,401
Bond Call	37,700	37,765	(65)
Total Personnel Services	<u>3,227,430</u>	<u>3,210,094</u>	<u>17,336</u>
Benefits			
Healthcare Contribution	783,556	652,299	131,257
Dental Contribution	28,631	24,824	3,807
Total Benefits	<u>812,187</u>	<u>677,123</u>	<u>135,064</u>
Contractual Services			
Contractual/Consulting Services	63,000	67,392	(4,392)
Trials and Costs of Hearings	86,671	93,216	(6,545)
Legal Trial Notices	22,500	16,608	5,892
Witness Costs	23,775	9,079	14,696
Court Reporter Costs	54,964	46,654	8,310
Extradition Costs	75,000	52,583	22,417
Repairs and Maintenance - Copiers	13,500	17,803	(4,303)
Repairs and Maintenance - Equipment	2,000	739	1,261
Repairs and Maintenance - Vehicles	9,000	7,740	1,260
General Printing	1,400	577	823
Conferences and Meetings	2,626	2,883	(257)
Employee Training	2,626	2,604	22
Employee Mileage Expenditures	10,000	9,211	789
General Association Dues	16,602	15,200	1,402
Total Contractual Services	<u>383,664</u>	<u>342,289</u>	<u>41,375</u>
Commodities			
Office Supplies	10,000	2,862	7,138
Operating Supplies	5,500	423	5,077
Books and Subscriptions	10,000	3,702	6,298
Computer Software - Non-Capital	42,000	43,150	(1,150)
Computer Hardware - Non-Capital	1,200	-	1,200
Total Commodities	<u>68,700</u>	<u>50,137</u>	<u>18,563</u>
Total States Attorney	<u>4,491,981</u>	<u>4,279,643</u>	<u>212,338</u>
Public Defender			
Personnel Services			
Salaries and Wages	2,197,726	2,189,902	7,824

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Benefits			
Healthcare Contribution	\$ 460,274	\$ 411,150	\$ 49,124
Dental Contribution	15,724	15,421	303
Total Benefits	<u>475,998</u>	<u>426,571</u>	<u>49,427</u>
Contractual Services			
Trials and Costs of Hearings	40,000	24,621	15,379
Repairs and Maintenance - Copiers	5,000	5,915	(915)
Conferences and Meetings	-	25	(25)
Employee Training	6,000	9,608	(3,608)
Employee Mileage Expenditures	4,000	5,274	(1,274)
Attorney Association Dues	7,500	9,978	(2,478)
Miscellaneous Contractual Expenditures	500	3,010	(2,510)
Total Contractual Services	<u>63,000</u>	<u>58,431</u>	<u>4,569</u>
Commodities			
Office Supplies	8,000	17,183	(9,183)
Computer Related Supplies	6,000	3,217	2,783
Books and Subscriptions	17,000	44,037	(27,037)
Total Commodities	<u>31,000</u>	<u>64,437</u>	<u>(33,437)</u>
Total Public Defender	<u>2,767,724</u>	<u>2,739,341</u>	<u>28,383</u>
Sheriff			
Personnel Services			
Salaries and Wages	7,934,759	7,972,048	(37,289)
Overtime Salaries	224,005	180,991	43,014
Merit Employee Longevity	170,136	155,514	14,622
Total Personnel Services	<u>8,328,900</u>	<u>8,308,553</u>	<u>20,347</u>
Benefits			
Healthcare Contribution	1,475,461	1,355,246	120,215
Dental Contribution	45,505	43,396	2,109
Uniform Allowance	93,500	93,335	165
Total Benefits	<u>1,614,466</u>	<u>1,491,977</u>	<u>122,489</u>
Contractual Services			
Contracts and Consulting	10,600	9,651	949
Medical/Dental/Hospital Services	5,000	5,020	(20)
Investigations	20,000	8,624	11,376
Software Licensing Cost	5,800	5,797	3
Drug Testing and Lab Services	3,600	3,394	206
Repairs and Maintenance - Computers	7,500	7,454	46
Repairs and Maintenance - Copiers	6,000	5,771	229
Repairs and Maintenance - Communications Equip	10,000	8,853	1,147
Repairs and Maintenance - Equipment	5,000	5,119	(119)
Equipment Rental	7,500	118	7,382
Repairs and Maintenance - Vehicles	115,000	116,394	(1,394)
General Printing	1,500	1,269	231
Conferences and Meetings	12,000	11,910	90

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Training	\$ 34,000	\$ 30,706	\$ 3,294
General Association Dues	2,500	2,509	(9)
Total Contractual Services	246,000	222,589	23,411
Commodities			
Office Supplies	6,000	5,590	410
Operating Supplies	30,000	30,043	(43)
Computer Related Supplies	1,000	26,130	(25,130)
Books and Subscriptions	1,000	8,650	(7,650)
Employee Recognition Supplies	1,500	1,706	(206)
Too Good for Drugs Supplies	2,000	1,572	428
S.W.A.T. Supplies	5,000	4,993	7
Bomb Squad Supplies	10,000	9,956	44
Uniform Supplies	7,500	7,354	146
Weapons and Ammunition	9,000	8,929	71
Photography Supplies	3,000	3,000	-
Community Oriented Policing Supplies	1,000	987	13
K-9 Supplies	3,000	2,982	18
Fuel - Vehicles	375,540	368,678	6,862
Investigative Buy	10,000	-	10,000
Total Commodities	465,540	480,570	(15,030)
Total Sheriff	10,654,906	10,503,689	151,217
Adult Corrections			
Personnel Services			
Salaries and Wages	8,651,014	8,674,622	(23,608)
Overtime Salaries	194,565	211,411	(16,846)
Merit Employee Longevity	147,480	147,332	148
Total Personnel Services	8,993,059	9,033,365	(40,306)
Benefits			
Healthcare Contribution	1,623,606	1,573,566	50,040
Dental Contribution	55,562	53,664	1,898
Uniform Allowance	121,000	118,500	2,500
Total Benefits	1,800,168	1,745,730	54,438
Contractual Services			
Medical/Dental/Hospital Services	1,950,000	1,949,662	338
Disposal and Water Softener Services	35,000	26,289	8,711
Repairs and Maintenance - Communications Equip.	4,000	3,794	206
Repairs and Maintenance - Equipment	5,000	6,833	(1,833)
Conferences and Meetings	-	5	(5)
Employee Training	20,000	19,619	381
General Association Dues	400	-	400
Miscellaneous Contractual Expenditures	10,000	9,623	377
Total Contractual Services	2,024,400	2,015,825	8,575
Commodities			
Office Supplies	2,000	2,062	(62)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Operating Supplies	\$ 121,200	\$ 122,918	(\$ 1,718)
S.W.A.T. Supplies	2,770	2,798	(28)
Uniform Supplies	10,000	11,486	(1,486)
Weapons and Ammunition	4,724	4,342	382
Food	785,944	768,422	17,522
Clothing Supplies	27,704	50,300	(22,596)
Total Commodities	954,342	962,328	(7,986)
Total Adult Corrections	13,771,969	13,757,248	14,721
Corrections, Board and Care			
Contractual Services			
Adult Prisoner Board and Care	-	92,940	(92,940)
Total Corrections, Board and Care	-	92,940	(92,940)
Merit Commission			
Personnel Services			
Salaries and Wages	25,000	24,894	106
Employee Per Diem	46,500	39,738	6,762
Total Personnel Services	71,500	64,632	6,868
Contractual Services			
Psychological/Psychiatric Services	2,500	297	2,203
Trials and Costs of Hearings	2,000	125	1,875
General Advertising	-	397	(397)
Employment Advertising	400	-	400
Legal Printing	100	-	100
Employee Mileage Expenditures	6,000	5,685	315
General Association Dues	300	300	-
Physical Agility Testing	3,000	4,020	(1,020)
Entrance/Promotional Testing	6,800	5,436	1,364
Total Contractual Services	21,100	16,260	4,840
Commodities			
Office Supplies	750	667	83
Total Merit Commission	93,350	81,559	11,791
Court Services Administration			
Personnel Services			
Salaries and Wages	321,902	391,045	(69,143)
Benefits			
Healthcare Contribution	49,525	57,068	(7,543)
Dental Contribution	1,432	1,652	(220)
Total Benefits	50,957	58,720	(7,763)
Contractual Services			
Repairs and Maintenance - Copiers	1,000	318	682
Repairs and Maintenance - Office Equipment	350	-	350
General Printing	75	-	75

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 250	\$ -	\$ 250
Employee Training	250	325	(75)
Employee Mileage Expenditures	250	216	34
General Association Dues	500	340	160
Miscellaneous Contractual Expenditures	100	-	100
Total Contractual Services	2,775	1,199	1,576
Commodities			
Office Supplies	1,500	264	1,236
Computer Related Supplies	1,250	-	1,250
Books and Subscriptions	700	914	(214)
Total Commodities	3,450	1,178	2,272
Total Court Services Administration	379,084	452,142	(73,058)
Adult Court Services			
Personnel Services			
Salaries and Wages	1,611,110	1,559,723	51,387
Benefits			
Healthcare Contribution	450,722	374,736	75,986
Dental Contribution	14,566	13,473	1,093
Total Benefits	465,288	388,209	77,079
Contractual Services			
Software Licensing Cost	50	-	50
Lab Services	2,000	-	2,000
Testing Services	1,900	2,822	(922)
Janitorial Services	3,120	2,774	346
Repairs and Maintenance - Copiers	5,800	2,269	3,531
Building Space Rental	3,500	3,611	(111)
Equipment Rental	1,377	1,288	89
Repairs and Maintenance - Vehicles	1,715	4,189	(2,474)
Repairs and Maintenance - Office Equipment	2,200	1,399	801
Employment Advertising	50	-	50
General Printing	500	-	500
Conferences and Meetings	520	-	520
Employee Training	500	1,102	(602)
Employee Mileage Expenditures	1,000	1,249	(249)
General Association Dues	100	140	(40)
Miscellaneous Contractual Expenditures	1,760	1,298	462
Total Contractual Services	26,092	22,141	3,951
Commodities			
Office Supplies	4,000	2,023	1,977
Operating Supplies	1,000	9,616	(8,616)
Computer Related Supplies	3,000	2,972	28
Books and Subscriptions	50	-	50

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Cleaning Supplies	\$ 750	\$ 427	\$ 323
Uniform Supplies	100	270	(170)
Weapons and Ammunition	500	-	500
Medical Supplies and Drugs	250	-	250
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	5,423	(4,423)
Total Commodities	10,700	20,731	(10,031)
Total Adult Court Services	2,113,190	1,990,804	122,386
 Treatment Alternative Court			
Personnel Services			
Salaries and Wages	538	1,203	(665)
Contractual Services			
Contractual/Consulting Services	45,000	47,096	(2,096)
Lab Services	1,740	1,020	720
Conferences and Meetings	-	740	(740)
Employee Training	5,000	-	5,000
Employee Mileage Expenditures	-	230	(230)
Total Contractual Services	51,740	49,086	2,654
Commodities			
Operating Supplies	4,250	908	3,342
Medical Supplies and Drugs	-	600	(600)
Incentives	-	1,050	(1,050)
Total Commodities	4,250	2,558	1,692
Total Treatment Alternative Court	56,528	52,847	3,681
 Electronic Monitoring			
Personnel Services			
Salaries and Wages	241,950	245,239	(3,289)
Overtime Salaries	2,635	714	1,921
Total Personnel Services	244,585	245,953	(1,368)
Benefits			
Healthcare Contribution	41,347	51,437	(10,090)
Dental Contribution	996	1,580	(584)
Total Benefits	42,343	53,017	(10,674)
Contractual Services			
Equipment Rental	108,992	112,933	(3,941)
Repairs and Maintenance - Vehicles	4,000	4,451	(451)
DV GPS Equipment Rental	72,525	80,690	(8,165)
General Printing	50	-	50
Conferences and Meetings	450	125	325
Employee Training	250	308	(58)
Employee Mileage Expenditures	2,000	1,275	725
General Association Dues	150	15	135
Total Contractual Services	188,417	199,797	(11,380)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 1,000	\$ 14	\$ 986
Operating Supplies	500	9	491
Uniform Supplies	500	3,920	(3,420)
Medical Supplies and Drugs	100	-	100
Photography Supplies	100	-	100
Fuel- Vehicles	1,500	1,641	(141)
Total Commodities	3,700	5,584	(1,884)
Total Electronic Monitoring	479,045	504,351	(25,306)
Juvenile Court Services			
Personnel Services			
Salaries and Wages	1,184,509	1,168,167	16,342
Benefits			
Healthcare Contribution	228,675	203,623	25,052
Dental Contribution	8,070	7,751	319
Total Benefits	236,745	211,374	25,371
Contractual Services			
Contractual/Consulting Services	1,000	-	1,000
Lab Services	1,000	-	1,000
Janitorial Services	3,120	2,854	266
Repairs and Maintenance - Copiers	3,500	380	3,120
Building Space Rental	2,600	12,160	(9,560)
Equipment Rental	1,196	1,189	7
Repairs and Maintenance - Vehicles	2,500	2,869	(369)
Repairs and Maintenance - Office Equipment	2,500	794	1,706
Employment Advertising	200	-	200
General Printing	500	-	500
Conferences and Meetings	500	21	479
Employee Training	500	601	(101)
Employee Mileage Expenditures	2,000	2,893	(893)
General Association Dues	100	80	20
Miscellaneous Contractual Expenditures	11,889	11,074	815
Total Contractual Services	33,105	34,915	(1,810)
Commodities			
Office Supplies	3,000	260	2,740
Operating Supplies	4,124	820	3,304
Computer Related Supplies	1,300	1,571	(271)
Books and Subscriptions	250	-	250
Cleaning Supplies	400	228	172
Uniform Supplies	100	21	79
Medical Supplies and Drugs	100	-	100
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	1,113	(113)
Total Commodities	10,324	4,013	6,311

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Juvenile Court Services	<u>\$ 1,464,683</u>	<u>\$ 1,418,469</u>	<u>\$ 46,214</u>
Juvenile Custody			
Personnel Services			
Salaries and Wages	37,162	36,899	263
Benefits			
Healthcare Contribution	18,472	18,280	192
Dental Contribution	517	515	2
Total Benefits	<u>18,989</u>	<u>18,795</u>	<u>194</u>
Contractual Services			
Psychological/Psychiatric Services	321,987	214,648	107,339
Medical/Dental/Hospital Services	1,500	1,102	398
Juvenile Board and Care	418,359	749,387	(331,028)
Employee Training	500	-	500
Employee Mileage Expenditures	500	22	478
Total Contractual Services	<u>742,846</u>	<u>965,159</u>	<u>(222,313)</u>
Commodities			
Clothing Supplies	250	-	250
Total Juvenile Custody	<u>799,247</u>	<u>1,020,853</u>	<u>(221,606)</u>
Juvenile Justice Center			
Personnel Services			
Salaries and Wages	2,239,216	2,226,705	12,511
Overtime Salaries	12,000	3,289	8,711
Total Personnel Services	<u>2,251,216</u>	<u>2,229,994</u>	<u>21,222</u>
Benefits			
Healthcare Contribution	528,119	444,069	84,050
Dental Contribution	16,651	15,604	1,047
Total Benefits	<u>544,770</u>	<u>459,673</u>	<u>85,097</u>
Contractual Services			
Contractual/Consulting Services	148,000	134,747	13,253
Repairs and Maintenance - Copiers	3,500	2,076	1,424
Repairs and Maintenance - Communications Equip.	23,704	18,413	5,291
Repairs and Maintenance - Equipment	5,000	9,476	(4,476)
Equipment Rental	250	-	250
Repairs and Maintenance - Vehicles	1,500	1,061	439
Repairs and Maintenance - Office Equipment	5,500	7,613	(2,113)
Conferences and Meetings	600	628	(28)
Employee Training	100	629	(529)
Employee Mileage Expenditures	750	256	494
General Association Dues	150	30	120
Employee Medical Expenditures	500	-	500
Miscellaneous Contractual Expenditures	1,000	2,850	(1,850)
Total Contractual Services	<u>190,554</u>	<u>177,779</u>	<u>12,775</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 3,500	\$ 3,434	\$ 66
Operating Supplies	20,255	25,151	(4,896)
Computer Related Supplies	1,500	3,025	(1,525)
Utilities - Water	7,000	6,124	876
Uniform Supplies	4,600	4,542	58
Food	112,852	115,557	(2,705)
Clothing Supplies	3,000	6,207	(3,207)
Medical Supplies and Drugs	1,600	1,834	(234)
Occupational Therapy Supplies	250	261	(11)
Fuel - Vehicles	1,600	1,084	516
Total Commodities	156,157	167,219	(11,062)
Total Juvenile Justice Center	3,142,697	3,034,665	108,032
 Kids Education Program			
Personnel Services			
Salaries and Wages	26,800	26,800	-
Benefits			
Healthcare Contribution	6,291	6,225	66
Dental Contribution	200	199	1
Total Benefits	6,491	6,424	67
Contractual Services			
Contractual/Consulting Services	37,869	33,602	4,267
Repairs and Maintenance- Copiers	2,500	374	2,126
General Printing	2,500	-	2,500
Total Contractual Services	42,869	33,976	8,893
Commodities			
Office Supplies	6,500	6,515	(15)
Operating Supplies	4,500	4,450	50
Books and Subscriptions	2,000	1,597	403
Total Commodities	13,000	12,562	438
Total Kids Education Program	89,160	79,762	9,398
 Diagnostic Center			
Personnel Services			
Salaries and Wages	364,998	349,031	15,967
Benefits			
Healthcare Contribution	50,140	54,602	(4,462)
Dental Contribution	2,346	1,992	354
Total Benefits	52,486	56,594	(4,108)
Contractual Services			
Contractual/Consulting Services	27,672	14,250	13,422
Repairs and Maintenance - Computers	750	-	750
Repairs and Maintenance - Copiers	750	-	750
Repairs and Maintenance - Equipment	500	-	500

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Printing	\$ 50	\$ -	\$ 50
Employee Training	4,000	621	3,379
Employee Mileage Expenditures	5,500	6,447	(947)
General Association Dues	1,500	515	985
Miscellaneous Contractual Expenditures	700	-	700
Total Contractual Services	41,422	21,833	19,589
Commodities			
Office Supplies	2,500	1,600	900
Operating Supplies	6,000	9,495	(3,495)
Books and Subscriptions	2,500	1,143	1,357
Medical Supplies and Drugs	50	-	50
Total Commodities	11,050	12,238	(1,188)
Total Diagnostic Center	469,956	439,696	30,260
County Coroner			
Personnel Services			
Salaries and Wages	410,153	420,863	(10,710)
Employee Per Diem	68,819	64,449	4,370
Total Personnel Services	478,972	485,312	(6,340)
Benefits			
Healthcare Contribution	92,217	91,354	863
Dental Contribution	3,695	3,687	8
Total Benefits	95,912	95,041	871
Contractual Services			
Contractual/Consulting Services	44,268	42,338	1,930
Autopsies	45,000	59,398	(14,398)
Forensic Expenditures	17,500	103	17,397
Toxicology Expenditures	38,000	45,344	(7,344)
X-Rays	1,500	-	1,500
Repairs and Maintenance - Computers	300	-	300
Repairs and Maintenance - Copiers	2,000	192	1,808
Repairs and Maintenance - Vehicles	7,000	9,033	(2,033)
Conferences and Meetings	800	414	386
Employee Training	2,000	-	2,000
Employee Mileage Expenditures	500	-	500
General Association Dues	500	650	(150)
Miscellaneous Contractual Expenditures	5,000	2,834	2,166
Total Contractual Services	164,368	160,306	4,062
Commodities			
Office Supplies	3,000	1,621	1,379
Operating Supplies	-	649	(649)
Computer Related Supplies	400	391	9
Books and Subscriptions	300	87	213
Computer Software - Non-Capital	500	-	500
Computer Hardware - Non-Capital	400	-	400

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Court Reporting Supplies	\$ 250	\$ 115	\$ 135
Uniform Supplies	1,000	756	244
Fuel - Vehicles	7,000	6,633	367
Total Commodities	<u>12,850</u>	<u>10,252</u>	<u>2,598</u>
Total County Coroner	<u>752,102</u>	<u>750,911</u>	<u>1,191</u>
Emergency Services			
Personnel Services			
Salaries and Wages	144,918	144,917	1
Benefits			
Healthcare Contribution	18,872	18,675	197
Dental Contribution	716	714	2
Total Benefits	<u>19,588</u>	<u>19,389</u>	<u>199</u>
Contractual Services			
Community Action Program	13,323	7,247	6,076
Repairs and Maintenance - Communications Equip.	2,722	2,865	(143)
Repairs and Maintenance - Equipment	1,500	1,811	(311)
Equipment Rental	1,500	1,706	(206)
Repairs and Maintenance - Vehicles	2,200	2,965	(765)
General Association Dues	-	65	(65)
Miscellaneous Contractual Expenditures	2,512	1,016	1,496
Total Contractual Services	<u>23,757</u>	<u>17,675</u>	<u>6,082</u>
Commodities			
Office Supplies	1,000	1,100	(100)
Operating Supplies	2,513	2,047	466
Fuel - Vehicles	4,000	6,783	(2,783)
Total Commodities	<u>7,513</u>	<u>9,930</u>	<u>(2,417)</u>
Total Emergency Services	<u>195,776</u>	<u>191,911</u>	<u>3,865</u>
County Development			
Personnel Services			
Salaries and Wages	813,408	759,295	54,113
Employee Per Diem	7,500	4,140	3,360
Total Personnel Services	<u>820,908</u>	<u>763,435</u>	<u>57,473</u>
Benefits			
Healthcare Contribution	175,956	164,208	11,748
Dental Contribution	7,616	6,067	1,549
Total Benefits	<u>183,572</u>	<u>170,275</u>	<u>13,297</u>
Contractual Services			
Project Administration Services	13,250	-	13,250
Contractual/Consulting Services	122,728	28,515	94,213
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance - Computers	4,000	-	4,000
Repairs and Maintenance - Copiers	7,000	6,902	98
Repairs and Maintenance - Communications Equip.	1,000	-	1,000

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Vehicles	\$ 10,000	\$ 9,692	\$ 308
Repairs and Maintenance - Office Equipment	1,000	-	1,000
General Printing	12,500	4,336	8,164
Legal Printing	12,000	4,166	7,834
Conferences and Meetings	8,000	1,509	6,491
Employee Training	2,000	78	1,922
Employee Mileage Expenditures	3,000	1,467	1,533
General Association Dues	5,000	2,412	2,588
Miscellaneous Contractual Expenditures	4,500	5,999	(1,499)
Total Contractual Services	207,328	65,076	142,252
Commodities			
Office Supplies	4,500	5,244	(744)
Operating Supplies	7,250	2,677	4,573
Computer Related Supplies	2,500	714	1,786
Books and Subscriptions	2,000	855	1,145
Computer Software - Non-Capital	1,500	-	1,500
Computer Hardware - Non-Capital	1,980	-	1,980
Photography Supplies	500	-	500
Fuel - Vehicles	12,000	9,871	2,129
Total Commodities	32,230	19,361	12,869
Capital Outlay			
Building Improvements	50,000	-	50,000
Total County Development	1,294,038	1,018,147	275,891
Administrative Adjudication Program			
Contractual Services			
Contractual/Consulting Services	8,294	4,800	3,494
General Printing	200	-	200
Employee Training	250	-	250
Total Contractual Services	8,744	4,800	3,944
Commodities			
Office Supplies	500	-	500
Books and Subscriptions	200	-	200
Total Commodities	700	-	700
Total Administrative Adjudication Program	9,444	4,800	4,644
Water Resources			
Personnel Services			
Salaries and Wages	370,981	351,102	19,879
Benefits			
Healthcare Contribution	45,070	57,757	(12,687)
Dental Contribution	1,501	1,881	(380)
Total Benefits	46,571	59,638	(13,067)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Special Studies	\$ 100,000	\$ 230	\$ 99,770
Repairs and Maintenance - Copiers	500	644	(144)
Repairs and Maintenance - Equipment	15,000	15,048	(48)
Repairs and Maintenance - Vehicles	2,000	1,689	311
Repairs and Maintenance - Office Equipment	100	-	100
General Printing	-	68	(68)
Legal Printing	2,000	865	1,135
Conferences and Meetings	500	992	(492)
Employee Training	500	100	400
Employee Mileage Expenditures	100	33	67
General Association Dues	1,000	1,179	(179)
Total Contractual Services	121,700	20,848	100,852
Commodities			
Office Supplies	500	853	(353)
Operating Supplies	100	214	(114)
Computer Related Supplies	-	202	(202)
Books and Subscriptions	100	66	34
Computer Software - Non-Capital	-	2,163	(2,163)
Photography Supplies	50	-	50
Fuel - Vehicles	1,000	895	105
Total Commodities	1,750	4,393	(2,643)
Total Water Resources	541,002	435,981	105,021
Debt Service - Principal	1,040,000	1,040,000	-
Debt Service - Interest and Fees	1,309,226	1,309,175	51
 Total Expenditures	\$ 71,445,773	\$ 69,448,048	\$ 1,997,725

KANE COUNTY, ILLINOIS

General Fund - SAO Domestic Violence Account
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 1,800	\$ 2,092	\$ 292
Total Revenues	1,800	2,092	292
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	310,685	306,720	3,965
Benefits			
Healthcare Contribution	88,443	65,605	22,838
Dental Contribution	3,112	2,553	559
FICA/SS Contribution	23,767	22,633	1,134
IMRF Contribution	30,447	29,187	1,260
Total Benefits	145,769	119,978	25,791
Contractual Services			
Trials and Costs of Hearings	4,165	1,371	2,794
Liability Insurance	9,041	9,041	-
Workers Compensation	5,251	5,251	-
Unemployment Claims	652	652	-
Conferences and Meetings	865	526	339
Employee Training	595	210	385
General Association Dues	953	1,030	(77)
Total Contractual Services	21,522	18,081	3,441
Total Expenditures	477,976	444,779	33,197
Excess (Deficiency) of Revenues Over Expenditures	(476,176)	(442,687)	(918,863)
Other Financing Sources (Uses)			
Transfers In	473,676	473,676	-
Total Other Financing Sources (Uses)	473,676	473,676	-
Net Change in Fund Balance	(\$ 2,500)	30,989	\$ 33,489
Fund Balance at Beginning of Year		145,035	
Fund Balance at End of Year		\$ 176,024	

KANE COUNTY, ILLINOIS

General Fund - Environmental Prosecution Account
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ -	(\$ 1,000)
Interest	600	1,154	554
Total Revenues	1,600	1,154	(446)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	160,970	161,534	(564)
Benefits			
Healthcare Contribution	39,147	33,400	5,747
Dental Contribution	1,251	1,097	154
FICA/SS Contribution	12,314	10,827	1,487
IMRF Contribution	15,775	14,924	851
Total Benefits	68,487	60,248	8,239
Contractual Services			
Trials and Costs of Hearing	500	-	500
Liability Insurance	4,684	4,684	-
Workers Compensation	2,720	2,720	-
Unemployment Claims	338	338	-
Conferences and Meetings	500	295	205
Employee Training	500	425	75
General Association Dues	379	379	-
Total Contractual Services	9,621	8,841	780
Commodities			
Office Supplies	100	44	56
Operating Supplies	85	-	85
Books and Subscriptions	400	146	254
Total Commodities	585	190	395
Total Expenditures	239,663	230,813	8,850
Excess (Deficiency) of Revenues Over Expenditures	(238,063)	(229,659)	(467,722)
Other Financing Sources (Uses)			
Transfers In	238,063	238,063	-
Total Other Financing Sources (Uses)	238,063	238,063	-
Net Change in Fund Balance	\$ -	8,404	\$ 8,404
Fund Balance at Beginning of Year		26,499	
Fund Balance at End of Year		\$ 34,903	

KANE COUNTY, ILLINOIS

General Fund - Economic Development Account
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,100	\$ 2,618	\$ 1,518
Total Revenues	<u>1,100</u>	<u>2,618</u>	<u>1,518</u>
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	132,135	21,196	110,939
Employee Per Diem	50	-	50
Total Personnel Services	<u>132,185</u>	<u>21,196</u>	<u>110,989</u>
Benefits			
Healthcare Contribution	10,480	2,964	7,516
Dental Contribution	482	107	375
FICA/SS Contribution	10,108	1,563	8,545
IMRF Contribution	12,949	2,002	10,947
Total Benefits	<u>34,019</u>	<u>6,636</u>	<u>27,383</u>
Contractual Services			
Contractual/Consulting Services	1,500	3,750	(2,250)
Liability Insurance	3,845	3,845	-
Workers Compensation	2,233	2,233	-
Unemployment Claims	277	277	-
General Printing	500	-	500
Conferences and Meetings	2,000	-	2,000
Employee Mileage Expenditures	250	-	250
General Association Dues	1,000	-	1,000
Miscellaneous Contractual Expenditures	50,000	-	50,000
Total Contractual Services	<u>61,605</u>	<u>10,105</u>	<u>51,500</u>
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	200	-	200
Photography Supplies	100	-	100
Total Commodities	<u>400</u>	<u>-</u>	<u>400</u>
Total Expenditures	<u>228,209</u>	<u>37,937</u>	<u>190,272</u>
Excess (Deficiency) of Revenues Over Expenditures	(227,109)	(35,319)	(262,428)
Other Financing Sources (Uses)			
Transfers In	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Net Change in Fund Balance	(\$ 2,109)	189,681	\$ 191,790
Fund Balance at Beginning of Year		<u>209,122</u>	
Fund Balance at End of Year		<u>\$ 398,803</u>	

KANE COUNTY, ILLINOIS

General Fund - Cost Share Drainage Account
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 51,605	\$ 1,500	(\$ 50,105)
Interest	500	3,636	3,136
Miscellaneous	-	84,219	84,219
	<u>52,105</u>	<u>89,355</u>	<u>37,250</u>
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Engineering Services	55,000	66,060	(11,060)
Contractual/Consulting Services	75,000	37,669	37,331
	<u>130,000</u>	<u>103,729</u>	<u>26,271</u>
Capital Outlay			
Other Construction	602,430	238,628	363,802
	<u>732,430</u>	<u>342,357</u>	<u>390,073</u>
Excess (Deficiency) of Revenues Over Expenditures	(680,325)	(253,002)	(933,327)
Other Financing Sources (Uses)			
Transfers In	595,625	595,625	-
	<u>595,625</u>	<u>595,625</u>	<u>-</u>
Net Change in Fund Balance	(\$ 84,700)	342,623	\$ 427,323
Fund Balance at Beginning of Year		<u>101,189</u>	
Fund Balance at End of Year		<u>\$ 443,812</u>	

KANE COUNTY, ILLINOIS

November 30, 2011

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Insurance Liability Fund - 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.

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.

KANE COUNTY, ILLINOIS

November 30, 2011

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

Circuit Clerk Electronic Citation Fund - To account for fees collected pursuant to State Statutes by the Circuit Clerk. These fees are to be used to defray the costs associated with electronic citations, such as traffic, overweight, DUI, etc.

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.

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.

Equitable Sharing Program Fund - To account for monies collected from the US Department of Justice Asset Forfeiture Program to be used to provide resources to deter crime in the County.

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.

KANE COUNTY, ILLINOIS

November 30, 2011

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Arrestees' Medical Costs Fund - To account for revenues and expenditures associated with the costs of arrestees' medical care.

Kane Comm Fund - To account for revenues and expenditures to provide a continuous telecommunications system for the citizens of Kane County and the public safety agencies devoted to protecting them for the deployment of police, fire, and medical services.

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

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.

KANE COUNTY, ILLINOIS

November 30, 2011

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..

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.

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.

OCR & 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.

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, ILLINOIS

November 30, 2011

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

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).

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.

Recovery Zone Bond Debt Service Fund - To account for all payments of principal and interest due on the County's 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds and the accumulation of debt service reserves and the monies owed to the County for loans provided.

KANE COUNTY, ILLINOIS

November 30, 2011

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.

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.

Recovery Zone Bond Construction Fund - To account for the proceeds of the 2010 Taxable General Obligation Alternate Revenue (Riverboat Revenue) Bonds. (Recovery Zone Loan Program).

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.

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.

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Special Revenue Funds

	<u>Insurance Liability Fund</u>	<u>County Automation Fund</u>	<u>Geographic Information Systems Fund</u>	<u>Illinois Municipal Retirement Fund</u>	<u>Social Security Fund</u>
Assets					
Cash and Investments	\$ 3,396,642	\$ 22,514	\$ 1,893,467	\$ 5,571,038	\$ 3,628,294
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	3,279	19	1,707	4,721	3,107
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	85,096	185,237	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	182,000	-	-	-	-
Total Assets	<u>\$ 3,581,921</u>	<u>\$ 22,533</u>	<u>\$ 1,980,270</u>	<u>\$ 5,760,996</u>	<u>\$ 3,631,401</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 164,568	\$ -	\$ 15,697	\$ 27,615	\$ -
Accrued Payroll	76,624	-	28,497	1,184,270	206,317
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>241,192</u>	<u>-</u>	<u>44,194</u>	<u>1,211,885</u>	<u>206,317</u>
Fund Balances					
Nonspendable	182,000	-	-	-	-
Restricted	2,683,496	2,763	1,533,442	3,880,116	2,900,900
Committed	-	-	-	-	-
Assigned	475,233	19,770	402,634	668,995	524,184
Unassigned	-	-	-	-	-
Total Fund Balances	<u>3,340,729</u>	<u>22,533</u>	<u>1,936,076</u>	<u>4,549,111</u>	<u>3,425,084</u>
Total Liabilities and Fund Balances	<u>\$ 3,581,921</u>	<u>\$ 22,533</u>	<u>\$ 1,980,270</u>	<u>\$ 5,760,996</u>	<u>\$ 3,631,401</u>

Riverboat Fund	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
\$ 11,947,274	\$ 2,028,671	\$ 1,535,628	\$ 453,488	\$ 59,270	\$ 1,109,528	\$ 39,440
758,521	-	-	-	-	-	-
12,162	1,601	1,350	415	46	1,142	37
-	548,427	109,685	-	-	-	-
-	-	-	-	-	-	-
-	-	-	38,167	11,032	21,708	2,458
875,904	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 13,593,861</u>	<u>\$ 2,578,699</u>	<u>\$ 1,646,663</u>	<u>\$ 492,070</u>	<u>\$ 70,348</u>	<u>\$ 1,132,378</u>	<u>\$ 41,935</u>
\$ 151,753	\$ 115,733	\$ -	\$ 17,780	\$ 1,228	\$ 810	\$ -
2,667	-	-	-	3,183	10,293	1,799
-	-	-	-	-	-	-
-	185,089	37,018	-	-	-	-
<u>154,420</u>	<u>300,822</u>	<u>37,018</u>	<u>17,780</u>	<u>4,411</u>	<u>11,103</u>	<u>1,799</u>
-	-	-	-	-	-	-
-	-	-	408,477	33,703	723,241	39,347
12,132,248	2,246,816	1,506,831	-	-	-	-
1,307,193	31,061	102,814	65,813	32,234	398,034	789
-	-	-	-	-	-	-
<u>13,439,441</u>	<u>2,277,877</u>	<u>1,609,645</u>	<u>474,290</u>	<u>65,937</u>	<u>1,121,275</u>	<u>40,136</u>
<u>\$ 13,593,861</u>	<u>\$ 2,578,699</u>	<u>\$ 1,646,663</u>	<u>\$ 492,070</u>	<u>\$ 70,348</u>	<u>\$ 1,132,378</u>	<u>\$ 41,935</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Special Revenue Funds (Continued)

	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund	Child Support Fund
Assets					
Cash and Investments	\$ 195,183	\$ 7,421	\$ 523,298	\$ 582,601	\$ 170,710
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	183	6	805	428	176
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 195,366</u>	<u>\$ 7,427</u>	<u>\$ 524,103</u>	<u>\$ 583,029</u>	<u>\$ 170,886</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 2,616	\$ 3,410	\$ -
Accrued Payroll	-	-	34,737	2,907	9,458
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>37,353</u>	<u>6,317</u>	<u>9,458</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	178,289	7,395	354,595	465,451	86,276
Committed	-	-	-	-	-
Assigned	17,077	32	132,155	111,261	75,152
Unassigned	-	-	-	-	-
Total Fund Balances	<u>195,366</u>	<u>7,427</u>	<u>486,750</u>	<u>576,712</u>	<u>161,428</u>
Total Liabilities and Fund Balances	<u>\$ 195,366</u>	<u>\$ 7,427</u>	<u>\$ 524,103</u>	<u>\$ 583,029</u>	<u>\$ 170,886</u>

Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund	Weed and Seed Fund
\$ 238,387	\$ 39,050	\$ 182,904	\$ 402,975	\$ 90,379	\$ 36,399	\$ 32,240
-	-	-	-	-	-	-
238	30	-	-	-	40	-
-	-	136,583	-	-	-	-
-	-	-	-	-	-	-
-	-	-	36,000	10,350	17,018	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 238,625</u>	<u>\$ 39,080</u>	<u>\$ 319,487</u>	<u>\$ 438,975</u>	<u>\$ 100,729</u>	<u>\$ 53,457</u>	<u>\$ 32,240</u>
\$ -	\$ -	\$ 240	\$ -	\$ 300	\$ -	\$ -
29,708	-	32,292	15,989	6,968	4,245	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>29,708</u>	<u>-</u>	<u>32,532</u>	<u>15,989</u>	<u>7,268</u>	<u>4,245</u>	<u>-</u>
-	-	-	-	-	-	-
197,695	38,970	240,938	-	-	-	32,240
-	-	-	-	-	-	-
11,222	110	46,017	422,986	93,461	49,212	-
-	-	-	-	-	-	-
<u>208,917</u>	<u>39,080</u>	<u>286,955</u>	<u>422,986</u>	<u>93,461</u>	<u>49,212</u>	<u>32,240</u>
<u>\$ 238,625</u>	<u>\$ 39,080</u>	<u>\$ 319,487</u>	<u>\$ 438,975</u>	<u>\$ 100,729</u>	<u>\$ 53,457</u>	<u>\$ 32,240</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Special Revenue Funds (Continued)

	Child Advocacy Center Fund	Equitable Sharing Program Fund	Law Library Fund	Court Security Fund	Arrestees' Medical Costs Fund
Assets					
Cash and Investments	\$ 197,990	\$ 23,601	\$ 283,458	\$ 876,366	\$ 7,856
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	254	17	250	792	18
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	6,992	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	13,300	-
Total Assets	\$ 205,236	\$ 23,618	\$ 283,708	\$ 890,458	\$ 7,874
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 7,568	\$ -	\$ 62,699	\$ 1,396	\$ -
Accrued Payroll	56,778	-	7,248	79,870	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	64,346	-	69,947	81,266	-
Fund Balances					
Nonspendable	-	-	-	13,300	-
Restricted	-	23,563	184,043	65,961	7,724
Committed	-	-	-	-	-
Assigned	140,890	55	29,718	729,931	150
Unassigned	-	-	-	-	-
Total Fund Balances	140,890	23,618	213,761	809,192	7,874
Total Liabilities and Fund Balances	\$ 205,236	\$ 23,618	\$ 283,708	\$ 890,458	\$ 7,874

Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund	Probation Victim Services Fund	Coroner Administration Fund
\$ 294,131	\$ 2,525,106	\$ 134,016	\$ 286,100	\$ 78,612	\$ 6,318	\$ 66,815
-	-	-	-	-	-	-
-	-	113	444	133	4	62
-	-	-	-	-	-	-
-	-	-	-	-	-	-
82,924	3,000	-	-	-	-	19,865
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 377,055</u>	<u>\$ 2,528,106</u>	<u>\$ 134,129</u>	<u>\$ 286,544</u>	<u>\$ 78,745</u>	<u>\$ 6,322</u>	<u>\$ 86,742</u>
\$ 5,708	\$ 225,803	\$ 2,817	\$ 5,645	\$ 4,571	\$ -	\$ 23,426
64,070	-	-	34,534	3,423	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>69,778</u>	<u>225,803</u>	<u>2,817</u>	<u>40,179</u>	<u>7,994</u>	<u>-</u>	<u>23,426</u>
-	-	-	-	-	-	-
307,277	2,302,303	129,505	-	-	6,296	62,977
-	-	-	-	-	-	-
-	-	1,807	246,365	70,751	26	339
-	-	-	-	-	-	-
<u>307,277</u>	<u>2,302,303</u>	<u>131,312</u>	<u>246,365</u>	<u>70,751</u>	<u>6,322</u>	<u>63,316</u>
<u>\$ 377,055</u>	<u>\$ 2,528,106</u>	<u>\$ 134,129</u>	<u>\$ 286,544</u>	<u>\$ 78,745</u>	<u>\$ 6,322</u>	<u>\$ 86,742</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Special Revenue Funds (Continued)

	Animal Control Fund	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund
Assets					
Cash and Investments	\$ 312,838	\$ 10,180,659	\$ 553,460	\$ 10,931,983	\$ 67,469
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	265	9,237	558	8,558	46
Intergovernmental Receivable	-	105,769	124,273	1,009,286	-
Loans Receivable	-	-	-	-	-
Other Receivables	123,507	12,550	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 436,610	\$ 10,308,215	\$ 678,291	\$ 11,949,827	\$ 67,515
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 18,377	\$ 435,720	\$ 35,572	\$ 36,450	\$ -
Accrued Payroll	29,825	164,968	-	133,132	-
Due to Other Funds	919,638	-	-	-	-
Deferred Revenue	-	49,337	18,536	125	-
Total Liabilities	967,840	650,025	54,108	169,707	-
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	7,722,332	389,432	10,296,366	57,742
Committed	-	-	-	-	-
Assigned	-	1,935,858	234,751	1,483,754	9,773
Unassigned	(531,230)	-	-	-	-
Total Fund Balances	(531,230)	9,658,190	624,183	11,780,120	67,515
Total Liabilities and Fund Balances	\$ 436,610	\$ 10,308,215	\$ 678,291	\$ 11,949,827	\$ 67,515

Transportation Sales Tax Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund	Community Development Block Grant Fund	Home Program Fund	Unincorporated Stormwater Management Fund
\$ 19,737,458	\$ 2,970,629	\$ 220,155	\$ 599,054	\$ 28,427	\$ -	\$ 109,260
-	-	-	-	-	-	-
16,229	2,798	264	537	-	-	103
4,236,538	225,267	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 23,990,225</u>	<u>\$ 3,198,694</u>	<u>\$ 220,419</u>	<u>\$ 599,591</u>	<u>\$ 28,427</u>	<u>\$ -</u>	<u>\$ 109,363</u>
\$ 368,125	\$ 255,306	\$ 8,418	\$ 1,300	\$ 2	\$ -	\$ -
-	177,437	30,720	12,623	9,467	1,093	-
-	-	-	-	-	11,451	-
2,009,117	-	-	-	-	-	-
<u>2,377,242</u>	<u>432,743</u>	<u>39,138</u>	<u>13,923</u>	<u>9,469</u>	<u>12,544</u>	<u>-</u>
-	-	-	-	-	-	-
-	2,194,330	-	463,409	18,958	-	97,350
21,272,782	-	-	-	-	-	-
340,201	571,621	181,281	122,259	-	-	12,013
-	-	-	-	-	(12,544)	-
<u>21,612,983</u>	<u>2,765,951</u>	<u>181,281</u>	<u>585,668</u>	<u>18,958</u>	<u>(12,544)</u>	<u>109,363</u>
<u>\$ 23,990,225</u>	<u>\$ 3,198,694</u>	<u>\$ 220,419</u>	<u>\$ 599,591</u>	<u>\$ 28,427</u>	<u>\$ -</u>	<u>\$ 109,363</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Special Revenue Funds (Continued)

	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Neighborhood Stabilization Program Fund	Stormwater Management Planning Fund	Farmland Preservation Fund
Assets					
Cash and Investments	\$ -	\$ -	\$ 114,455	\$ 1,309,228	\$ 3,200,762
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	-	-	1,303	3,004
Intergovernmental Receivable	-	633,369	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	4,525	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ -	\$ 633,369	\$ 114,455	\$ 1,315,056	\$ 3,203,766
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 65,086	\$ -	\$ 11,459	\$ 1,984
Accrued Payroll	-	7,865	3,562	6,036	-
Due to Other Funds	-	586,684	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	-	659,635	3,562	17,495	1,984
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	-	110,893	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	1,297,561	3,201,782
Unassigned	-	(26,266)	-	-	-
Total Fund Balances	-	(26,266)	110,893	1,297,561	3,201,782
Total Liabilities and Fund Balances	\$ -	\$ 633,369	\$ 114,455	\$ 1,315,056	\$ 3,203,766

					<u>Debt Service Funds</u>	
Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund	Mill Creek Special Service Area Fund	Marriage Fees Fund	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund
\$ 236,292	\$ 274,438	\$ 1,121,313	\$ 6,855	\$ 90,941,905	\$ 1,859,080	\$ 2,706,551
-	-	-	-	758,521	-	-
-	238	1,012	-	77,731	1,739	1,900
677,624	-	-	-	7,806,821	-	-
-	-	-	-	-	-	-
1,909	-	-	-	662,338	-	-
-	-	-	-	875,904	-	-
-	-	-	-	195,300	-	-
<u>\$ 915,825</u>	<u>\$ 274,676</u>	<u>\$ 1,122,325</u>	<u>\$ 6,855</u>	<u>\$ 101,318,520</u>	<u>\$ 1,860,819</u>	<u>\$ 2,708,451</u>
\$ 833,668	\$ 1,265	\$ 60,914	\$ -	\$ 2,975,029	\$ -	\$ -
64,133	-	4,620	-	2,541,358	-	-
-	-	-	-	1,517,773	-	-
33,036	-	-	-	2,332,258	-	-
<u>930,837</u>	<u>1,265</u>	<u>65,534</u>	<u>-</u>	<u>9,366,418</u>	<u>-</u>	<u>-</u>
-	-	-	-	195,300	-	-
-	266,698	841,730	6,381	39,362,604	-	2,708,451
-	-	-	-	37,158,677	1,860,819	-
-	6,713	215,061	474	15,820,573	-	-
(15,012)	-	-	-	(585,052)	-	-
<u>(15,012)</u>	<u>273,411</u>	<u>1,056,791</u>	<u>6,855</u>	<u>91,952,102</u>	<u>1,860,819</u>	<u>2,708,451</u>
<u>\$ 915,825</u>	<u>\$ 274,676</u>	<u>\$ 1,122,325</u>	<u>\$ 6,855</u>	<u>\$ 101,318,520</u>	<u>\$ 1,860,819</u>	<u>\$ 2,708,451</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

	Debt Service Funds (Continued)				Capital Projects Funds
	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund
Assets					
Cash and Investments	\$ 2,816,975	\$ 8,341,299	\$ 1,429,527	\$ 17,153,432	\$ 4,455,355
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	2,659	7,681	843	14,822	4,898
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	5,643,899	5,643,899	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	560,748
Prepaid Items	-	-	-	-	-
Total Assets	\$ 2,819,634	\$ 8,348,980	\$ 7,074,269	\$ 22,812,153	\$ 5,021,001
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ 391,821
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	875,904	875,904	-
Deferred Revenue	-	130,531	449,415	579,946	-
Total Liabilities	-	130,531	1,325,319	1,455,850	391,821
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	-	5,748,950	8,457,401	-
Committed	2,819,634	8,218,449	-	12,898,902	-
Assigned	-	-	-	-	4,629,180
Unassigned	-	-	-	-	-
Total Fund Balances	2,819,634	8,218,449	5,748,950	21,356,303	4,629,180
Total Liabilities and Fund Balances	\$ 2,819,634	\$ 8,348,980	\$ 7,074,269	\$ 22,812,153	\$ 5,021,001

Capital Improvement Bond Construction Fund	Transit Sales Tax Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund
\$ 6,017	\$ 5,586,710	\$ 1,704,488	\$ 18,052,142	\$ 948,197	\$ 377,984	\$ 2,462,001
-	-	-	-	-	-	-
5	8,229	3,162	16,272	895	775	2,317
-	-	-	694,202	14,200	-	-
-	-	-	-	-	-	-
-	-	136,908	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 6,022</u>	<u>\$ 5,594,939</u>	<u>\$ 1,844,558</u>	<u>\$ 18,762,616</u>	<u>\$ 963,292</u>	<u>\$ 378,759</u>	<u>\$ 2,464,318</u>
\$ 4,000	\$ 2,128,744	\$ 22,897	\$ 310,725	\$ 223,807	\$ -	\$ -
-	-	-	-	-	-	-
-	-	136,908	-	-	-	-
-	-	-	247,451	14,200	-	-
<u>4,000</u>	<u>2,128,744</u>	<u>159,805</u>	<u>558,176</u>	<u>238,007</u>	<u>-</u>	<u>-</u>
-	-	-	-	-	-	-
-	3,068,523	1,660,638	15,623,535	44,923	183,200	2,193,345
-	-	-	-	-	-	-
2,022	397,672	24,115	2,580,905	680,362	195,559	270,973
-	-	-	-	-	-	-
<u>2,022</u>	<u>3,466,195</u>	<u>1,684,753</u>	<u>18,204,440</u>	<u>725,285</u>	<u>378,759</u>	<u>2,464,318</u>
<u>\$ 6,022</u>	<u>\$ 5,594,939</u>	<u>\$ 1,844,558</u>	<u>\$ 18,762,616</u>	<u>\$ 963,292</u>	<u>\$ 378,759</u>	<u>\$ 2,464,318</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2011

Capital Projects Funds (Continued)

	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund	West Central Impact Fees Fund
Assets					
Cash and Investments	\$ 1,124,122	\$ 489,969	\$ 1,110,827	\$ 1,967,193	\$ 85,185
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	1,211	786	1,108	1,816	112
Intergovernmental Receivable	-	-	96,774	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 1,125,333</u>	<u>\$ 490,755</u>	<u>\$ 1,208,709</u>	<u>\$ 1,969,009</u>	<u>\$ 85,297</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 14,482	\$ 64,031	\$ -	\$ 4,340	\$ 52,428
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	255,526	-	-
Total Liabilities	<u>14,482</u>	<u>64,031</u>	<u>255,526</u>	<u>4,340</u>	<u>52,428</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	964,697	272,761	738,177	1,798,943	8,564
Committed	-	-	-	-	-
Assigned	146,154	153,963	215,006	165,726	24,305
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,110,851</u>	<u>426,724</u>	<u>953,183</u>	<u>1,964,669</u>	<u>32,869</u>
Total Liabilities and Fund Balances	<u>\$ 1,125,333</u>	<u>\$ 490,755</u>	<u>\$ 1,208,709</u>	<u>\$ 1,969,009</u>	<u>\$ 85,297</u>

					Permanent Fund		
North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds		
\$ 478,066	\$ 459,436	\$ 367,499	\$ 39,675,191	\$ 2,436,213	\$ 150,206,741		
-	-	-	-	-	758,521		
533	409	304	42,832	2,840	138,225		
142,958	-	-	948,134	-	8,754,955		
-	-	-	-	-	5,643,899		
-	-	-	136,908	26,272	825,518		
-	-	-	560,748	598,135	2,034,787		
-	-	-	-	-	195,300		
<u>\$ 621,557</u>	<u>\$ 459,845</u>	<u>\$ 367,803</u>	<u>\$ 41,363,813</u>	<u>\$ 3,063,460</u>	<u>\$ 168,557,946</u>		
\$ 4,436	\$ -	\$ -	\$ 3,221,711	\$ -	\$ 6,196,740		
-	-	-	-	-	2,541,358		
-	-	-	136,908	-	2,530,585		
3,992	-	-	521,169	-	3,433,373		
<u>8,428</u>	<u>-</u>	<u>-</u>	<u>3,879,788</u>	<u>-</u>	<u>14,702,056</u>		
-	-	-	-	1,150,000	1,345,300		
594,772	450,685	360,736	27,963,499	-	75,783,504		
-	-	-	-	-	50,057,579		
18,357	9,160	7,067	9,520,526	1,913,460	27,254,559		
-	-	-	-	-	(585,052)		
<u>613,129</u>	<u>459,845</u>	<u>367,803</u>	<u>37,484,025</u>	<u>3,063,460</u>	<u>153,855,890</u>		
<u>\$ 621,557</u>	<u>\$ 459,845</u>	<u>\$ 367,803</u>	<u>\$ 41,363,813</u>	<u>\$ 3,063,460</u>	<u>\$ 168,557,946</u>		

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund
Revenues					
Property Tax	\$ 3,140,189	\$ -	\$ -	\$ 5,872,233	\$ 3,209,075
Other Taxes	2,176	-	-	4,352	2,176
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	271	4,675	1,230,327	-	-
Fines	-	-	-	-	-
Reimbursements	220,088	-	-	-	8,924
Interest	21,980	140	12,531	36,408	20,301
Miscellaneous	15,206	-	-	-	1,871
Total Revenues	3,399,910	4,815	1,242,858	5,912,993	3,242,347
Expenditures					
Current:					
General Government	2,468,287	-	909,214	5,680,306	3,181,096
Public Service and Records	-	-	-	-	-
Judicial	868,311	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	20,755	-	-
Total Expenditures	3,336,598	-	929,969	5,680,306	3,181,096
Excess (Deficiency) of Revenues Over Expenditures	63,312	4,815	312,889	232,687	61,251
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	-	-	-	64,518	27,518
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	-	-	64,518	27,518
Net Change in Fund Balances	63,312	4,815	312,889	297,205	88,769
Fund Balances (Deficit), Beginning of Year	3,277,417	17,718	1,623,187	4,251,906	3,336,315
Fund Balances (Deficit), End of Year	\$ 3,340,729	\$ 22,533	\$ 1,936,076	\$ 4,549,111	\$ 3,425,084

<u>Riverboat Fund</u>	<u>Public Safety Sales Tax Fund</u>	<u>Transit Sales Tax Contingency Fund</u>	<u>Tax Sale Automation Fund</u>	<u>Vital Records Automation Fund</u>	<u>Recorder's Automation Fund</u>	<u>Rental Housing Support Surcharge Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	2,179,530	435,906	-	-	-	-
-	-	-	-	-	-	-
-	-	-	50,372	144,054	319,652	35,852
-	-	-	-	-	-	-
97,517	10,878	9,294	3,169	290	9,465	293
<u>6,491,500</u>	<u>-</u>	<u>-</u>	<u>5,210</u>	<u>-</u>	<u>130</u>	<u>-</u>
<u>6,589,017</u>	<u>2,190,408</u>	<u>445,200</u>	<u>58,751</u>	<u>144,344</u>	<u>329,247</u>	<u>36,145</u>
1,524,946	-	-	-	-	-	-
-	-	-	6,712	117,252	518,270	38,695
-	1,191,545	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	1,002,324	-	13,060	3,522	153,693	-
<u>1,524,946</u>	<u>2,193,869</u>	<u>-</u>	<u>19,772</u>	<u>120,774</u>	<u>671,963</u>	<u>38,695</u>
<u>5,064,071</u>	<u>(3,461)</u>	<u>445,200</u>	<u>38,979</u>	<u>23,570</u>	<u>(342,716)</u>	<u>(2,550)</u>
-	-	-	-	-	-	-
-	30,374	-	-	-	-	-
<u>(4,176,954)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(4,176,954)</u>	<u>30,374</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
887,117	26,913	445,200	38,979	23,570	(342,716)	(2,550)
<u>12,552,324</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>\$ 13,439,441</u>	<u>\$ 2,277,877</u>	<u>\$ 1,609,645</u>	<u>\$ 474,290</u>	<u>\$ 65,937</u>	<u>\$ 1,121,275</u>	<u>\$ 40,136</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

Special Revenue Funds (Continued)

	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund	Child Support Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	117,934	-	1,086,045	-	132,233
Fines	-	4,879	-	1,032,477	-
Reimbursements	-	-	-	-	-
Interest	1,381	29	6,470	4,240	1,622
Miscellaneous	-	-	-	-	-
Total Revenues	<u>119,315</u>	<u>4,908</u>	<u>1,092,515</u>	<u>1,036,717</u>	<u>133,855</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	115,539	-	1,503,305	1,314,074	256,581
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	43,473	-	-
Total Expenditures	<u>115,539</u>	<u>-</u>	<u>1,546,778</u>	<u>1,314,074</u>	<u>256,581</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>3,776</u>	<u>4,908</u>	<u>(454,263)</u>	<u>(277,357)</u>	<u>(122,726)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	<u>3,776</u>	<u>4,908</u>	<u>(454,263)</u>	<u>(277,357)</u>	<u>(122,726)</u>
Fund Balances (Deficit), Beginning of Year	<u>191,590</u>	<u>2,519</u>	<u>941,013</u>	<u>854,069</u>	<u>284,154</u>
Fund Balances (Deficit), End of Year	<u>\$ 195,366</u>	<u>\$ 7,427</u>	<u>\$ 486,750</u>	<u>\$ 576,712</u>	<u>\$ 161,428</u>

Circuit Clerk Administrative Services Fund	Circuit Clerk Electronic Citation Fund	Title IV-D Child Support Fund	Drug Prosecution Fund	Victim Coordinator Services Program Fund	Auto Theft Task Force Fund	Weed and Seed Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	816,841	149,967	82,691	68,073	157,000
256,077	63,480	-	-	-	-	-
-	-	-	82,121	-	-	-
-	-	-	-	-	-	-
1,773	110	-	-	-	327	-
-	-	-	-	-	-	-
<u>257,850</u>	<u>63,590</u>	<u>816,841</u>	<u>232,088</u>	<u>82,691</u>	<u>68,400</u>	<u>157,000</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
267,650	24,510	776,507	339,394	149,156	91,149	144,330
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>267,650</u>	<u>24,510</u>	<u>776,507</u>	<u>339,394</u>	<u>149,156</u>	<u>91,149</u>	<u>144,330</u>
(9,800)	39,080	40,334	(107,306)	(66,465)	(22,749)	12,670
-	-	-	-	-	-	-
-	-	27,266	143,141	70,866	23,944	-
-	-	-	-	-	-	-
-	-	27,266	143,141	70,866	23,944	-
(9,800)	39,080	67,600	35,835	4,401	1,195	12,670
<u>218,717</u>	<u>-</u>	<u>219,355</u>	<u>387,151</u>	<u>89,060</u>	<u>48,017</u>	<u>19,570</u>
<u>\$ 208,917</u>	<u>\$ 39,080</u>	<u>\$ 286,955</u>	<u>\$ 422,986</u>	<u>\$ 93,461</u>	<u>\$ 49,212</u>	<u>\$ 32,240</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2011

Special Revenue Funds (Continued)

	Child Advocacy Center Fund	Equitable Sharing Program Fund	Law Library Fund	Court Security Fund	Arrestees' Medical Costs Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	85,338	-	-	-	-
Charges for Services	131,688	-	330,671	1,532,189	23,274
Fines	-	-	86	-	-
Reimbursements	37,917	-	15,524	-	-
Interest	2,072	55	1,960	6,650	111
Miscellaneous	-	23,563	2,276	-	-
Total Revenues	<u>257,015</u>	<u>23,618</u>	<u>350,517</u>	<u>1,538,839</u>	<u>23,385</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	843,709	-	326,480	-	-
Public Safety	-	-	-	1,819,285	20,400
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	40,896	21,770	-
Total Expenditures	<u>843,709</u>	<u>-</u>	<u>367,376</u>	<u>1,841,055</u>	<u>20,400</u>
Excess (Deficiency) of Revenues Over Expenditures	(586,694)	23,618	(16,859)	(302,216)	2,985
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	680,083	-	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>680,083</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Change in Fund Balances	93,389	23,618	(16,859)	(302,216)	2,985
Fund Balances (Deficit), Beginning of Year	<u>47,501</u>	<u>-</u>	<u>230,620</u>	<u>1,111,408</u>	<u>4,889</u>
Fund Balances (Deficit), End of Year	<u>\$ 140,890</u>	<u>\$ 23,618</u>	<u>\$ 213,761</u>	<u>\$ 809,192</u>	<u>\$ 7,874</u>

<u>Kane Comm Fund</u>	<u>Probation Services Fund</u>	<u>Substance Abuse Screening Fund</u>	<u>Drug Court Special Resources Fund</u>	<u>Juvenile Drug Court Fund</u>	<u>Probation Victim Services Fund</u>	<u>Coroner Administration Fund</u>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
384,960	851,777	105,474	107,177	45,933	6,614	83,902
-	-	-	-	-	-	-
521,386	42,437	-	300	-	-	-
-	-	732	3,694	1,117	20	327
-	-	-	-	7,000	-	-
<u>906,346</u>	<u>894,214</u>	<u>106,206</u>	<u>111,171</u>	<u>54,050</u>	<u>6,634</u>	<u>84,229</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,383,092	638,185	36,339	676,731	85,869	3,000	46,615
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	29,566	-	-	-	-	-
<u>1,383,092</u>	<u>667,751</u>	<u>36,339</u>	<u>676,731</u>	<u>85,869</u>	<u>3,000</u>	<u>46,615</u>
(476,746)	226,463	69,867	(565,560)	(31,819)	3,634	37,614
-	-	-	-	-	-	-
784,023	-	-	576,593	21,531	-	-
-	-	-	-	-	-	-
<u>784,023</u>	<u>-</u>	<u>-</u>	<u>576,593</u>	<u>21,531</u>	<u>-</u>	<u>-</u>
307,277	226,463	69,867	11,033	(10,288)	3,634	37,614
-	2,075,840	61,445	235,332	81,039	2,688	25,702
<u>\$ 307,277</u>	<u>\$ 2,302,303</u>	<u>\$ 131,312</u>	<u>\$ 246,365</u>	<u>\$ 70,751</u>	<u>\$ 6,322</u>	<u>\$ 63,316</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

Special Revenue Funds (Continued)

	Animal Control Fund	County Highway Fund	County Bridge Fund	Motor Fuel Tax Fund	County Highway Matching Fund
Revenues					
Property Tax	\$ -	\$ 4,997,023	\$ 312,058	\$ -	\$ 65,161
Other Taxes	-	3,917	758	6,745,896	435
Licenses and Permits	-	198,290	-	-	-
Grants	-	-	-	1,151,808	-
Charges for Services	861,396	37,962	-	-	-
Fines	8,230	-	-	-	-
Reimbursements	30,485	319,389	111,162	663,504	-
Interest	1,825	77,709	4,086	91,962	186
Miscellaneous	14,984	-	-	666	-
Total Revenues	916,920	5,634,290	428,064	8,653,836	65,782
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	807,499	-	-	-	-
Highways and Streets	-	5,020,571	376,969	4,324,482	64,326
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	932,434	105,000	-	-
Total Expenditures	807,499	5,953,005	481,969	4,324,482	64,326
Excess (Deficiency) of Revenues Over Expenditures	109,421	(318,715)	(53,905)	4,329,354	1,456
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	-	49,265	-	-	-
Transfers Out	-	-	-	(3,494,862)	-
Total Other Financing Sources (Uses)	-	49,265	-	(3,494,862)	-
Net Change in Fund Balances	109,421	(269,450)	(53,905)	834,492	1,456
Fund Balances (Deficit), Beginning of Year	(640,651)	9,927,640	678,088	10,945,628	66,059
Fund Balances (Deficit), End of Year	(\$ 531,230)	\$ 9,658,190	\$ 624,183	\$ 11,780,120	\$ 67,515

<u>Transportation Sales Tax Fund</u>	<u>County Health Fund</u>	<u>Kane Kares Fund</u>	<u>Veterans' Commission Fund</u>	<u>Community Development Block Grant Fund</u>	<u>Home Program Fund</u>	<u>Unincorporated Stormwater Management Fund</u>
\$ -	\$ 1,966,890	\$ -	\$ 304,367	\$ -	\$ -	\$ -
11,914,764	1,306	-	758	-	-	-
-	1,055,068	-	-	-	-	-
-	2,491,512	265,169	-	1,573,780	697,449	-
-	147,728	-	-	-	-	-
-	-	-	-	-	-	-
1,060,585	281,967	20	-	31,243	-	-
124,282	18,463	1,570	3,815	-	-	781
-	24,276	20	2,889	18,140	7,136	-
<u>13,099,631</u>	<u>5,987,210</u>	<u>266,779</u>	<u>311,829</u>	<u>1,623,163</u>	<u>704,585</u>	<u>781</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,439,804	-	-	-	-	-	-
-	5,720,011	540,554	313,220	-	-	-
-	-	-	-	-	-	-
-	-	-	-	1,610,797	679,403	-
-	-	-	-	-	-	-
799,106	11,699	-	-	-	-	-
<u>2,238,910</u>	<u>5,731,710</u>	<u>540,554</u>	<u>313,220</u>	<u>1,610,797</u>	<u>679,403</u>	<u>-</u>
<u>10,860,721</u>	<u>255,500</u>	<u>(273,775)</u>	<u>(1,391)</u>	<u>12,366</u>	<u>25,182</u>	<u>781</u>
-	-	-	-	-	-	-
-	-	429,424	-	-	-	-
<u>(8,309,829)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(8,309,829)</u>	<u>-</u>	<u>429,424</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
2,550,892	255,500	155,649	(1,391)	12,366	25,182	781
<u>19,062,091</u>	<u>2,510,451</u>	<u>25,632</u>	<u>587,059</u>	<u>6,592</u>	<u>(37,726)</u>	<u>108,582</u>
<u>\$ 21,612,983</u>	<u>\$ 2,765,951</u>	<u>\$ 181,281</u>	<u>\$ 585,668</u>	<u>\$ 18,958</u>	<u>(\$ 12,544)</u>	<u>\$ 109,363</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

Special Revenue Funds (Continued)

	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Neighborhood Stabilization Program Fund	Stormwater Management Planning Fund	Farmland Preservation Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	83,673	1,444,109	1,054,958	29,116	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	408,053	9,900	-
Interest	-	-	-	10,398	23,397
Miscellaneous	298	-	-	-	-
Total Revenues	<u>83,971</u>	<u>1,444,109</u>	<u>1,463,011</u>	<u>49,414</u>	<u>23,397</u>
Expenditures					
Current:					
General Government	-	-	-	-	20,793
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	255,562	-
Development, Housing and Economic Development	78,493	1,342,453	1,351,100	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	5,180	90,562	-	29,557	-
Total Expenditures	<u>83,673</u>	<u>1,433,015</u>	<u>1,351,100</u>	<u>285,119</u>	<u>20,793</u>
Excess (Deficiency) of Revenues Over Expenditures	298	11,094	111,911	(235,705)	2,604
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	-	-	-	207,696	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>207,696</u>	<u>-</u>
Net Change in Fund Balances	298	11,094	111,911	(28,009)	2,604
Fund Balances (Deficit), Beginning of Year	(298)	(37,360)	(1,018)	1,325,570	3,199,178
Fund Balances (Deficit), End of Year	<u>\$ -</u>	<u>(\$ 26,266)</u>	<u>\$ 110,893</u>	<u>\$ 1,297,561</u>	<u>\$ 3,201,782</u>

					Debt Service Funds	
Kane County Department of Employment and Education Fund	Kane Law Enforcement Fund	Mill Creek Special Service Area Fund	Marriage Fees Fund	Total Nonmajor Special Revenue Funds	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund
\$ -	\$ -	\$ 677,318	\$ -	\$ 20,544,314	\$ -	\$ 2,533,826
-	-	-	-	21,291,974	-	1,741
-	-	-	-	1,253,358	-	-
7,836,531	-	-	-	17,988,015	-	-
-	-	-	16,486	8,108,203	-	-
-	172,551	-	-	1,300,344	-	-
-	-	-	-	3,762,884	-	-
-	1,573	6,793	6	621,802	14,265	7,027
13,893	-	5,232	-	6,634,290	-	-
<u>7,850,424</u>	<u>174,124</u>	<u>689,343</u>	<u>16,492</u>	<u>81,505,184</u>	<u>14,265</u>	<u>2,542,594</u>
-	-	517,488	-	14,302,130	-	-
7,847,975	-	-	-	8,528,904	-	-
-	-	-	14,343	7,035,038	-	-
-	4,022	-	-	6,712,582	-	-
-	-	-	-	11,226,152	-	-
-	-	-	-	6,573,785	-	-
-	-	-	-	255,562	-	-
-	-	-	-	5,062,246	-	-
-	-	-	-	-	660,000	2,335,000
-	-	-	-	-	159,457	135,069
-	-	-	-	3,302,597	-	-
<u>7,847,975</u>	<u>4,022</u>	<u>517,488</u>	<u>14,343</u>	<u>62,998,996</u>	<u>819,457</u>	<u>2,470,069</u>
<u>2,449</u>	<u>170,102</u>	<u>171,855</u>	<u>2,149</u>	<u>18,506,188</u>	<u>(805,192)</u>	<u>72,525</u>
-	-	-	-	-	-	-
-	-	-	-	3,136,242	818,923	-
-	-	(20,000)	-	(16,001,645)	-	-
-	-	(20,000)	-	(12,865,403)	818,923	-
2,449	170,102	151,855	2,149	5,640,785	13,731	72,525
(17,461)	103,309	904,936	4,706	86,311,317	1,847,088	2,635,926
<u>(\$ 15,012)</u>	<u>\$ 273,411</u>	<u>\$ 1,056,791</u>	<u>\$ 6,855</u>	<u>\$ 91,952,102</u>	<u>\$ 1,860,819</u>	<u>\$ 2,708,451</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

	Debt Service Funds (Continued)				Capital Projects Funds
	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund	Total Nonmajor Debt Service Funds	Capital Projects Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ 2,533,826	\$ -
Other Taxes	-	-	-	1,741	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	276,588	89,664	366,252	-
Interest	-	72,775	6,161	100,228	49,474
Miscellaneous	11	-	-	11	2,416
Total Revenues	11	349,363	95,825	3,002,058	51,890
Expenditures					
Current:					
General Government	-	-	-	-	137,412
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	2,000,000	7,715,000	-	12,710,000	-
Interest and Fees	1,439,431	790,951	450	2,525,358	-
Capital Outlay	-	-	-	-	2,640,868
Total Expenditures	3,439,431	8,505,951	450	15,235,358	2,778,280
Excess (Deficiency) of Revenues Over Expenditures	(3,439,420)	(8,156,588)	95,375	(12,233,300)	(2,726,390)
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	3,494,862	8,309,829	5,653,575	18,277,189	-
Transfers Out	-	-	-	-	(137,000)
Total Other Financing Sources (Uses)	3,494,862	8,309,829	5,653,575	18,277,189	(137,000)
Net Change in Fund Balances	55,442	153,241	5,748,950	6,043,889	(2,863,390)
Fund Balances (Deficit), Beginning of Year	2,764,192	8,065,208	-	15,312,414	7,492,570
Fund Balances (Deficit), End of Year	\$ 2,819,634	\$ 8,218,449	\$ 5,748,950	\$ 21,356,303	\$ 4,629,180

Capital Improvement Bond Construction Fund	Transit Sales Tax Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund
\$ -	\$ -	\$ 5,656	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	11,789	136,153	65,098
-	-	-	-	-	-	-
6,526	94,986	24,068	9,261,072	91,323	-	347,139
-	-	-	135,921	6,712	7,143	17,187
-	-	-	2,048	-	-	-
<u>6,526</u>	<u>94,986</u>	<u>29,724</u>	<u>9,399,041</u>	<u>109,824</u>	<u>143,296</u>	<u>429,424</u>
143,713	-	273,316	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	9,110,773	-	1,120,872	223,807	3,196	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	45,810	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,320,035	2,288,746	43,444	4,909,520	106,367	774,286	-
<u>3,463,748</u>	<u>11,399,519</u>	<u>362,570</u>	<u>6,030,392</u>	<u>330,174</u>	<u>777,482</u>	<u>-</u>
(3,457,222)	(11,304,533)	(332,846)	3,368,649	(220,350)	(634,186)	429,424
-	-	7,670,000	-	-	-	-
-	-	-	-	-	-	-
-	-	(5,653,575)	-	(574)	(6,808)	(22,497)
-	-	2,016,425	-	(574)	(6,808)	(22,497)
(3,457,222)	(11,304,533)	1,683,579	3,368,649	(220,924)	(640,994)	406,927
<u>3,459,244</u>	<u>14,770,728</u>	<u>1,174</u>	<u>14,835,791</u>	<u>946,209</u>	<u>1,019,753</u>	<u>2,057,391</u>
<u>\$ 2,022</u>	<u>\$ 3,466,195</u>	<u>\$ 1,684,753</u>	<u>\$ 18,204,440</u>	<u>\$ 725,285</u>	<u>\$ 378,759</u>	<u>\$ 2,464,318</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2011

Capital Projects Funds (Continued)

	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund	Upper Fox Impact Fees Fund	West Central Impact Fees Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	35,737	35,402	55,432	66,375	3,472
Fines	-	-	-	-	-
Reimbursements	-	-	2,500	-	-
Interest	10,509	7,300	8,512	13,784	1,052
Miscellaneous	2,329	-	23	-	-
Total Revenues	48,575	42,702	66,467	80,159	4,524
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	186,453	-	-	-	135,126
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	430,561	739,278	109,266	4,340	-
Total Expenditures	617,014	739,278	109,266	4,340	135,126
Excess (Deficiency) of Revenues Over Expenditures	(568,439)	(696,576)	(42,799)	75,819	(130,602)
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(2,348)	(1,720)	(2,463)	(3,334)	(159)
Total Other Financing Sources (Uses)	(2,348)	(1,720)	(2,463)	(3,334)	(159)
Net Change in Fund Balances	(570,787)	(698,296)	(45,262)	72,485	(130,761)
Fund Balances (Deficit), Beginning of Year	1,681,638	1,125,020	998,445	1,892,184	163,630
Fund Balances (Deficit), End of Year	\$ 1,110,851	\$ 426,724	\$ 953,183	\$ 1,964,669	\$ 32,869

				Permanent Fund	
North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ 5,656	\$ -	\$ 23,083,796
-	-	-	-	-	21,293,715
-	-	-	-	-	1,253,358
-	-	-	-	-	17,988,015
52,728	26,788	92,618	581,592	-	8,689,795
-	-	-	-	-	1,300,344
138,966	-	-	9,841,000	-	13,970,136
4,390	3,125	2,160	392,849	21,764	1,136,643
-	-	29	6,845	-	6,641,146
<u>196,084</u>	<u>29,913</u>	<u>94,807</u>	<u>10,827,942</u>	<u>21,764</u>	<u>95,356,948</u>
-	-	-	554,441	-	14,856,571
-	-	-	-	-	8,528,904
-	-	-	-	-	7,035,038
-	-	-	-	-	6,712,582
158,842	-	-	10,939,069	-	22,165,221
-	-	-	-	-	6,573,785
-	-	-	-	-	255,562
-	-	-	45,810	-	5,108,056
-	-	-	-	-	12,710,000
-	-	-	-	-	2,525,358
64,555	-	-	15,431,266	-	18,733,863
<u>223,397</u>	<u>-</u>	<u>-</u>	<u>26,970,586</u>	<u>-</u>	<u>105,204,940</u>
(27,313)	29,913	94,807	(16,142,644)	21,764	(9,847,992)
-	-	-	7,670,000	-	7,670,000
-	-	-	-	-	21,413,431
(2,636)	(1,339)	(5,387)	(5,839,840)	-	(21,841,485)
(2,636)	(1,339)	(5,387)	1,830,160	-	7,241,946
(29,949)	28,574	89,420	(14,312,484)	21,764	(2,606,046)
<u>643,078</u>	<u>431,271</u>	<u>278,383</u>	<u>51,796,509</u>	<u>3,041,696</u>	<u>156,461,936</u>
<u>\$ 613,129</u>	<u>\$ 459,845</u>	<u>\$ 367,803</u>	<u>\$ 37,484,025</u>	<u>\$ 3,063,460</u>	<u>\$ 153,855,890</u>

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 3,109,343	\$ 3,140,189	\$ 30,846
Other Taxes	-	2,176	2,176
Charges for Services	-	271	271
Reimbursements	220,000	220,088	88
Interest	10,000	21,980	11,980
Miscellaneous	25,000	15,206	(9,794)
Total Revenues	<u>3,364,343</u>	<u>3,399,910</u>	<u>35,567</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	129,883	107,088	22,795
Benefits			
Healthcare Contribution	30,070	11,564	18,506
Dental Contribution	1,677	554	1,123
FICA/SS Contribution	9,936	7,521	2,415
IMRF Contribution	12,729	9,875	2,854
Total Benefits	<u>54,412</u>	<u>29,514</u>	<u>24,898</u>
Contractual Services			
Project Administration Services	125,000	149,240	(24,240)
Contractual/Consulting Services	265,239	590,397	(325,158)
Liability Insurance	675,826	324,278	351,548
Workers Compensation	984,524	1,145,091	(160,567)
Unemployment Claims	252,032	121,711	130,321
Conferences and Meetings	600	-	600
Employee Training	800	-	800
General Association Dues	450	-	450
Total Contractual Services	<u>2,304,471</u>	<u>2,330,717</u>	<u>(26,246)</u>
Commodities			
Office Supplies	400	289	111
Operating Supplies	200	200	-
Computer Related Supplies	200	179	21
Books and Subscriptions	300	300	-
Total Commodities	<u>1,100</u>	<u>968</u>	<u>132</u>
Total General Government	<u>2,489,866</u>	<u>2,468,287</u>	<u>21,579</u>
Judicial			
Personnel Services			
Salaries and Wages	447,727	441,420	6,307
Benefits			
Healthcare Contribution	86,860	54,375	32,485
Dental Contribution	2,386	1,906	480
FICA/SS Contribution	34,251	31,611	2,640

(Continued)

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
IMRF Contribution	\$ 43,877	\$ 40,004	\$ 3,873
Total Benefits	167,374	127,896	39,478
Contractual Services			
Legal Services	192,785	243,679	(50,894)
Trials and Costs of Hearing	24,820	20,715	4,105
Repairs and Maintenance - Copiers	1,000	2,040	(1,040)
Liability Insurance	13,029	13,029	-
Workers Compensation	7,567	7,567	-
Unemployment Claims	940	940	-
General Printing	500	24	476
Legal Printing	500	-	500
Conferences and Meetings	2,000	470	1,530
Employee Training	7,520	3,654	3,866
Employee Mileage Expenditures	500	547	(47)
General Association Dues	2,215	1,940	275
Total Contractual Services	253,376	294,605	(41,229)
Commodities			
Office Supplies	500	148	352
Books and Subscriptions	5,500	4,242	1,258
Total Commodities	6,000	4,390	1,610
Total Judicial	874,477	868,311	6,166
 Total Expenditures	 3,364,343	 3,336,598	 27,745
 Net Change in Fund Balance	 \$ -	 63,312	 \$ 63,312
 Fund Balance at Beginning of Year		 3,277,417	
Fund Balance at End of Year		 \$ 3,340,729	

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 2,500	\$ 4,675	\$ 2,175
Interest	100	140	40
	<u>2,600</u>	<u>4,815</u>	<u>2,215</u>
Total Revenues			
	<u>2,600</u>	<u>4,815</u>	<u>2,215</u>
Net Change in Fund Balance	<u>\$ 2,600</u>	<u>4,815</u>	<u>\$ 2,215</u>
Fund Balance at Beginning of Year		<u>17,718</u>	
Fund Balance at End of Year		<u>\$ 22,533</u>	

KANE COUNTY, ILLINOIS

Geographic Information Systems Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,333,430	\$ 1,230,327	(\$ 103,103)
Interest	13,000	12,531	(469)
Total Revenues	1,346,430	1,242,858	(103,572)
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	434,481	414,091	20,390
Overtime Salaries	5,150	659	4,491
Total Personnel Services	439,631	414,750	24,881
Benefits			
Healthcare Contribution	105,575	77,020	28,555
Dental Contribution	4,442	3,028	1,414
FICA/SS Contribution	33,632	30,448	3,184
IMRF Contribution	43,084	38,915	4,169
Total Benefits	186,733	149,411	37,322
Contractual Services			
Contractual/Consulting Services	285,154	194,051	91,103
Repairs and Maintenance - Computers	160,762	102,140	58,622
Liability Insurance	12,793	12,793	-
Workers Compensation	7,430	7,430	-
Unemployment Claims	923	923	-
Mapping	1,070	683	387
Conferences and Meetings	12,000	2,912	9,088
Employee Training	10,000	4,233	5,767
Employee Mileage Expenditures	500	92	408
General Association Dues	1,000	465	535
Total Contractual Services	491,632	325,722	165,910
Commodities			
Office Supplies	5,000	692	4,308
Operating Supplies	600	-	600
Computer Related Supplies	12,000	8,432	3,568
Books and Subscriptions	3,000	3,982	(982)
Computer Software - Non-Capital	2,500	2,496	4
Computer Hardware - Non-Capital	2,500	1,186	1,314
Telephone	5,600	2,543	3,057
Total Commodities	31,200	19,331	11,869
Total General Government	1,149,196	909,214	239,982

(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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 82,338	\$ 12,643	\$ 69,695
Computer Software - Capital	34,000	8,112	25,888
Printers	6,000	-	6,000
Office Furniture	3,000	-	3,000
Total Capital Outlay	125,338	20,755	104,583
 Total Expenditures	 1,274,534	 929,969	 344,565
 Net Change in Fund Balance	 \$ 71,896	 312,889	 \$ 240,993
 Fund Balance at Beginning of Year		 1,623,187	
 Fund Balance at End of Year		 \$ 1,936,076	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 5,888,750	\$ 5,872,233	(\$ 16,517)
Other Taxes	-	4,352	4,352
Interest	<u>17,000</u>	<u>36,408</u>	<u>19,408</u>
Total Revenues	<u>5,905,750</u>	<u>5,912,993</u>	<u>7,243</u>
Expenditures			
General Government			
Benefits			
IMRF Contribution	2,546,859	2,621,694	(74,835)
SLEP Contribution	<u>3,492,659</u>	<u>3,058,612</u>	<u>434,047</u>
Total Expenditures	<u>6,039,518</u>	<u>5,680,306</u>	<u>359,212</u>
Excess (Deficiency) of Revenues Over Expenditures	(<u>133,768</u>)	<u>232,687</u>	<u>98,919</u>
Other Financing Sources (Uses)			
Transfers In	<u>64,518</u>	<u>64,518</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>64,518</u>	<u>64,518</u>	<u>-</u>
Net Change in Fund Balance	(<u>\$ 69,250</u>)	297,205	<u>\$ 366,455</u>
Fund Balance at Beginning of Year		<u>4,251,906</u>	
Fund Balance at End of Year		<u>\$ 4,549,111</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 3,218,000	\$ 3,209,075	(\$ 8,925)
Other Taxes	-	2,176	2,176
Reimbursements	-	8,924	8,924
Interest	12,000	20,301	8,301
Miscellaneous	-	1,871	1,871
	<u>3,230,000</u>	<u>3,242,347</u>	<u>12,347</u>
Expenditures			
General Government			
Benefits			
FICA/SS Contribution	<u>3,307,518</u>	<u>3,181,096</u>	<u>126,422</u>
Total Expenditures	<u>3,307,518</u>	<u>3,181,096</u>	<u>126,422</u>
Excess (Deficiency) of Revenues Over Expenditures	(<u>77,518</u>)	<u>61,251</u>	(<u>16,267</u>)
Other Financing Sources (Uses)			
Transfers In	<u>27,518</u>	<u>27,518</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>27,518</u>	<u>27,518</u>	<u>-</u>
Net Change in Fund Balance	(<u>\$ 50,000</u>)	<u>88,769</u>	<u>\$ 138,769</u>
Fund Balance at Beginning of Year		<u>3,336,315</u>	
Fund Balance at End of Year		<u>\$ 3,425,084</u>	

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 42,000	\$ 97,517	\$ 55,517
Miscellaneous	6,000,000	6,491,500	491,500
Total Revenues	6,042,000	6,589,017	547,017
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	56,000	39,752	16,248
Benefits			
Healthcare Contribution	8,172	7,452	720
Dental Contribution	422	402	20
FICA/SS Contribution	4,284	3,041	1,243
IMRF Contribution	5,488	3,886	1,602
Tuition Reimbursement	150,000	153,887	(3,887)
Total Benefits	168,366	168,668	(302)
Contractual Services			
Liability Insurance	1,630	1,630	-
Workers Compensation	946	946	-
Unemployment Claims	118	118	-
Miscellaneous Contractual Expenditures	660,137	335	659,802
Riverboat External Grants	1,000,000	1,313,497	(313,497)
Total Contractual Services	1,662,831	1,316,526	346,305
Total Expenditures	1,887,197	1,524,946	362,251
Excess (Deficiency) of Revenues Over Expenditures	4,154,803	5,064,071	9,218,874
Other Financing Sources (Uses)			
Transfers Out	(4,154,803)	(4,176,954)	(22,151)
Total Other Financing Sources (Uses)	(4,154,803)	(4,176,954)	(22,151)
Net Change in Fund Balance	\$ -	887,117	\$ 887,117
Fund Balance at Beginning of Year		12,552,324	
Fund Balance at End of Year		\$ 13,439,441	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 1,996,000	\$ 2,179,530	\$ 183,530
Interest	5,000	10,878	5,878
Total Revenues	2,001,000	2,190,408	189,408
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	90,000	-	90,000
Repairs and Maintenance - Computers	1,188,891	1,191,545	(2,654)
Total Contractual Services	1,278,891	1,191,545	87,346
Capital Outlay			
Communications Equipment	1,500,000	590,539	909,461
Automotive Equipment	421,166	411,785	9,381
Total Capital Outlay	1,921,166	1,002,324	918,842
Total Expenditures	3,200,057	2,193,869	1,006,188
Excess (Deficiency) of Revenues Over Expenditures	(1,199,057)	(3,461)	(1,202,518)
Other Financing Sources (Uses)			
Transfers In	30,374	30,374	-
Total Other Financing Sources (Uses)	30,374	30,374	-
Net Change in Fund Balance	(\$ 1,168,683)	26,913	\$ 1,195,596
Fund Balance at Beginning of Year		2,250,964	
Fund Balance at End of Year		\$ 2,277,877	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Other Taxes	\$ 399,000	\$ 435,906	\$ 36,906
Interest	500	9,294	8,794
Total Revenues	<u>399,500</u>	<u>445,200</u>	<u>45,700</u>
Expenditures			
General Government			
Other Expenditures			
Allowance for Budget Expenditures	<u>399,500</u>	<u>-</u>	<u>399,500</u>
Total Expenditures	<u>399,500</u>	<u>-</u>	<u>399,500</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>445,200</u>	<u>\$ 445,200</u>
Fund Balance at Beginning of Year		<u>1,164,445</u>	
Fund Balance at End of Year		<u>\$ 1,609,645</u>	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 48,000	\$ 50,372	\$ 2,372
Interest	1,000	3,169	2,169
Miscellaneous	-	5,210	5,210
Total Revenues	<u>49,000</u>	<u>58,751</u>	<u>9,751</u>
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	-	164	(164)
Benefits			
FICA/SS Contribution	-	13	(13)
IMRF Contribution	-	12	(12)
Total Benefits	-	25	(25)
Contractual Services			
Contractual/Consulting Services	30,000	-	30,000
Repairs and Maintenance - Computers	3,000	175	2,825
Repairs and Maintenance - Copiers	2,500	1,011	1,489
Repairs and Maintenance - Office Equipment	2,000	876	1,124
General Printing	5,000	786	4,214
Legal Printing	2,422	-	2,422
Conferences and Meetings	4,000	444	3,556
Employee Training	2,500	265	2,235
Employee Mileage Expenditures	6,000	-	6,000
General Association Dues	5,000	990	4,010
Miscellaneous Contractual Expenditures	5,000	299	4,701
Total Contractual Services	<u>67,422</u>	<u>4,846</u>	<u>62,576</u>
Commodities			
Office Supplies	3,000	410	2,590
Operating Supplies	2,000	-	2,000
Computer Related Supplies	2,000	1,069	931
Postage	2,000	-	2,000
Books and Subscriptions	1,000	198	802
Total Commodities	<u>10,000</u>	<u>1,677</u>	<u>8,323</u>
Total Public Service and Records	<u>77,422</u>	<u>6,712</u>	<u>70,710</u>
Capital Outlay			
Computers	26,000	-	26,000
Printers	12,000	10,280	1,720
Office Furniture	8,000	2,780	5,220

(Continued)

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Office Equipment	\$ 5,000	\$ -	\$ 5,000
Copiers	10,000	-	10,000
Total Capital Outlay	61,000	13,060	47,940
 Total Expenditures	 138,422	 19,772	 118,650
 Net Change in Fund Balance	 (<u>\$ 89,422</u>)	 38,979	 <u>\$ 128,401</u>
 Fund Balance at Beginning of Year		 435,311	
 Fund Balance at End of Year		 <u>\$ 474,290</u>	

KANE COUNTY, ILLINOIS

Vital Records Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 148,000	\$ 144,054	(\$ 3,946)
Interest	275	290	15
Total Revenues	148,275	144,344	(3,931)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	45,541	29,783	15,758
Benefits			
Healthcare Contribution	2,139	-	2,139
Dental Contribution	267	199	68
FICA/SS Contribution	3,484	2,228	1,256
IMRF Contribution	4,463	2,925	1,538
Total Benefits	10,353	5,352	5,001
Contractual Services			
Contractual/Consulting Services	12,000	37,606	(25,606)
Repairs and Maintenance - Computers	5,000	1,257	3,743
Repairs and Maintenance - Copiers	11,000	8,824	2,176
Repairs and Maintenance - Office Equipment	5,000	4,273	727
Liability Insurance	1,325	1,325	-
Workers Compensation	770	770	-
Unemployment Claims	96	96	-
General Printing	10,000	10,082	(82)
Conferences and Meetings	1,200	-	1,200
Employee Training	1,000	874	126
Miscellaneous Contractual Expenditures	2,000	-	2,000
Total Contractual Services	49,391	65,107	(15,716)
Commodities			
Operating Supplies	9,000	8,450	550
Computer Related Supplies	10,000	8,360	1,640
Telephone	250	200	50
Total Commodities	19,250	17,010	2,240
Total Public Service and Records	124,535	117,252	7,283
Capital Outlay			
Computer Software - Capital	25,000	2,350	22,650
Printers	5,000	557	4,443
Office Furniture	-	615	(615)
Office Equipment	5,000	-	5,000
Total Capital Outlay	35,000	3,522	31,478
Total Expenditures	159,535	120,774	38,761
Net Change in Fund Balance	(\$ 11,260)	23,570	\$ 34,830
Fund Balance at Beginning of Year		42,367	
Fund Balance at End of Year		\$ 65,937	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 328,000	\$ 319,652	(\$ 8,348)
Interest	7,500	9,465	1,965
Miscellaneous	-	130	130
	335,500	329,247	(6,253)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	223,000	162,075	60,925
Benefits			
Healthcare Contribution	66,535	19,344	47,191
Dental Contribution	2,522	912	1,610
FICA/SS Contribution	17,060	12,185	4,875
IMRF Contribution	21,854	15,572	6,282
Total Benefits	107,971	48,013	59,958
Contractual Services			
Contractual/Consulting Services	320,000	226,500	93,500
Repairs and Maintenance - Computers	15,000	767	14,233
Repairs and Maintenance - Copiers	28,000	9,986	18,014
Equipment Rental	14,256	-	14,256
Liability Insurance	6,490	6,490	-
Workers Compensation	3,769	3,769	-
Unemployment Claims	469	469	-
Film Conversion/Book Binding	25,000	6,459	18,541
Conferences and Meetings	8,000	220	7,780
Employee Training	25,000	-	25,000
Total Contractual Services	445,984	254,660	191,324
Commodities			
Office Supplies	38,000	993	37,007
Operating Supplies	50,000	8,504	41,496
Computer Related Supplies	175,000	43,459	131,541
Books and Subscriptions	1,000	-	1,000
Telephone	12,000	566	11,434
Cellular Phone	3,000	-	3,000
Total Commodities	279,000	53,522	225,478
Total Public Service and Records	1,055,955	518,270	537,685
Capital Outlay			
Computers	200,000	81,392	118,608
Computer Software - Capital	170,000	67,191	102,809
Printers	80,000	5,110	74,890
Office Furniture	30,000	-	30,000

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Copiers	\$ 25,000	\$ -	\$ 25,000
Total Capital Outlay	<u>505,000</u>	<u>153,693</u>	<u>351,307</u>
Total Expenditures	<u>1,560,955</u>	<u>671,963</u>	<u>888,992</u>
Net Change in Fund Balance	<u>(\$ 1,225,455)</u>	<u>(342,716)</u>	<u>\$ 882,739</u>
Fund Balance at Beginning of Year		<u>1,463,991</u>	
Fund Balance at End of Year		<u>\$ 1,121,275</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 41,000	\$ 35,852	(\$ 5,148)
Interest	150	293	143
Total Revenues	<u>41,150</u>	<u>36,145</u>	<u>(5,005)</u>
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	30,600	29,115	1,485
Benefits			
Healthcare Contribution	3,325	3,069	256
Dental Contribution	99	98	1
FICA/SS Contribution	2,341	2,168	173
IMRF Contribution	2,999	2,771	228
Total Benefits	<u>8,764</u>	<u>8,106</u>	<u>658</u>
Contractual Services			
Liability Insurance	891	891	-
Workers Compensation	518	518	-
Unemployment Claims	65	65	-
Total Contractual Services	<u>1,474</u>	<u>1,474</u>	<u>-</u>
Total Expenditures	<u>40,838</u>	<u>38,695</u>	<u>2,143</u>
Net Change in Fund Balance	<u>\$ 312</u>	<u>(2,550)</u>	<u>(\$ 2,862)</u>
Fund Balance at Beginning of Year		<u>42,686</u>	
Fund Balance at End of Year		<u>\$ 40,136</u>	

KANE COUNTY, ILLINOIS

Children's Waiting Room Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 117,900	\$ 117,934	\$ 34
Interest	950	1,381	431
Total Revenues	<u>118,850</u>	<u>119,315</u>	<u>465</u>
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	103,400	113,039	(9,639)
Liability Insurance	2,500	2,500	-
General Printing	100	-	100
Total Expenditures	<u>106,000</u>	<u>115,539</u>	<u>(9,539)</u>
Net Change in Fund Balance	<u>\$ 12,850</u>	3,776	<u>(\$ 9,074)</u>
Fund Balance at Beginning of Year		<u>191,590</u>	
Fund Balance at End of Year		<u>\$ 195,366</u>	

KANE COUNTY, ILLINOIS

DUI Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Fines	\$ 4,500	\$ 4,879	\$ 379
Interest	-	29	29
Total Revenues	<u>4,500</u>	<u>4,908</u>	<u>408</u>
Expenditures			
Judicial			
Contractual Services			
Per Diem Expense	100	-	100
Contractual/Consulting Services	300	-	300
General Printing	300	-	300
Conferences and Meetings	1,500	-	1,500
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	300	-	300
Total Contractual Services	<u>3,500</u>	<u>-</u>	<u>3,500</u>
Commodities			
Operating Supplies	500	-	500
Community Oriented Policing Supplies	500	-	500
Total Commodities	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Judicial	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Total Expenditures	<u>4,500</u>	<u>-</u>	<u>4,500</u>
Net Change in Fund Balance	<u>\$ -</u>	4,908	<u>\$ 4,908</u>
Fund Balance at Beginning of Year		<u>2,519</u>	
Fund Balance at End of Year		<u>\$ 7,427</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,250,000	\$ 1,086,045	(\$ 163,955)
Interest	6,000	6,470	470
Total Revenues	1,256,000	1,092,515	(163,485)
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	600,285	909,456	(309,171)
Overtime Salaries	-	71	(71)
Total Personnel Services	600,285	909,527	(309,242)
Benefits			
Healthcare Contribution	92,500	68,372	24,128
Dental Contribution	2,600	2,033	567
FICA/SS Contribution	46,000	35,346	10,654
IMRF Contribution	60,000	44,779	15,221
Total Benefits	201,100	150,530	50,570
Contractual Services			
Contractual/Consulting Services	152,500	125,045	27,455
Repairs and Maintenance - Computers	148,328	155,251	(6,923)
Repairs and Maintenance - Copiers	-	13,028	(13,028)
Repairs and Maintenance - Equipment	-	7,714	(7,714)
Repairs and Maintenance - Vehicles	1,000	-	1,000
Liability Insurance	18,000	17,468	532
Workers Compensation	10,500	10,145	355
Unemployment Claims	1,300	1,261	39
General Printing	27,500	9,735	17,765
Conferences and Meetings	14,072	16,021	(1,949)
Employee Training	10,000	-	10,000
Employee Mileage Expenditures	8,300	-	8,300
General Association Dues	1,800	-	1,800
Total Contractual Services	393,300	355,668	37,632
Commodities			
Office Supplies	20,000	39	19,961
Computer Related Supplies	25,000	37,356	(12,356)
Postage	250	-	250
Books and Subscriptions	250	-	250
Fuel - Vehicles	500	-	500
Cellular Phone	5,400	3,635	1,765
Total Commodities	51,400	41,030	10,370
Total Circuit Clerk	1,246,085	1,456,755	(210,670)

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Chief Judge			
Personnel Services			
Salaries and Wages	\$ 28,600	\$ 33,238	(\$ 4,638)
Benefits			
Healthcare Contribution	8,250	-	8,250
FICA/SS Contribution	2,200	2,543	(343)
IMRF Contribution	2,800	3,257	(457)
Total Benefits	<u>13,250</u>	<u>5,800</u>	<u>7,450</u>
Contractual Services			
Liability Insurance	850	832	18
Workers Compensation	500	483	17
Unemployment Claims	50	60	(10)
Conferences and Meetings	3,500	6,094	(2,594)
Employee Mileage Expenditures	-	43	(43)
Total Contractual Services	<u>4,900</u>	<u>7,512</u>	<u>(2,612)</u>
Total Chief Judge	<u>46,750</u>	<u>46,550</u>	<u>200</u>
Total Judicial	<u>1,292,835</u>	<u>1,503,305</u>	<u>(210,470)</u>
Capital Outlay			
Circuit Clerk			
Computers	88,164	19,350	68,814
Computer Software - Capital	18,950	-	18,950
Printers	22,500	13,940	8,560
Total Circuit Clerk	<u>129,614</u>	<u>33,290</u>	<u>96,324</u>
Circuit Clerk Projects			
Computers	61,820	-	61,820
Printers	92,705	-	92,705
Total Circuit Clerk Projects	<u>92,705</u>	<u>-</u>	<u>92,705</u>
Chief Judge			
Computers	10,800	5,404	5,396
Computer Software - Capital	4,500	1,778	2,722
Printers	1,400	3,001	(1,601)
Total Chief Judge	<u>16,700</u>	<u>10,183</u>	<u>6,517</u>
Total Capital Outlay	<u>300,839</u>	<u>43,473</u>	<u>257,366</u>
Total Expenditures	<u>1,593,674</u>	<u>1,546,778</u>	<u>46,896</u>
Net Change in Fund Balance	<u>(\$ 337,674)</u>	<u>(454,263)</u>	<u>(\$ 116,589)</u>
Fund Balance at Beginning of Year		<u>941,013</u>	
Fund Balance at End of Year		<u>\$ 486,750</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 1,200,000	\$ 1,032,477	(\$ 167,523)
Interest	5,000	4,240	(760)
Total Revenues	1,205,000	1,036,717	(168,283)
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	327,173	289,047	38,126
Overtime Salaries	1,500	115	1,385
Bond Call	-	1,425	(1,425)
Total Personnel Services	328,673	290,587	38,086
Benefits			
Healthcare Contribution	118,725	102,868	15,857
Dental Contribution	4,175	3,640	535
FICA/SS Contribution	25,500	21,090	4,410
IMRF Contribution	32,500	26,493	6,007
Total Benefits	180,900	154,091	26,809
Contractual Services			
Contractual/Consulting Services	94,000	572,062	(478,062)
Destruction of Records Services	4,000	3,938	62
Repairs and Maintenance - Copiers	16,200	7,456	8,744
Repairs and Maintenance - Equipment	256,138	214,889	41,249
Liability Insurance	9,600	9,564	36
Workers Compensation	5,600	5,555	45
Unemployment Claims	750	690	60
Conferences and Meetings	9,200	2,328	6,872
Employee Training	3,000	-	3,000
Employee Mileage Expenditures	1,000	224	776
General Association Dues	950	90	860
Total Contractual Services	400,438	816,796	(416,358)
Commodities			
Office Supplies	25,000	8,175	16,825
Computer Related Supplies	35,000	41,998	(6,998)
Cellular Phone	3,000	2,405	595
Total Commodities	63,000	52,578	10,422
Total Circuit Clerk	973,011	1,314,052	(341,041)

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Circuit Clerk Projects			
Contractual Services			
Destruction of Records Services	\$ 195,000	\$ -	\$ 195,000
Employee Mileage Expenditures	-	22	(22)
Total Circuit Clerk Projects	<u>195,000</u>	<u>22</u>	<u>194,978</u>
Total Judicial	<u>1,168,011</u>	<u>1,314,074</u>	<u>(146,063)</u>
Capital Outlay			
Computers	16,000	-	16,000
Computers - Circuit Clerk Projects	61,820	-	61,820
Printers	16,900	-	16,900
Office Equipment	54,000	-	54,000
Total Capital Outlay	<u>148,720</u>	<u>-</u>	<u>148,720</u>
Total Expenditures	<u>1,316,731</u>	<u>1,314,074</u>	<u>2,657</u>
Net Change in Fund Balance	<u>(\$ 111,731)</u>	<u>(277,357)</u>	<u>(\$ 165,626)</u>
Fund Balance at Beginning of Year		<u>854,069</u>	
Fund Balance at End of Year		<u>\$ 576,712</u>	

KANE COUNTY, ILLINOIS

Child Support Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 125,000	\$ 132,233	\$ 7,233
Interest	3,000	1,622	(1,378)
Total Revenues	<u>128,000</u>	<u>133,855</u>	<u>5,855</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	162,586	139,481	23,105
Overtime Salaries	1,500	982	518
Total Personnel Services	<u>164,086</u>	<u>140,463</u>	<u>23,623</u>
Benefits			
Healthcare Contribution	25,550	29,973	(4,423)
Dental Contribution	1,225	912	313
FICA/SS Contribution	12,500	10,404	2,096
IMRF Contribution	16,000	13,290	2,710
Total Benefits	<u>55,275</u>	<u>54,579</u>	<u>696</u>
Contractual Services			
Contractual/Consulting Services	10,000	43,690	(33,690)
Liability Insurance	4,750	4,775	(25)
Workers Compensation	2,750	2,773	(23)
Unemployment Claims	350	345	5
General Printing	17,000	8,252	8,748
Conferences and Meetings	1,900	-	1,900
Employee Mileage Expenditures	600	-	600
General Association Dues	151	190	(39)
Total Contractual Services	<u>37,501</u>	<u>60,025</u>	<u>(22,524)</u>
Commodities			
Office Supplies	2,500	-	2,500
Postage	100	-	100
Cellular Phone	2,400	1,514	886
Total Commodities	<u>5,000</u>	<u>1,514</u>	<u>3,486</u>
Total Expenditures	<u>261,862</u>	<u>256,581</u>	<u>5,281</u>
Net Change in Fund Balance	<u>(\$ 133,862)</u>	<u>(122,726)</u>	<u>\$ 11,136</u>
Fund Balance at Beginning of Year		<u>284,154</u>	
Fund Balance at End of Year		<u>\$ 161,428</u>	

KANE COUNTY, ILLINOIS

Circuit Clerk Administrative Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 275,000	\$ 256,077	(\$ 18,923)
Interest	1,200	1,773	573
Total Revenues	276,200	257,850	(18,350)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	119,302	154,895	(35,593)
Overtime Salaries	1,200	789	411
Bond Call	-	288	(288)
Total Personnel Services	120,502	155,972	(35,470)
Benefits			
Healthcare Contribution	36,950	51,256	(14,306)
Dental Contribution	1,050	1,552	(502)
FICA/SS Contribution	9,500	11,119	(1,619)
IMRF Contribution	12,000	14,218	(2,218)
Total Benefits	59,500	78,145	(18,645)
Contractual Services			
Contractual/Consulting Services	70,000	18,722	51,278
Repairs and Maint- Equipment	2,061	2,598	(537)
Liability Insurance	3,500	3,507	(7)
Workers Compensation	2,500	2,036	464
Unemployment Claims	250	253	(3)
General Printing	6,065	2,212	3,853
Conferences and Meetings	2,000	125	1,875
Employee Training	500	-	500
Employee Mileage Expenditures	600	-	600
Total Contractual Services	87,476	29,453	58,023
Commodities			
Office Supplies	13,500	4,080	9,420
Books and Subscriptions	150	-	150
Total Commodities	13,650	4,080	9,570
Total Judicial	281,128	267,650	13,478
Capital Outlay			
Computers	23,000	-	23,000
Total Expenditures	304,128	267,650	36,478
Net Change in Fund Balance	(\$ 27,928)	(9,800)	\$ 18,128
Fund Balance at Beginning of Year		218,717	
Fund Balance at End of Year		\$ 208,917	

KANE COUNTY, ILLINOIS

Circuit Clerk Electronic Citation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 123,000	\$ 63,480	(\$ 59,520)
Interest	651	110	(541)
Total Revenues	123,651	63,590	(60,061)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	1	-	1
Contractual Services			
Contractual/Consulting Services	99,000	24,000	75,000
Repairs and Maintenance - Equipment	8,000	-	8,000
Conferences and Meetings	2,000	359	1,641
Employee Training	500	-	500
Employee Mileage Expenditures	600	-	600
General Association Dues	150	-	150
Total Contractual Services	110,250	24,359	85,891
Commodities			
Office Supplies	6,000	73	5,927
Cellular Phone	1,200	78	1,122
Total Commodities	7,200	151	7,049
Total Judicial	117,451	24,510	92,941
Capital Outlay			
Computers	4,500	-	4,500
Printers	1,700	-	1,700
Total Capital Outlay	6,200	-	6,200
Total Expenditures	123,651	24,510	99,141
Net Change in Fund Balance	\$ -	39,080	\$ 39,080
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 39,080	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 769,378	\$ 816,841	\$ 47,463
Total Revenues	<u>769,378</u>	<u>816,841</u>	<u>47,463</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>508,326</u>	<u>525,620</u>	(17,294)
Benefits			
Healthcare Contribution	158,011	129,492	28,519
Dental Contribution	6,014	5,784	230
FICA/SS Contribution	38,887	37,634	1,253
IMRF Contribution	<u>49,816</u>	<u>48,086</u>	<u>1,730</u>
Total Benefits	<u>252,728</u>	<u>220,996</u>	<u>31,732</u>
Contractual Services			
Trials and Cost of Hearings	1,200	454	746
Legal Process Server Costs	2,000	836	1,164
Liability Insurance	14,792	14,792	-
Workers Compensation	8,591	8,591	-
Unemployment Claims	1,067	1,067	-
Conferences and Meetings	2,864	382	2,482
General Association Dues	<u>2,195</u>	<u>1,890</u>	<u>305</u>
Total Contractual Services	<u>32,709</u>	<u>28,012</u>	<u>4,697</u>
Commodities			
Books and Subscriptions	2,300	1,284	1,016
Computer Software - Non Capital	<u>581</u>	<u>595</u>	(14)
Total Commodities	<u>2,881</u>	<u>1,879</u>	<u>1,002</u>
Total Expenditures	<u>796,644</u>	<u>776,507</u>	<u>20,137</u>
Excess (Deficiency) of Revenues Over Expenditures	(27,266)	40,334	13,068
Other Financing Sources (Uses)			
Transfers In	<u>27,266</u>	<u>27,266</u>	-
Total Other Financing Sources (Uses)	<u>27,266</u>	<u>27,266</u>	-
Net Change in Fund Balance	<u>\$ -</u>	67,600	<u>\$ 67,600</u>
Fund Balance at Beginning of Year		<u>219,355</u>	
Fund Balance at End of Year		<u>\$ 286,955</u>	

KANE COUNTY, ILLINOIS

Drug Prosecution Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 143,967	\$ 149,967	\$ 6,000
Fines	<u>53,100</u>	<u>82,121</u>	<u>29,021</u>
Total Revenues	<u>197,067</u>	<u>232,088</u>	<u>35,021</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>244,171</u>	<u>243,782</u>	<u>389</u>
Benefits			
Healthcare Contribution	41,353	40,575	778
Dental Contribution	1,010	1,526	(516)
FICA/SS Contribution	18,446	17,866	580
IMRF Contribution	<u>23,630</u>	<u>24,047</u>	<u>(417)</u>
Total Benefits	<u>84,439</u>	<u>84,014</u>	<u>425</u>
Contractual Services			
Liability Insurance	7,017	7,017	-
Workers Compensation	4,075	4,075	-
Unemployment Claims	<u>506</u>	<u>506</u>	<u>-</u>
Total Contractual Services	<u>11,598</u>	<u>11,598</u>	<u>-</u>
Total Expenditures	<u>340,208</u>	<u>339,394</u>	<u>814</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(143,141)</u>	<u>(107,306)</u>	<u>(250,447)</u>
Other Financing Sources (Uses)			
Transfers In	<u>143,141</u>	<u>143,141</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>143,141</u>	<u>143,141</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>35,835</u>	<u>\$ 35,835</u>
Fund Balance at Beginning of Year		<u>387,151</u>	
Fund Balance at End of Year		<u>\$ 422,986</u>	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 104,121	\$ 82,691	(\$ 21,430)
Total Revenues	104,121	82,691	(21,430)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	116,001	106,931	9,070
Benefits			
Healthcare Contribution	30,280	16,999	13,281
Dental Contribution	744	243	501
FICA/SS Contribution	8,874	8,106	768
IMRF Contribution	11,368	10,397	971
Total Benefits	51,266	35,745	15,521
Contractual Services			
Contractual/Consulting Services	1,800	900	900
Liability Insurance	3,376	3,376	-
Workers Compensation	1,960	1,960	-
Unemployment Claims	244	244	-
Conference & Meetings	340	-	340
Total Contractual Services	7,720	6,480	1,240
Total Expenditures	174,987	149,156	25,831
Excess (Deficiency) of Revenues Over Expenditures	(70,866)	(66,465)	(137,331)
Other Financing Sources (Uses)			
Transfers In	70,866	70,866	-
Total Other Financing Sources (Uses)	70,866	70,866	-
Net Change in Fund Balance	\$ -	4,401	\$ 4,401
Fund Balance at Beginning of Year		89,060	
Fund Balance at End of Year		\$ 93,461	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 68,073	\$ 68,073	\$ -
Interest	-	327	327
	<u>68,073</u>	<u>68,400</u>	<u>327</u>
Total Revenues			
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	63,001	63,510	(509)
Benefits			
Healthcare Contribution	14,621	13,813	808
Dental Contribution	371	386	(15)
FICA/SS Contribution	4,820	4,538	282
IMRF Contribution	6,174	5,872	302
Total Benefits	<u>25,986</u>	<u>24,609</u>	<u>1,377</u>
Contractual Services			
Liability Insurance	1,833	1,833	-
Workers Compensation	1,065	1,065	-
Unemployment Claims	132	132	-
Total Contractual Services	<u>3,030</u>	<u>3,030</u>	<u>-</u>
	<u>92,017</u>	<u>91,149</u>	<u>868</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(23,944)	(22,749)	(46,693)
Other Financing Sources (Uses)			
Transfers In	23,944	23,944	-
	<u>23,944</u>	<u>23,944</u>	<u>-</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	<u>\$ -</u>	<u>1,195</u>	<u>\$ 1,195</u>
Fund Balance at Beginning of Year		<u>48,017</u>	
Fund Balance at End of Year		<u>\$ 49,212</u>	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 157,000	\$ 157,000	\$ -
Total Revenues	<u>157,000</u>	<u>157,000</u>	<u>-</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>64,797</u>	<u>55,022</u>	<u>9,775</u>
Benefits			
Healthcare Contribution	10,964	8,331	2,633
Dental Contribution	517	436	81
FICA/SS Contribution	4,957	4,116	841
IMRF Contribution	<u>6,350</u>	<u>3,626</u>	<u>2,724</u>
Total Benefits	<u>22,788</u>	<u>16,509</u>	<u>6,279</u>
Contractual Services			
Contractual/Consulting Services	62,460	67,892	(5,432)
Liability Insurance	1,886	1,886	-
Workers Compensation	1,095	1,095	-
Unemployment Claims	136	136	-
Conferences and Meetings	<u>3,838</u>	<u>1,790</u>	<u>2,048</u>
Total Contractual Services	<u>69,415</u>	<u>72,799</u>	<u>(3,384)</u>
Total Expenditures	<u>157,000</u>	<u>144,330</u>	<u>12,670</u>
Net Change in Fund Balance	<u>\$ -</u>	12,670	<u>\$ 12,670</u>
Fund Balance at Beginning of Year		<u>19,570</u>	
Fund Balance at End of Year		<u>\$ 32,240</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 88,245	\$ 85,338	(\$ 2,907)
Charges for Services	90,000	131,688	41,688
Reimbursements	35,000	37,917	2,917
Interest	1,500	2,072	572
	<u>214,745</u>	<u>257,015</u>	<u>42,270</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	535,699	543,774	(8,075)
Employee Per Diem	22,291	24,690	(2,399)
Total Personnel Services	<u>557,990</u>	<u>568,464</u>	<u>(10,474)</u>
Benefits			
Healthcare Contribution	96,488	75,843	20,645
Dental Contribution	3,210	2,537	673
FICA/SS Contribution	42,686	41,940	746
IMRF Contribution	54,686	54,000	686
Total Benefits	<u>197,070</u>	<u>174,320</u>	<u>22,750</u>
Contractual Services			
Contractual/Consulting Services	21,861	21,182	679
Trials and Costs of Hearing	26,965	5,447	21,518
Legal Trial Notices	355	-	355
Witness Costs	2,205	2,108	97
Court Reporter Costs	2,570	599	1,971
Legal Process Server Costs	500	-	500
Counseling Services	19,870	17,384	2,486
Repairs and Maintenance - Copiers	2,500	1,230	1,270
Liability Insurance	16,238	16,238	-
Workers Compensation	9,430	9,430	-
Unemployment Claims	1,172	1,172	-
General Printing	1,500	148	1,352
Conferences and Meetings	6,375	6,047	328
Employee Training	5,275	5,020	255
Employee Mileage Expense	7,625	9,677	(2,052)
General Association Dues	4,887	2,672	2,215
Total Contractual Services	<u>129,328</u>	<u>98,354</u>	<u>30,974</u>
Commodities			
Office Supplies	3,000	1,219	1,781
Operating Supplies	1,000	1,232	(232)
Computer Related Supplies	3,785	-	3,785

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 1,255	\$ 120	\$ 1,135
Photography Supplies	<u>1,400</u>	<u>-</u>	<u>1,400</u>
Total Commodities	<u>10,440</u>	<u>2,571</u>	<u>7,869</u>
 Total Expenditures	 <u>894,828</u>	 <u>843,709</u>	 <u>51,119</u>
 Excess (Deficiency) of Revenues Over Expenditures	 <u>(680,083)</u>	 <u>(586,694)</u>	 <u>(1,266,777)</u>
Other Financing Sources (Uses)			
Transfers In	<u>680,083</u>	<u>680,083</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>680,083</u>	<u>680,083</u>	<u>-</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 93,389	 <u>\$ 93,389</u>
Fund Balance at Beginning of Year		<u>47,501</u>	
Fund Balance at End of Year		<u>\$ 140,890</u>	

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 332,534	\$ 330,671	(\$ 1,863)
Fines	80	86	6
Reimbursements	21,050	15,524	(5,526)
Interest	2,000	1,960	(40)
Miscellaneous	2,500	2,276	(224)
Total Revenues	358,164	350,517	(7,647)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	105,438	110,049	(4,611)
Part-Time Salaries	10,743	-	10,743
Overtime Salaries	-	164	(164)
Total Personnel Services	105,438	110,049	(4,611)
Benefits			
Healthcare Contribution	11,586	11,471	115
Dental Contribution	399	397	2
FICA/SS Contribution	8,505	8,212	293
IMRF Contribution	9,843	9,508	335
Total Benefits	30,333	29,588	745
Contractual Services			
Repairs and Maintenance - Copiers	1,250	990	260
Liability Insurance	3,235	3,235	-
Workers Compensation	1,879	1,879	-
Unemployment Claims	233	233	-
Conferences and Meetings	5,000	2,918	2,082
Employee Training	-	156	(156)
Employee Mileage Expenditures	950	1,317	(367)
General Association Dues	685	601	84
Miscellaneous Contractual Expenditures	23,444	24,631	(1,187)
Total Contractual Services	36,676	35,960	716
Commodities			
Office Supplies	1,200	4,806	(3,606)
Operating Supplies	500	827	(327)
Computer Related Supplies	1,000	-	1,000
Postage	500	160	340
Books and Subscriptions	86,974	143,934	(56,960)
Microfilm Supplies	900	-	900
Telephone	1,000	992	8
Total Commodities	92,074	150,719	58,645
Total Judicial	275,264	326,480	51,216

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Capital Outlay			
Computers	\$ 2,400	\$ 3,759	(\$ 1,359)
Computer Software - Capital	35,000	25,500	9,500
Printers	500	-	500
Office Furniture	20,000	5,978	14,022
Copiers	24,000	5,659	18,341
Building Improvements	20,000	-	20,000
Total Capital Outlay	<u>101,900</u>	<u>40,896</u>	<u>61,004</u>
 Total Expenditures	 <u>377,164</u>	 <u>367,376</u>	 <u>9,788</u>
 Net Change in Fund Balance	 <u>(\$ 19,000)</u>	 <u>(16,859)</u>	 <u>\$ 2,141</u>
 Fund Balance at Beginning of Year		 <u>230,620</u>	
 Fund Balance at End of Year		 <u>\$ 213,761</u>	

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 1,850,000	\$ 1,532,189	(\$ 317,811)
Interest	<u>5,000</u>	<u>6,650</u>	<u>1,650</u>
Total Revenues	<u>1,855,000</u>	<u>1,538,839</u>	<u>(316,161)</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	1,332,504	1,216,333	116,171
Overtime Salaries	15,000	10,865	4,135
Bond Call	15,000	2,566	12,434
Total Personnel Services	<u>1,362,504</u>	<u>1,229,764</u>	<u>132,740</u>
Benefits			
Healthcare Contribution	285,000	235,507	49,493
Dental Contribution	10,053	7,206	2,847
FICA/SS Contribution	104,232	90,066	14,166
IMRF Contribution	133,525	115,234	18,291
Uniform Allowance	40,050	33,949	6,101
Total Benefits	<u>572,860</u>	<u>481,962</u>	<u>90,898</u>
Contractual Services			
Contractual/Consulting Services	5,000	1,015	3,985
Medical/Dental/Hospital Services	1,500	-	1,500
Repairs and Maintenance - Communications Equip.	10,000	6,250	3,750
Repairs and Maintenance - Equipment	25,000	14,657	10,343
Liability Insurance	39,649	39,649	-
Workers Compensation	23,026	23,026	-
Unemployment Claims	2,861	2,861	-
Conferences and Meetings	500	-	500
Employee Training	12,000	5,045	6,955
Employee Mileage Expenditures	500	380	120
General Association Dues	105	-	105
Pre-Employ Drug Testing and Labs	2,000	1,521	479
Pre-Employment Physicals	2,500	958	1,542
Total Contractual Services	<u>124,641</u>	<u>95,362</u>	<u>29,279</u>
Commodities			
Office Supplies	1,500	1,516	(16)
Operating Supplies	3,500	2,834	666
Employee Recognition Supplies	1,500	825	675
Weapons and Ammunition	7,500	4,604	2,896
Medical Supplies and Drugs	1,200	40	1,160
Telephone	3,000	2,378	622
Total Commodities	<u>18,200</u>	<u>12,197</u>	<u>6,003</u>

(Continued)

KANE COUNTY, ILLINOIS

Court Security Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Public Safety	\$ 2,078,205	\$ 1,819,285	\$ 258,920
Capital Outlay			
Special Purpose Equipment	<u>38,500</u>	<u>21,770</u>	<u>16,730</u>
Total Expenditures	<u>2,116,705</u>	<u>1,841,055</u>	<u>275,650</u>
Net Change in Fund Balance	<u>(\$ 261,705)</u>	<u>(302,216)</u>	<u>(\$ 40,511)</u>
Fund Balance at Beginning of Year		<u>1,111,408</u>	
Fund Balance at End of Year		<u>\$ 809,192</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 20,400	\$ 23,274	\$ 2,874
Interest	-	111	111
Total Revenues	<u>20,400</u>	<u>23,385</u>	<u>2,985</u>
Expenditures			
Public Safety			
Contractual Services			
Medical/Dental/Hospital Services	<u>20,400</u>	<u>20,400</u>	<u>-</u>
Total Expenditures	<u>20,400</u>	<u>20,400</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	2,985	<u>\$ 2,985</u>
Fund Balance at Beginning of Year		<u>4,889</u>	
Fund Balance at End of Year		<u>\$ 7,874</u>	

KANE COUNTY, ILLINOIS

Kane Comm Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 385,444	\$ 384,960	(\$ 484)
Reimbursements	400,000	521,386	121,386
Total Revenues	785,444	906,346	120,902
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	915,970	890,930	25,040
Overtime Salaries	48,000	42,218	5,782
Total Personnel Services	963,970	933,148	30,822
Benefits			
Healthcare Contribution	166,774	165,558	1,216
Dental Contribution	6,093	6,426	(333)
FICA/SS Contribution	73,744	69,334	4,410
IMRF Contribution	94,469	88,297	6,172
Total Benefits	341,080	329,615	11,465
Contractual Services			
Contractual/Consulting Services	18,500	17,328	1,172
Repairs and Maintenance - Communications Equip.	15,500	10,295	5,205
Repairs and Maintenance - Equipment	5,000	3,225	1,775
Equipment Rental	26,250	30,088	(3,838)
Liability Insurance	28,052	28,052	-
Workers Compensation	16,291	16,291	-
Unemployment Claims	2,024	2,024	-
Conferences and Meetings	2,900	6,203	(3,303)
Employee Training	8,000	3,635	4,365
Total Contractual Services	122,517	117,141	5,376
Commodities			
Operating Supplies	4,900	3,188	1,712
Total Public Safety	1,432,467	1,383,092	49,375
Capital Outlay			
Miscellaneous Capital	137,000	-	137,000
Total Expenditures	1,569,467	1,383,092	186,375
Excess (Deficiency) of Revenues Over Expenditures	(784,023)	(476,746)	(1,260,769)
Other Financing Sources (Uses)			
Transfers In	784,023	784,023	-
Total Other Financing Sources (Uses)	784,023	784,023	-
Net Change in Fund Balance	\$ -	307,277	\$ 307,277
Fund Balance at Beginning of Year		-	
Fund Balance at End of Year		\$ 307,277	

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 561,905	\$ 851,777	\$ 289,872
Reimbursements	<u>6,000</u>	<u>42,437</u>	<u>36,437</u>
Total Revenues	<u>567,905</u>	<u>894,214</u>	<u>326,309</u>
Expenditures			
Public Safety			
Contractual Services			
Jurors' Expenditures	-	44,450 (44,450)
Per Diem Expenditures	-	25,162 (25,162)
Contractual/Consulting Services	200,000	128,171	71,829
Court Appointed Counsel	-	6,150 (6,150)
Psychological/Psychiatric Services	-	111,702 (111,702)
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	5,000	-	5,000
Polygraph Testing	6,750	13,050 (6,300)
Security Services	56,000	55,356	644
Lab Services	25,000	-	25,000
Testing Services	8,000	6,825	1,175
Janitorial Services	10,000	260	9,740
Repairs and Maintenance - Computers	50	-	50
Repairs and Maintenance - Copiers	3,210	36	3,174
Maintenance-Communication Equipment	17,000	-	17,000
Repairs and Maintenance - Equipment	-	2,574 (2,574)
Building Space Rental	36,930	64,186 (27,256)
Equipment Rental	1,000	341	659
Repairs and Maintenance - Vehicles	5,000	-	5,000
Repairs and Maintenance - Office Equipment	6,000	-	6,000
General Printing	1,000	-	1,000
Conferences and Meetings	33,000	7,876	25,124
Employee Training	10,000	24,231 (14,231)
Employee Mileage Expenditures	6,000	891	5,109
General Association Dues	1,000	-	1,000
Miscellaneous Contractual Expenditures	<u>150,000</u>	<u>107,122</u>	<u>42,878</u>
Total Contractual Services	<u>583,340</u>	<u>598,383 (</u>	<u>15,043)</u>
Commodities			
Office Supplies	3,500	423	3,077
Operating Supplies	32,000	27,957	4,043
Computer Related Supplies	5,000	459	4,541
Books and Subscriptions	1,800	1,300	500
Computer Software - Non Capital	1,000	-	1,000

(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, 2011

	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	-	5,000
Weapons and Ammunition	1,500	-	1,500
Medical Supplies and Drugs	1,500	-	1,500
Fuel- Vehicles	15,000	9,663	5,337
Telephone	800	-	800
Cellular Phone	1,000	-	1,000
Total Commodities	70,500	39,802	30,698
Total Public Safety	653,840	638,185	15,655
Capital Outlay			
Printers	2,234	-	2,234
Communications Equipment	10,000	-	10,000
Automotive Equipment	14,000	29,566	(15,566)
Office Furniture	5,000	-	5,000
Copiers	10,000	-	10,000
Special Purpose Equipment	25,000	-	25,000
Building Improvements	100,000	-	100,000
Total Capital Outlay	166,234	29,566	136,668
Total Expenditures	820,074	667,751	152,323
Excess (Deficiency) of Revenues Over Expenditures	(252,169)	226,463	(25,706)
Other Financing Sources (Uses)			
Transfers In	547,000	-	(547,000)
Transfers Out	(156,820)	-	156,820
Total Other Financing Sources (Uses)	390,180	-	(390,180)
Net Change in Fund Balance	\$ 138,011	226,463	\$ 88,452
Fund Balance at Beginning of Year		2,075,840	
Fund Balance at End of Year		\$ 2,302,303	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 75,000	\$ 105,474	\$ 30,474
Interest	-	732	732
Total Revenues	<u>75,000</u>	<u>106,206</u>	<u>31,206</u>
Expenditures			
Public Safety			
Contractual Services			
Lab Services	<u>70,000</u>	<u>35,714</u>	<u>34,286</u>
Commodities			
Medical Supplies and Drugs	<u>5,000</u>	<u>625</u>	<u>4,375</u>
Total Public Safety	<u>75,000</u>	<u>36,339</u>	<u>38,661</u>
Total Expenditures	<u>75,000</u>	<u>36,339</u>	<u>38,661</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>69,867</u>	<u>\$ 69,867</u>
Fund Balance at Beginning of Year		<u>61,445</u>	
Fund Balance at End of Year		<u>\$ 131,312</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 120,000	\$ 107,177	(\$ 12,823)
Reimbursements	-	300	300
Interest	-	3,694	3,694
	<u>120,000</u>	<u>111,171</u>	<u>(8,829)</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	360,705	365,785	(5,080)
Benefits			
Healthcare Contribution	95,785	85,724	10,061
Dental Contribution	2,744	2,761	(17)
FICA/SS Contribution	27,594	26,225	1,369
IMRF Contribution	35,349	33,511	1,838
Total Benefits	<u>161,472</u>	<u>148,221</u>	<u>13,251</u>
Contractual Services			
Contractual/Consulting Services	190,000	-	190,000
Lab Services	45,000	56,829	(11,829)
Halfway House	-	6,819	(6,819)
Residential Treatment	-	32,670	(32,670)
Repairs and Maintenance - Vehicles	2,000	1,077	923
Liability Insurance	10,497	10,497	-
Workers Compensation	6,096	6,096	-
Unemployment Claims	758	758	-
Conferences and Meetings	5,000	3,489	1,511
Employee Training	5,000	36,341	(31,341)
Employee Mileage Expenditures	1,000	196	804
Total Contractual Services	<u>265,351</u>	<u>154,772</u>	<u>110,579</u>
Commodities			
Office Supplies	2,500	161	2,339
Operating Supplies	3,000	627	2,373
Uniform Supplies	-	2,003	(2,003)
Sanction Incentives	-	790	(790)
Peer Group Activities Supplies	-	475	(475)
Drug Court Graduation Supplies	1,000	1,364	(364)
Fuel - Vehicles	3,000	2,533	467
Total Commodities	<u>9,500</u>	<u>7,953</u>	<u>1,547</u>
Total Expenditures	<u>797,028</u>	<u>676,731</u>	<u>120,297</u>

(Continued)

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
-- Excess (Deficiency) of Revenues Over Expenditures	(\$ 677,028)	(\$ 565,560)	(\$ 1,242,588)
Other Financing Sources (Uses)			
Transfers In	<u>677,028</u>	<u>576,593</u>	(100,435)
Total Other Financing Sources (Uses)	<u>677,028</u>	<u>576,593</u>	(100,435)
Net Change in Fund Balance	<u>\$ -</u>	11,033	<u>\$ 11,033</u>
Fund Balance at Beginning of Year		<u>235,332</u>	
Fund Balance at End of Year		<u>\$ 246,365</u>	

KANE COUNTY, ILLINOIS

Juvenile Drug Court Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 58,175	\$ 45,933	(\$ 12,242)
Interest	-	1,117	1,117
Miscellaneous	-	7,000	7,000
Total Revenues	58,175	54,050	(4,125)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	-	11,316	(11,316)
Benefits			
Healthcare Contribution	-	4,032	(4,032)
Dental Contribution	-	114	(114)
FICA/SS Contribution	-	789	(789)
IMRF Contribution	-	1,010	(1,010)
Total Benefits	-	5,945	(5,945)
Contractual Services			
Contractual/Consulting Services	125,699	63,955	61,744
Lab Services	1,000	844	156
Testing Services	250	-	250
Conferences and Meetings	2,000	763	1,237
Employee Mileage Expenditures	1,550	153	1,397
Total Contractual Services	130,499	65,715	64,784
Commodities			
Office Supplies	200	32	168
Operating Supplies	2,500	819	1,681
Medical Supplies and Drugs	2,340	405	1,935
Drug Court Graduation Supplies	-	127	(127)
Incentives	-	1,510	(1,510)
Telephone	552	-	552
Total Commodities	5,592	2,893	2,699
Total Expenditures	136,091	85,869	50,222
Excess (Deficiency) of Revenues Over Expenditures	(77,916)	(31,819)	(109,735)
Other Financing Sources (Uses)			
Transfers In	77,916	21,531	(56,385)
Total Other Financing Sources (Uses)	77,916	21,531	(56,385)
Net Change in Fund Balance	\$ -	(10,288)	(\$ 10,288)
Fund Balance at Beginning of Year		81,039	
Fund Balance at End of Year		\$ 70,751	

KANE COUNTY, ILLINOIS

Probation Victim Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 10,000	\$ 6,614	(\$ 3,386)
Interest	<u>-</u>	<u>20</u>	<u>20</u>
Total Revenues	<u>10,000</u>	<u>6,634</u>	<u>(3,366)</u>
Expenditures			
Public Safety			
Contractual Services			
Professional Services	<u>10,000</u>	<u>3,000</u>	<u>7,000</u>
Total Expenditures	<u>10,000</u>	<u>3,000</u>	<u>7,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>3,634</u>	<u>\$ 3,634</u>
Fund Balance at Beginning of Year		<u>2,688</u>	
Fund Balance at End of Year		<u>\$ 6,322</u>	

KANE COUNTY, ILLINOIS

Coroner Administration Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 61,000	\$ 83,902	\$ 22,902
Interest	100	327	227
Total Revenues	<u>61,100</u>	<u>84,229</u>	<u>23,129</u>
Expenditures			
Public Safety			
Commodities			
Office Supplies	1,500	1,533	(33)
Operating Supplies	31,000	28,674	2,326
Medical Supplies and Drugs	15,000	12,322	2,678
Body Bags	2,000	1,809	191
Photography Supplies	<u>2,500</u>	<u>2,277</u>	<u>223</u>
Total Expenditures	<u>52,000</u>	<u>46,615</u>	<u>5,385</u>
Net Change in Fund Balance	<u>\$ 9,100</u>	37,614	<u>\$ 28,514</u>
Fund Balance at Beginning of Year		<u>25,702</u>	
Fund Balance at End of Year		<u>\$ 63,316</u>	

KANE COUNTY, ILLINOIS

Animal Control Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 753,462	\$ 861,396	\$ 107,934
Fines	12,500	8,230	(4,270)
Reimbursements	35,150	30,485	(4,665)
Interest	1,500	1,825	325
Miscellaneous	3,500	14,984	11,484
	<u>806,112</u>	<u>916,920</u>	<u>110,808</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	443,609	435,213	8,396
Overtime Salaries	12,000	29,802	(17,802)
Total Personnel Services	<u>455,609</u>	<u>465,015</u>	(9,406)
Benefits			
Healthcare Contribution	81,737	76,308	5,429
Dental Contribution	3,612	2,036	1,576
FICA/SS Contribution	34,854	34,641	213
IMRF Contribution	44,650	44,352	298
Total Benefits	<u>164,853</u>	<u>157,337</u>	<u>7,516</u>
Contractual Services			
Contractual/Consulting Services	23,490	29,279	(5,789)
Veterinarian Services	12,700	10,711	1,989
Cremation Services	1,400	511	889
Disposal and Water Softener Services	2,100	2,029	71
Janitorial Services	1,500	-	1,500
Repairs and Maintenance - Roads	4,000	2,547	1,453
Repairs and Maintenance - Buildings	3,500	11,832	(8,332)
Repairs and Maintenance - Grounds	2,500	1,665	835
Repairs and Maintenance - Computers	9,000	8,125	875
Repairs and Maintenance - Copiers	300	482	(182)
Repairs and Maintenance - Equipment	1,000	3,187	(2,187)
Repairs and Maintenance - Vehicles	2,000	2,578	(578)
Liability Insurance	13,258	13,258	-
Workers Compensation	7,700	7,700	-
Unemployment Claims	957	957	-
General Advertising	200	222	(22)
General Printing	353	1,798	(1,445)
Conferences and Meetings	1,200	870	330
Employee Training	1,200	150	1,050
Employee Mileage Expenditures	1,000	46	954
General Association Dues	660	247	413

(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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Medical Expenditures	\$ -	\$ 842	(\$ 842)
Total Contractual Services	90,018	99,036	(9,018)
Commodities			
Office Supplies	1,500	1,365	135
Operating Supplies	15,000	15,437	(437)
Postage	5,000	81	4,919
Utilities - Water	1,800	2,245	(445)
Animal Care Supplies	7,000	19,461	(12,461)
Cleaning Supplies	1,500	2,634	(1,134)
Uniform Supplies	600	320	280
Medical Supplies and Drugs	3,500	9,948	(6,448)
Comp - Destroyed Animal Supplies	100	-	100
Utilities - Natural Gas	12,000	10,295	1,705
Utilities - Electric	7,400	8,547	(1,147)
Fuel - Vehicles	6,000	10,232	(4,232)
Telephone	6,400	5,546	854
Total Commodities	67,800	86,111	(18,311)
 Total Expenditures	778,280	807,499	(29,219)
 Excess (Deficiency) of Revenues Over Expenditures	27,832	109,421	137,253
 Other Financing Sources (Uses)			
Transfers Out	(153,273)	-	153,273
 Total Other Financing Sources (Uses)	(153,273)	-	153,273
 Net Change in Fund Balance	(\$ 125,441)	109,421	\$ 234,862
 Fund Balance (Deficit) at Beginning of Year		(640,651)	
 Fund Balance (Deficit) at End of Year		(\$ 531,230)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 5,010,909	\$ 4,997,023	(\$ 13,886)
Other Taxes	-	3,917	3,917
Licenses and Permits	225,000	198,290	(26,710)
Charges for Services	20,000	37,962	17,962
Reimbursements	442,299	319,389	(122,910)
Interest	12,000	77,709	65,709
	<u>5,710,208</u>	<u>5,634,290</u>	<u>(75,918)</u>
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,355,645	2,120,147	235,498
Overtime Salaries	24,000	12,434	11,566
Total Personnel Services	<u>2,379,645</u>	<u>2,132,581</u>	<u>247,064</u>
Benefits			
Healthcare Contribution	465,000	379,515	85,485
Dental Contribution	14,500	12,137	2,363
FICA/SS Contribution	182,045	156,310	25,735
IMRF Contribution	233,205	199,751	33,454
Total Benefits	<u>894,750</u>	<u>747,713</u>	<u>147,037</u>
Contractual Services			
Engineering Services	536,943	509,543	27,400
Contractual/Consulting Services	248,000	138,656	109,344
Legal Services	80,000	85,791	(5,791)
Medical/Dental/Hospital Services	6,500	3,762	2,738
Northeast IL Plan and Metro Services	35,000	30,853	4,147
Software Licensing Cost	75,000	55,876	19,124
Security Services	5,000	4,005	995
Disposal and Water Softener Services	15,000	11,090	3,910
Janitorial Services	23,000	15,752	7,248
Repairs and Maintenance - Roads	77,000	37,756	39,244
Repairs and Maintenance - Buildings	37,500	34,063	3,437
Repairs and Maintenance - Grounds	11,000	6,338	4,662
Repairs and Maintenance - Computers	12,000	137	11,863
Repairs and Maintenance - Copiers	12,000	7,846	4,154
Repairs and Maintenance - Communications Equip.	5,500	2,115	3,385
Repairs and Maintenance - Equipment	25,000	11,567	13,433
Repairs and Maintenance - Vehicles	30,000	14,958	15,042
Repairs and Maintenance - Office Equipment	5,000	225	4,775
Liability Insurance	134,366	134,366	-

(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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Workers Compensation	\$ 78,034	\$ 78,034	\$ -
Unemployment Claims	9,697	9,697	-
General Printing	12,000	499	11,501
Legal Printing	6,000	2,782	3,218
Mapping	25,000	14,252	10,748
Conferences and Meetings	24,000	11,801	12,199
Employee Training	24,000	10,547	13,453
Employee Mileage Expenditures	6,000	2,811	3,189
General Association Dues	7,500	7,142	358
Miscellaneous Contractual Expenditures	36,000	-	36,000
Total Contractual Services	<u>1,602,040</u>	<u>1,242,264</u>	<u>359,776</u>
Commodities			
Office Supplies	25,000	16,945	8,055
Operating Supplies	25,000	15,778	9,222
Postage	12,000	1,829	10,171
Books and Subscriptions	2,400	618	1,782
Computer Software - Non-Capital	4,700	6,333	(1,633)
Computer Hardware - Non-Capital	15,000	3,964	11,036
Uniform Supplies	21,500	18,225	3,275
Vehicle Supplies	100,000	97,781	2,219
Buildings and Grounds Supplies	12,000	4,579	7,421
Road Repair Supplies	6,000	195	5,805
Equipment Repair Supplies	45,000	65,824	(20,824)
Tools	12,000	6,747	5,253
Liquid Salt	29,000	1,597	27,403
Crushed Stone	16,000	12,189	3,811
Culverts	40,000	14,788	25,212
Road Material	80,000	48,744	31,256
Sign Material	175,000	80,614	94,386
Traffic Markers and Barricades	40,000	15,066	24,934
Utilities - Natural Gas	100,000	33,824	66,176
Utilities - Electric	75,000	38,903	36,097
Utilities - Intersection Lighting	265,000	116,284	148,716
Fuel - Vehicles	350,000	269,085	80,915
Telephone	30,000	15,108	14,892
Cellular Phone	15,000	12,993	2,007
Total Commodities	<u>1,495,600</u>	<u>898,013</u>	<u>597,587</u>
Total Highway and Streets	<u>6,372,035</u>	<u>5,020,571</u>	<u>1,351,464</u>
Capital Outlay			
Computers	20,500	-	20,500
Computer Software - Capital	34,080	15,080	19,000
Printers	16,990	-	16,990
Communications Equipment	10,000	4,268	5,732

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Automotive Equipment	\$ 840,000	\$ 558,310	\$ 281,690
Office Furniture	3,000	2,207	793
Office Equipment	2,000	2,346	(346)
Special Purpose Equipment	-	485	(485)
Building Improvements	185,000	193,366	(8,366)
Road Construction	102,687	2,619	100,068
Bridge Construction	134,939	-	134,939
Highway Right of Way	350,000	153,753	196,247
Total Capital Outlay	<u>1,699,196</u>	<u>932,434</u>	<u>766,762</u>
 Total Expenditures	 <u>8,071,231</u>	 <u>5,953,005</u>	 <u>2,118,226</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (<u>2,361,023</u>)	 (<u>318,715</u>)	 (<u>2,679,738</u>)
 Other Financing Sources (Uses)			
Transfers In	<u>30,000</u>	<u>49,265</u>	<u>19,265</u>
 Total Other Financing Sources (Uses)	 <u>30,000</u>	 <u>49,265</u>	 <u>19,265</u>
 Net Change in Fund Balance	 <u>(\$ 2,331,023)</u>	 (<u>269,450</u>)	 <u>\$ 2,061,573</u>
 Fund Balance at Beginning of Year		 <u>9,927,640</u>	
 Fund Balance at End of Year		 <u>\$ 9,658,190</u>	

KANE COUNTY, ILLINOIS

County Bridge Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 312,695	\$ 312,058	(\$ 637)
Other Taxes	-	758	758
Reimbursements	141,200	111,162	(30,038)
Interest	<u>1,500</u>	<u>4,086</u>	<u>2,586</u>
Total Revenues	<u>455,395</u>	<u>428,064</u>	<u>(27,331)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	50,000	11,897	38,103
Bridge Inspection	<u>345,000</u>	<u>365,072</u>	<u>(20,072)</u>
Total Highway and Streets	<u>395,000</u>	<u>376,969</u>	<u>18,031</u>
Capital Outlay			
Construction - Bridges	300,000	-	300,000
Highway Right of Way	<u>139,000</u>	<u>105,000</u>	<u>34,000</u>
Total Capital Outlay	<u>439,000</u>	<u>105,000</u>	<u>334,000</u>
Total Expenditures	<u>834,000</u>	<u>481,969</u>	<u>352,031</u>
Net Change in Fund Balance	<u>(\$ 378,605)</u>	<u>(53,905)</u>	<u>\$ 324,700</u>
Fund Balance at Beginning of Year		<u>678,088</u>	
Fund Balance at End of Year		<u>\$ 624,183</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 6,400,000	\$ 6,745,896	\$ 345,896
Grants	-	1,151,808	1,151,808
Reimbursements	514,090	663,504	149,414
Interest	6,000	91,962	85,962
Miscellaneous	-	666	666
Total Revenues	6,920,090	8,653,836	1,733,746
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	1,987,759	1,859,506	128,253
Overtime Salaries	250,000	283,680	(33,680)
Total Personnel Services	2,237,759	2,143,186	94,573
Benefits			
Healthcare Contribution	61,700	48,600	13,100
Dental Contribution	1,750	2,061	(311)
FICA/SS Contribution	171,190	158,395	12,795
IMRF Contribution	219,300	190,371	28,929
Teamsters Contribution	399,368	333,160	66,208
Total Benefits	853,308	732,587	120,721
Contractual Services			
Engineering Services	415,200	452,545	(37,345)
Debt Administration Cost	-	350	(350)
Total Contractual Services	415,200	452,895	(37,695)
Commodities			
Rock Salt	1,000,000	995,814	4,186
Total Highway and Streets	4,506,267	4,324,482	181,785
Capital Outlay			
Highway Right of Way	100,000	-	100,000
Total Expenditures	4,606,267	4,324,482	281,785
Excess (Deficiency) of Revenues Over Expenditures	2,313,823	4,329,354	6,643,177
Other Financing Sources (Uses)			
Transfers Out	(3,494,863)	(3,494,862)	1
Total Other Financing Sources (Uses)	(3,494,863)	(3,494,862)	1
Net Change in Fund Balance	(\$ 1,181,040)	834,492	\$ 2,015,532
Fund Balance at Beginning of Year		10,945,628	
Fund Balance at End of Year		\$ 11,780,120	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 65,125	\$ 65,161	\$ 36
Other Taxes	-	435	435
Interest	<u>500</u>	<u>186</u>	<u>(314)</u>
Total Revenues	<u>65,625</u>	<u>65,782</u>	<u>157</u>
Expenditures			
Highway and Streets Commodities Rock Salt	<u>65,625</u>	<u>64,326</u>	<u>1,299</u>
Total Expenditures	<u>65,625</u>	<u>64,326</u>	<u>1,299</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>1,456</u>	<u>\$ 1,456</u>
Fund Balance at Beginning of Year		<u>66,059</u>	
Fund Balance at End of Year		<u>\$ 67,515</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 10,910,000	\$ 11,914,764	\$ 1,004,764
Reimbursements	2,043,602	1,060,585	(983,017)
Interest	5,000	124,282	119,282
Total Revenues	12,958,602	13,099,631	141,029
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,732,961	1,329,804	403,157
External Grants	110,000	110,000	-
Total Highway and Streets	1,842,961	1,439,804	403,157
Capital Outlay			
Road Construction	1,078,122	35,373	1,042,749
Bridge Construction	2,241,367	2,795	2,238,572
Highway Right of Way	898,750	760,938	137,812
Total Capital Outlay	4,218,239	799,106	3,419,133
Total Expenditures	6,061,200	2,238,910	3,822,290
Excess (Deficiency) of Revenues Over Expenditures	6,897,402	10,860,721	17,758,123
Other Financing Sources (Uses)			
Transfers Out	(8,374,829)	(8,309,829)	65,000
Total Other Financing Sources (Uses)	(8,374,829)	(8,309,829)	65,000
Net Change in Fund Balance	(\$ 1,477,427)	2,550,892	\$ 4,028,319
Fund Balance at Beginning of Year		19,062,091	
Fund Balance at End of Year		\$ 21,612,983	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 1,972,455	\$ 1,966,890	(\$ 5,565)
Other Taxes	-	1,306	1,306
Licenses and Permits	1,054,477	1,055,068	591
Grants	1,754,382	2,491,512	737,130
Charges for Services	136,456	147,728	11,272
Reimbursements	142,600	281,967	139,367
Interest	10,000	18,463	8,463
Miscellaneous	-	24,276	24,276
	<u>5,070,370</u>	<u>5,987,210</u>	<u>916,840</u>
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	2,880,052	2,778,123	101,929
Overtime Salaries	-	3,833	(3,833)
Total Personnel Services	<u>2,880,052</u>	<u>2,781,956</u>	<u>98,096</u>
Benefits			
Healthcare Contribution	908,170	900,654	7,516
Dental Contribution	23,122	30,979	(7,857)
FICA/SS Contribution	217,606	203,132	14,474
IMRF Contribution	278,763	261,171	17,592
Total Benefits	<u>1,427,661</u>	<u>1,395,936</u>	<u>31,725</u>
Contractual Services			
Contract Employees	6,000	9,828	(3,828)
Contractual/Consulting Services	354,562	550,662	(196,100)
Public Health Services	-	6,000	(6,000)
Software Licensing Cost	-	5,656	(5,656)
X-Rays	30,000	3,726	26,274
Lab Services	2,000	1,047	953
Disposal and Water Softener Services	5,000	5,969	(969)
Janitorial Services	21,000	7,105	13,895
Repairs and Maintenance - Buildings	8,500	5,331	3,169
Repairs and Maintenance - Grounds	10,500	-	10,500
Repairs and Maintenance - Equipment	1,000	553	447
Building Space Rental	55,000	36,109	18,891
Repairs and Maintenance - Vehicles	4,000	4,390	(390)
Repairs and Maintenance - Office Equipment	9,000	21,684	(12,684)
Liability Insurance	82,775	82,775	-
Workers Compensation	48,072	48,072	-
Unemployment Claims	366,474	334,584	31,890

(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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Advertising	\$ 500	\$ 1,449	(\$ 949)
Conferences and Meetings	-	3,873	(3,873)
Employee Training	6,722	5,615	1,107
Employee Mileage Expenditures	18,000	31,972	(13,972)
General Association Dues	12,500	11,923	577
Total Contractual Services	1,041,605	1,178,323	(136,718)
Commodities			
Office Supplies	8,400	4,392	4,008
Operating Supplies	199,641	170,329	29,312
Computer Related Supplies	2,000	9,355	(7,355)
Postage	2,400	22	2,378
Books and Subscriptions	700	2,970	(2,270)
Computer Software - Non-Capital	11,000	19,479	(8,479)
Computer Hardware - Non Capital	-	27,714	(27,714)
Utilities - Water	60	-	60
Printing Supplies	1,700	570	1,130
Cleaning Supplies	750	-	750
Medical Supplies and Drugs	40,101	41,220	(1,119)
Utilities - Electric	-	6,989	(6,989)
Fuel - Vehicles	4,000	7,804	(3,804)
Telephone	99,800	72,952	26,848
Total Commodities	370,552	363,796	6,756
Total Health and Welfare	5,719,870	5,720,011	(141)
Capital Outlay			
Printers	-	3,458	(3,458)
Office Furniture	-	8,241	(8,241)
Total Capital Outlay	-	11,699	(11,699)
Total Expenditures	5,719,870	5,731,710	(11,840)
Net Change in Fund Balance	(\$ 649,500)	255,500	\$ 905,000
Fund Balance at Beginning of Year		2,510,451	
Fund Balance at End of Year		\$ 2,765,951	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 228,739	\$ 265,169	\$ 36,430
Reimbursements	-	20	20
Interest	1,000	1,570	570
Miscellaneous	-	20	20
Total Revenues	229,739	266,779	37,040
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	428,254	371,180	57,074
Benefits			
Healthcare Contribution	104,677	39,909	64,768
Dental Contribution	3,480	2,336	1,144
FICA/SS Contribution	32,761	27,620	5,141
IMRF Contribution	41,969	35,300	6,669
Total Benefits	182,887	105,165	77,722
Contractual Services			
Contractual/Consulting Services	12,000	16,319	(4,319)
Liability Insurance	12,462	12,462	-
Workers Compensation	7,237	7,237	-
Unemployment Claims	35,398	10,460	24,938
Conferences and Meetings	-	1,037	(1,037)
Employee Training	3,500	6,034	(2,534)
Employee Mileage Expenditures	7,325	7,280	45
General Association Dues	550	-	550
Total Contractual Services	78,472	60,829	17,643
Commodities			
Office Supplies	1,050	14	1,036
Operating Supplies	8,500	458	8,042
Printing Supplies	-	539	(539)
Telephone	6,000	2,369	3,631
Total Commodities	15,550	3,380	12,170
Total Expenditures	705,163	540,554	164,609
Excess (Deficiency) of Revenues Over Expenditures	(475,424)	(273,775)	(749,199)
Other Financing Sources (Uses)			
Transfers In	429,424	429,424	-
Total Other Financing Sources (Uses)	429,424	429,424	-
Net Change in Fund Balance	(\$ 46,000)	155,649	\$ 201,649
Fund Balance at Beginning of Year		25,632	
Fund Balance at End of Year		\$ 181,281	

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 304,905	\$ 304,367	(\$ 538)
Other Taxes	-	758	758
Interest	2,500	3,815	1,315
Miscellaneous	-	2,889	2,889
	<u>307,405</u>	<u>311,829</u>	<u>4,424</u>
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	175,705	179,202	(3,497)
Overtime Salaries	1,800	1,528	272
Total Personnel Services	<u>177,505</u>	<u>180,730</u>	(3,225)
Benefits			
Healthcare Contribution	39,571	41,089	(1,518)
Dental Contribution	716	714	2
FICA/SS Contribution	13,579	13,505	74
IMRF Contribution	17,395	17,259	136
Total Benefits	<u>71,261</u>	<u>72,567</u>	(1,306)
Contractual Services			
Repairs and Maintenance - Copiers	350	1,492	(1,142)
Repairs and Maintenance - Vehicles	3,000	5,211	(2,211)
Liability Insurance	5,165	5,165	-
Workers Compensation	2,999	2,999	-
Unemployment Claims	372	372	-
General Printing	50	-	50
Conferences and Meetings	858	1,540	(682)
Employee Training	5,265	3,901	1,364
Employee Mileage Expenditures	300	440	(140)
General Association Dues	370	420	(50)
Miscellaneous Contractual Expenditures	64,000	27,851	36,149
Total Contractual Services	<u>82,729</u>	<u>49,391</u>	<u>33,338</u>
Commodities			
Office Supplies	500	944	(444)
Postage	811	-	811
Books and Subscriptions	380	424	(44)
Fuel - Vehicles	8,300	7,685	615
Telephone	1,000	1,479	(479)
Cellular Phone	575	-	575
Total Commodities	<u>11,566</u>	<u>10,532</u>	<u>1,034</u>
Total Health and Welfare	<u>343,061</u>	<u>313,220</u>	<u>29,841</u>

(Continued)

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Capital Outlay			
Office Furniture	\$ 300	\$ -	\$ 300
Total Expenditures	<u>343,361</u>	<u>313,220</u>	<u>30,141</u>
Net Change in Fund Balance	<u>(\$ 35,956)</u>	<u>(1,391)</u>	<u>\$ 34,565</u>
Fund Balance at Beginning of Year		<u>587,059</u>	
Fund Balance at End of Year		<u>\$ 585,668</u>	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,573,877	\$ 1,573,780	(\$ 97)
Reimbursements	50,000	31,243	(18,757)
Miscellaneous	-	18,140	18,140
Total Revenues	1,623,877	1,623,163	(714)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	170,160	164,459	5,701
Benefits			
Healthcare Contribution	22,462	19,324	3,138
Dental Contribution	1,010	969	41
FICA/SS Contribution	13,017	12,122	895
IMRF Contribution	16,676	15,535	1,141
Total Benefits	53,165	47,950	5,215
Contractual Services			
Contracts & Consulting	46,000	45,935	65
Repairs and Maintenance - Vehicles	1,000	338	662
Liability Insurance	4,952	4,766	186
Workers Compensation	2,876	2,768	108
Unemployment Claims	357	344	13
General Printing	250	-	250
Legal Printing	600	1,248	(648)
Conferences and Meetings	500	130	370
Employee Training	500	36	464
Employee Mileage Expenditures	200	-	200
General Association Dues	200	-	200
Miscellaneous Contractual Expenditures	1,235,067	1,233,761	1,306
Grant Pass Thru	107,000	107,840	(840)
Total Contractual Services	1,399,502	1,397,166	2,336
Commodities			
Office Supplies	-	361	(361)
Operating Supplies	300	-	300
Postage	100	-	100
Books and Subscriptions	100	-	100
Supplies-Printing	50	-	50
Photography	-	749	(749)
Fuel - Vehicles	500	112	388
Total Commodities	1,050	1,222	(172)
Total Expenditures	1,623,877	1,610,797	13,080
Net Change in Fund Balance	\$ -	12,366	\$ 12,366
Fund Balance at Beginning of Year		6,592	
Fund Balance at End of Year		\$ 18,958	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 799,482	\$ 697,449	(\$ 102,033)
Miscellaneous	20,000	7,136	(12,864)
Total Revenues	819,482	704,585	(114,897)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	53,544	39,874	13,670
Benefits			
Healthcare Contribution	6,865	5,270	1,595
Dental Contribution	351	294	57
FICA/SS Contribution	4,096	3,018	1,078
IMRF Contribution	5,247	3,896	1,351
Total Benefits	16,559	12,478	4,081
Contractual Services			
Liability Insurance	1,558	1,262	296
Workers Compensation	905	733	172
Unemployment Claims	112	91	21
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	143	857
Employee Training	300	185	115
Employee Mileage Expenditures	100	-	100
Miscellaneous Contractual Expenditures	744,154	497,715	246,439
Grant Pass Thru	-	126,922	(126,922)
Total Contractual Services	748,979	627,051	121,928
Commodities			
Office Supplies	200	-	200
Postage	100	-	100
Books and Subscriptions	100	-	100
Total Commodities	400	-	400
Total Expenditures	819,482	679,403	140,079
Net Change in Fund Balance	\$ -	25,182	\$ 25,182
Fund Balance (Deficit) at Beginning of Year		(37,726)	
Fund Balance (Deficit) at End of Year		(\$ 12,544)	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 9,000	\$ -	(\$ 9,000)
Interest	<u>1,000</u>	<u>781</u>	<u>(219)</u>
Total Revenues	<u>10,000</u>	<u>781</u>	<u>(9,219)</u>
Expenditures			
Development, Housing and Economic Development Contractual Services			
Contractual/Consulting Services	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Total Expenditures	<u>10,000</u>	<u>-</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>781</u>	<u>\$ 781</u>
Fund Balance at Beginning of Year		<u>108,582</u>	
Fund Balance at End of Year		<u>\$ 109,363</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 104,622	\$ 83,673	(\$ 20,949)
Miscellaneous	<u>-</u>	<u>298</u>	<u>298</u>
Total Revenues	<u>104,622</u>	<u>83,971</u>	<u>(20,651)</u>
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Contractual/Consulting Services	<u>85,000</u>	<u>78,493</u>	<u>6,507</u>
Capital Outlay			
Contractual/Consulting Services	15,000	3,535	11,465
Computer Software - Capital	4,622	1,645	2,977
Total Capital Outlay	<u>19,622</u>	<u>5,180</u>	<u>14,442</u>
Total Expenditures	<u>104,622</u>	<u>83,673</u>	<u>20,949</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>298</u>	<u>\$ 298</u>
Fund Balance (Deficit) at Beginning of Year		<u>(298)</u>	
Fund Balance at End of Year		<u>\$ -</u>	

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,489,068	\$ 1,444,109	(\$ 44,959)
Miscellaneous	1,976	-	(1,976)
Total Revenues	1,491,044	1,444,109	(46,935)
Expenditures			
Development, Housing and Economic Development			
Community Development Block Grant - Recovery			
Contractual Services			
Grant Pass Thru	266,869	266,870	(1)
Energy Efficiency and Conservation Block Grant			
Personnel Services			
Salaries and Wages	75,000	59,156	15,844
Benefits			
Healthcare Contribution	14,000	12,531	1,469
Dental Contribution	500	390	110
FICA/SS Contribution	5,738	4,230	1,508
IMRF Contribution	7,350	5,392	1,958
Total Benefits	27,588	22,543	5,045
Contractual Services			
Engineering Services	100,000	45,442	54,558
Contractual/Consulting Services	200,000	79,486	120,514
Liability Insurance	2,183	2,183	-
Workers Compensation	1,268	1,268	-
Unemployment Claims	158	158	-
General Printing	500	-	500
Legal Printing	200	-	200
Conferences and Meetings	1,500	1,597	(97)
Total Contractual Services	305,809	130,134	175,675
Commodities			
Office Supplies	150	-	150
Postage	250	-	250
Total Commodities	400	-	400
Total Energy Efficiency and Conservation Block Grant	408,797	211,833	196,964
Homeless Prevention and Rapid Re-Housing Program			
Personnel Services			
Salaries and Wages	-	367	(367)
Benefits			
Healthcare Contribution	-	67	(67)
Dental Contribution	-	3	(3)

(Continued)

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
FICA/SS Contribution	\$ -	\$ 28	(\$ 28)
IMRF Contribution	-	35	(35)
Total Benefits	<u>-</u>	<u>133</u>	<u>(133)</u>
Contractual Services			
Miscellaneous Contractual Expenditures	-	54,186	(54,186)
Grant Pass Thru	215,275	237,640	(22,365)
Total Contractual Services	<u>215,275</u>	<u>291,826</u>	<u>(76,551)</u>
Total Homeless Prevention and Rapid Re-Housing Program	<u>215,275</u>	<u>292,326</u>	<u>(77,051)</u>
Community Development Block Grant - IKE Program			
Personnel Services			
Salaries and Wages	12,709	8,452	4,257
Benefits			
Healthcare Contribution	787	678	109
Dental Contribution	71	68	3
FICA/SS Contribution	973	923	50
IMRF Contribution	1,246	1,183	63
Total Benefits	<u>3,077</u>	<u>2,852</u>	<u>225</u>
Contractual Services			
Liability Insurance	370	273	97
Workers Compensation	215	159	56
Unemployment Claims	27	20	7
Legal Printing	150	283	(133)
Grant Expenditures	98,500	547,743	(449,243)
Total Contractual Services	<u>99,262</u>	<u>548,478</u>	<u>(449,216)</u>
Commodities			
Office Supplies	75	-	75
Fuel - Vehicles	100	-	100
Total Commodities	<u>175</u>	<u>-</u>	<u>175</u>
Total Community Development Block Grant - IKE Program	<u>115,223</u>	<u>559,782</u>	<u>(444,559)</u>
Lead Hazard Control Program			
Personnel Services			
Salaries and Wages	6,581	6,327	254
Benefits			
Healthcare Contribution	118	1,035	(917)
Dental Contribution	5	45	(40)
FICA/SS Contribution	42	478	(436)
IMRF Contribution	59	612	(553)
Total Benefits	<u>224</u>	<u>2,170</u>	<u>(1,946)</u>
Contractual Services			
Liability Insurance	14	-	14

(Continued)

KANE COUNTY, ILLINOIS

OCR & Recovery Act Programs Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Workers Compensation	\$ 9	\$ -	\$ 9
Unemployment Claims	2	-	2
Conferences and Meetings	-	1,419	(1,419)
Employee Training	2,950	1,726	1,224
Total Contractual Services	<u>2,975</u>	<u>3,145</u>	<u>(170)</u>
Commodities			
Office Supplies	50	-	50
Fuel - Vehicles	50	-	50
Total Commodities	<u>100</u>	<u>-</u>	<u>100</u>
Total Lead Hazard Control Program	<u>9,880</u>	<u>11,642</u>	<u>(1,762)</u>
Total Development, Housing and Economic Development	<u>1,016,044</u>	<u>1,342,453</u>	<u>(326,409)</u>
Capital Outlay - Energy Efficiency and Conservation Block Grant			
Building Improvements	100,000	90,562	9,438
Road Construction	375,000	-	375,000
Total Capital Outlay	<u>475,000</u>	<u>90,562</u>	<u>384,438</u>
 Total Expenditures	 <u>1,491,044</u>	 <u>1,433,015</u>	 <u>58,029</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 11,094	 <u>\$ 11,094</u>
 Fund Balance (Deficit) at Beginning of Year		 <u>(37,360)</u>	
 Fund Balance (Deficit) at End of Year		 <u>(\$ 26,266)</u>	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,398,956	\$ 1,054,958	(\$ 343,998)
Reimbursements	<u>880,000</u>	<u>408,053</u>	<u>(471,947)</u>
Total Revenues	<u>2,278,956</u>	<u>1,463,011</u>	<u>(815,945)</u>
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	<u>86,452</u>	<u>79,486</u>	<u>6,966</u>
Benefits			
Healthcare Contribution	6,697	5,697	1,000
Dental Contribution	510	468	42
FICA/SS Contribution	6,614	5,996	618
IMRF Contribution	<u>8,472</u>	<u>7,727</u>	<u>745</u>
Total Benefits	<u>22,293</u>	<u>19,888</u>	<u>2,405</u>
Contractual Services			
Liability Insurance	2,516	2,458	58
Workers Compensation	1,461	1,427	34
Unemployment Claims	182	178	4
Grant Expenditures	<u>2,166,052</u>	<u>1,247,663</u>	<u>918,389</u>
Total Contractual Services	<u>2,170,211</u>	<u>1,251,726</u>	<u>918,485</u>
Total Expenditures	<u>2,278,956</u>	<u>1,351,100</u>	<u>927,856</u>
Net Change in Fund Balance	<u>\$ -</u>	111,911	<u>\$ 111,911</u>
Fund Balance (Deficit) at Beginning of Year		<u>(1,018)</u>	
Fund Balance at End of Year		<u>\$ 110,893</u>	

KANE COUNTY, ILLINOIS

Stormwater Management Planning Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,000	\$ -	(\$ 1,000)
Grants	77,058	29,116	(47,942)
Reimbursements	-	9,900	9,900
Interest	5,000	10,398	5,398
Total Revenues	<u>83,058</u>	<u>49,414</u>	<u>(33,644)</u>
Expenditures			
Environment and Conservation			
Personnel Services			
Salaries and Wages	70,617	69,519	1,098
Benefits			
Healthcare Contribution	27,062	13,179	13,883
Dental Contribution	719	401	318
FICA/SS Contribution	5,402	5,025	377
IMRF Contribution	6,920	6,431	489
Total Benefits	<u>40,103</u>	<u>25,036</u>	<u>15,067</u>
Contractual Services			
Contractual/Consulting Services	47,000	46,240	760
Legal Services	1,000	-	1,000
Liability Insurance	2,055	2,055	-
Workers Compensation	1,193	1,193	-
Unemployment Claims	148	148	-
Conferences and Meetings	1,500	966	534
Employee Training	-	250	(250)
Employee Mileage Expenditures	500	202	298
General Association Dues	1,000	145	855
Miscellaneous Contractual Expenditures	175,000	5,523	169,477
Grant Pass Thru	35,000	100,258	(65,258)
Total Contractual Services	<u>264,396</u>	<u>156,980</u>	<u>107,416</u>
Commodities			
Office Supplies	1,000	-	1,000
Operating Supplies	500	3,892	(3,392)
Computer Related Supplies	500	-	500
Postage	300	-	300
Photography Supplies	100	-	100
Fuel - Vehicles	500	135	365
Telephone	1,750	-	1,750
Total Commodities	<u>4,650</u>	<u>4,027</u>	<u>623</u>
Total Environment and Conservation	<u>379,766</u>	<u>255,562</u>	<u>124,204</u>
Capital Outlay			
Building Improvements	29,558	29,557	1

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Expenditures	\$ 409,324	\$ 285,119	\$ 124,205
Excess (Deficiency) of Revenues Over Expenditures	(326,266)	(235,705)	(561,971)
Other Financing Sources (Uses)			
Transfers In	<u>185,545</u>	<u>207,696</u>	<u>22,151</u>
Total Other Financing Sources (Uses)	<u>185,545</u>	<u>207,696</u>	<u>22,151</u>
Net Change in Fund Balance	<u>(\$ 140,721)</u>	<u>(28,009)</u>	<u>\$ 112,712</u>
Fund Balance at Beginning of Year		<u>1,325,570</u>	
Fund Balance at End of Year		<u>\$ 1,297,561</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 1,800,000	\$ -	(\$ 1,800,000)
Interest	5,000	23,397	18,397
Total Revenues	<u>1,805,000</u>	<u>23,397</u>	<u>(1,781,603)</u>
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	29,855	485	29,370
Legal Services	90,000	3,630	86,370
Appraisal Services	120,880	15,720	105,160
Total Contractual Services	<u>240,735</u>	<u>19,835</u>	<u>220,900</u>
Commodities			
Computer Hardware - Non Capital	-	958	(958)
Other Expenditures			
Farmland Preservation Rights	3,605,533	-	3,605,533
Total General Government	<u>3,846,268</u>	<u>20,793</u>	<u>3,825,475</u>
Capital Outlay			
Land	1,000	-	1,000
Total Expenditures	<u>3,847,268</u>	<u>20,793</u>	<u>3,826,475</u>
Net Change in Fund Balance	<u>(\$ 2,042,268)</u>	2,604	<u>\$ 2,044,872</u>
Fund Balance at Beginning of Year		<u>3,199,178</u>	
Fund Balance at End of Year		<u>\$ 3,201,782</u>	

KANE COUNTY, ILLINOIS

Kane County Department of Employment and Education Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 For the Year Ended November 30, 2011

	Actual
Revenues	
Grants	
Workforce Investment Act Title I Grant 2009	\$ 1,202,648
Workforce Investment Act Title I Grant 2010	4,222,194
Workforce Investment Act Title I Grant 2011	589,041
ARRA Workforce Investment Act - Adult - Grant	1,189,525
ARRA Workforce Investment Act - Youth - Grant	18,546
Trade Adjustment Assistance Program Grant	60,172
Trade & Globalization Adjustment Assistance Act Grant	354,496
High Speed Internet Grant 2010	5,665
Workforce Investment Act Title I - Incentive 2008	96,216
Workforce Investment Act Title I - Incentive 2009	44,257
Trade Case Management Grant	52,104
Serving the Client 2011	1,667
Total Grants	7,836,531
Miscellaneous Program Income	13,893
Total Revenues	7,850,424
Expenditures	
Public Service and Records	
Administration	629,892
Youth Activities	1,899,659
Adult Activities	2,044,197
Dislocated Worker Activities	2,766,666
Training	456,823
High Speed Internet	5,665
Incentive Funds	44,257
Welfare to Work	816
Total Expenditures	7,847,975
Net Change in Fund Balance	2,449
Fund Balance (Deficit) at Beginning of Year	(17,461)
Fund Balance (Deficit) at End of Year	(\$ 15,012)

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, 2011 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

Mill Creek Special Service Area Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 678,025	\$ 677,318	(\$ 707)
Interest	7,500	6,793	(707)
Miscellaneous	8,000	5,232	(2,768)
Total Revenues	693,525	689,343	(4,182)
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	42,279	34,786	7,493
Benefits			
Healthcare Contribution	7,200	8,612	(1,412)
Dental Contribution	297	320	(23)
FICA/SS Contribution	3,234	2,547	687
IMRF Contribution	4,143	3,027	1,116
Total Benefits	14,874	14,506	368
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	90,000	55,937	34,063
Legal Services	500	-	500
Repairs and Maintenance - Roads	150,000	64,575	85,425
Repairs and Maintenance - Grounds	225,000	176,227	48,773
Intersect Lighting Services	26,000	25,452	548
Liability Insurance	1,230	1,230	-
Workers Compensation	715	715	-
Unemployment Claims	89	89	-
General Printing	2,000	130	1,870
Legal Printing	500	608	(108)
Conferences and Meetings	1,000	322	678
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	960	-	960
General Association Dues	750	-	750
Miscellaneous Contractual Expenditures	150,000	107,264	42,736
Total Contractual Services	652,244	432,549	219,695
Commodities			
Office Supplies	1,000	146	854
Operating Supplies	1,000	442	558
Postage	1,000	-	1,000
Computer Software - Non-Capital	500	-	500
Utilities- Intersection Lighting	20,000	20,652	(652)
Telephone	1,500	-	1,500
Miscellaneous Supplies	45,000	14,407	30,593

(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, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 70,000	\$ 35,647	\$ 34,353
Total General Government	<u>779,397</u>	<u>517,488</u>	<u>261,909</u>
Capital Outlay			
Computer Software - Capital	<u>1,000</u>	<u>-</u>	<u>1,000</u>
 Total Expenditures	 <u>780,397</u>	 <u>517,488</u>	 <u>262,909</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (<u>86,872</u>)	 <u>171,855</u>	 <u>84,983</u>
Other Financing Sources (Uses)			
Transfers Out	(<u>20,000</u>)	(<u>20,000</u>)	<u>-</u>
 Total Other Financing Sources (Uses)	 (<u>20,000</u>)	 (<u>20,000</u>)	 <u>-</u>
 Net Change in Fund Balance	 (<u>\$ 106,872</u>)	 <u>151,855</u>	 <u>\$ 258,727</u>
 Fund Balance at Beginning of Year		 <u>904,936</u>	
 Fund Balance at End of Year		 <u>\$ 1,056,791</u>	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,000	\$ 14,265	\$ 13,265
Total Revenues	<u>1,000</u>	<u>14,265</u>	<u>13,265</u>
Expenditures			
Debt Service - Principal	660,000	660,000	-
Debt Service - Interest	158,923	158,922	1
Debt Service - Fiscal Agent Fees	<u>1,000</u>	<u>535</u>	<u>465</u>
Total Expenditures	<u>819,923</u>	<u>819,457</u>	<u>466</u>
Excess (Deficiency) of Revenues Over Expenditures	(818,923)	(805,192)	(1,624,115)
Other Financing Sources (Uses)			
Transfers In	<u>818,923</u>	<u>818,923</u>	-
Total Other Financing Sources (Uses)	<u>818,923</u>	<u>818,923</u>	-
Net Change in Fund Balance	<u>\$ -</u>	13,731	<u>\$ 13,731</u>
Fund Balance at Beginning of Year		<u>1,847,088</u>	
Fund Balance at End of Year		<u>\$ 1,860,819</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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 2,515,938	\$ 2,533,826	\$ 17,888
Other Taxes	-	1,741	1,741
Interest	1,000	7,027	6,027
Total Revenues	2,516,938	2,542,594	25,656
Expenditures			
Debt Service - Principal	2,335,000	2,335,000	-
Debt Service - Interest	181,938	134,894	47,044
Debt Service - Fiscal Agent Fees	-	175	(175)
Total Expenditures	2,516,938	2,470,069	46,869
Net Change in Fund Balance	\$ -	72,525	\$ 72,525
Fund Balance at Beginning of Year		2,635,926	
Fund Balance at End of Year		\$ 2,708,451	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,000	\$ -	(\$ 1,000)
Miscellaneous	-	11	11
Total Revenues	<u>1,000</u>	<u>11</u>	<u>(989)</u>
Expenditures			
Debt Service - Principal	2,000,000	2,000,000	-
Debt Service - Interest	1,494,863	1,439,431	55,432
Debt Service - Fiscal Agent Fees	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>3,495,863</u>	<u>3,439,431</u>	<u>56,432</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,494,863)</u>	<u>(3,439,420)</u>	<u>(6,934,283)</u>
Other Financing Sources (Uses)			
Transfers In	<u>3,494,863</u>	<u>3,494,862</u>	<u>(1)</u>
Total Other Financing Sources (Uses)	<u>3,494,863</u>	<u>3,494,862</u>	<u>(1)</u>
Net Change in Fund Balance	<u>\$ -</u>	55,442	<u>\$ 55,442</u>
Fund Balance at Beginning of Year		<u>2,764,192</u>	
Fund Balance at End of Year		<u>\$ 2,819,634</u>	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ 276,588	\$ 276,588	\$ -
Interest	<u>5,000</u>	<u>72,775</u>	<u>67,775</u>
Total Revenues	<u>281,588</u>	<u>349,363</u>	<u>67,775</u>
Expenditures			
Debt Service - Principal	7,715,000	7,715,000	-
Debt Service - Interest	939,917	790,251	149,666
Debt Service - Fiscal Agent Fees	<u>1,500</u>	<u>700</u>	<u>800</u>
Total Expenditures	<u>8,656,417</u>	<u>8,505,951</u>	<u>150,466</u>
Excess (Deficiency) of Revenues Over Expenditures	(<u>8,374,829</u>)	(<u>8,156,588</u>)	(<u>16,531,417</u>)
Other Financing Sources (Uses)			
Transfers In	<u>8,374,829</u>	<u>8,309,829</u>	(<u>65,000</u>)
Total Other Financing Sources (Uses)	<u>8,374,829</u>	<u>8,309,829</u>	(<u>65,000</u>)
Net Change in Fund Balance	<u>\$ -</u>	153,241	<u>\$ 153,241</u>
Fund Balance at Beginning of Year		<u>8,065,208</u>	
Fund Balance at End of Year		<u>\$ 8,218,449</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Debt Service Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Reimbursements	\$ -	\$ 89,664	\$ 89,664
Interest	-	6,161	6,161
Total Revenues	<u>-</u>	<u>95,825</u>	<u>95,825</u>
Expenditures			
Debt Service - Fiscal Agent Fees	-	450	(450)
Total Expenditures	<u>-</u>	<u>450</u>	<u>(450)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>-</u>	<u>95,375</u>	<u>95,375</u>
Other Financing Sources (Uses)			
Transfers In	<u>7,387,960</u>	<u>5,653,575</u>	<u>(1,734,385)</u>
Total Other Financing Sources (Uses)	<u>7,387,960</u>	<u>5,653,575</u>	<u>(1,734,385)</u>
Net Change in Fund Balance	<u>\$ 7,387,960</u>	<u>5,748,950</u>	<u>(\$ 1,639,010)</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance at End of Year		<u>\$ 5,748,950</u>	

KANE COUNTY, ILLINOIS

Capital Projects Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 20,000	\$ 49,474	\$ 29,474
Miscellaneous	-	2,416	2,416
Total Revenues	20,000	51,890	31,890
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	141,154	137,412	3,742
Capital Outlay			
Office Furniture	17,916	-	17,916
Office Equipment	-	13,210	(13,210)
Copiers	4,292	-	4,292
Building Improvements	3,010,884	2,627,658	383,226
Total Capital Outlay	3,033,092	2,640,868	392,224
Total Expenditures	3,174,246	2,778,280	395,966
Excess (Deficiency) of Revenues Over Expenditures	(3,154,246)	(2,726,390)	(5,880,636)
Other Financing Sources (Uses)			
Transfers In	93,458	-	(93,458)
Transfers Out	(137,000)	(137,000)	-
Total Other Financing Sources (Uses)	(43,542)	(137,000)	(93,458)
Net Change in Fund Balance	(\$ 3,197,788)	(2,863,390)	\$ 334,398
Fund Balance at Beginning of Year		7,492,570	
Fund Balance at End of Year		\$ 4,629,180	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 7,500	\$ 6,526	(\$ 974)
Total Revenues	<u>7,500</u>	<u>6,526</u>	<u>(974)</u>
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	<u>169,081</u>	<u>143,713</u>	<u>25,368</u>
Capital Outlay			
Building Improvements	<u>3,320,035</u>	<u>3,320,035</u>	<u>-</u>
Total Expenditures	<u>3,489,116</u>	<u>3,463,748</u>	<u>25,368</u>
Net Change in Fund Balance	<u>(\$ 3,481,616)</u>	<u>(3,457,222)</u>	<u>\$ 24,394</u>
Fund Balance at Beginning of Year		<u>3,459,244</u>	
Fund Balance at End of Year		<u>\$ 2,022</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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 9,054	\$ 94,986	\$ 85,932
Total Revenues	<u>9,054</u>	<u>94,986</u>	<u>85,932</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	2,573,652	2,629,942	(56,290)
Repairs and Maintenance - Resurfacing	7,500,000	6,480,831	1,019,169
Total Contractual Services	<u>10,073,652</u>	<u>9,110,773</u>	<u>962,879</u>
Capital Outlay			
Road Construction	575,714	437,944	137,770
Bridge Construction	3,174,915	1,847,402	1,327,513
Highway Right of Way	-	3,400	(3,400)
Total Capital Outlay	<u>3,750,629</u>	<u>2,288,746</u>	<u>1,461,883</u>
Total Expenditures	<u>13,824,281</u>	<u>11,399,519</u>	<u>2,424,762</u>
Net Change in Fund Balance	(<u>\$ 13,815,227</u>)	(11,304,533)	<u>\$ 2,510,694</u>
Fund Balance at Beginning of Year		<u>14,770,728</u>	
Fund Balance at End of Year		<u>\$ 3,466,195</u>	

KANE COUNTY, ILLINOIS

Recovery Zone Bond Construction Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ -	\$ 5,656	\$ 5,656
Interest	-	24,068	24,068
Total Revenues	-	29,724	29,724
Expenditures			
General Government			
Contractual Services			
General			
Debt Issuance Costs	282,040	273,316	8,724
Savanna Lakes SBA			
Repairs and Maintenance - Stormwater	25,400	21,468	3,932
Cheval DeSelle Venetian SBA			
Repairs and Maintenance - Stormwater	-	400	(400)
Plank Road Estates SBA			
Repairs and Maintenance - Stormwater	35,000	23,542	11,458
Exposition View SBA SW47			
Repairs and Maintenance - Stormwater	30,400	400	30,000
Total Contractual Services	372,840	319,126	53,714
Capital Outlay			
Cheval DeSelle Venetian SBA			
Other Construction	47,000	43,444	3,556
Total Expenditures	419,840	362,570	57,270
Excess (deficiency) of revenues over expenditures	(419,840)	(332,846)	(752,686)
Other Financing Sources (Uses)			
Issuance of Bonds	7,670,000	7,670,000	-
Transfers In	137,800	-	(137,800)
Transfers Out	(7,387,960)	(5,653,575)	1,734,385
Total Other Financing Sources (Uses)	419,840	2,016,425	1,596,585
Net Change in Fund Balance	\$ -	1,683,579	\$ 1,683,579
Fund Balance at Beginning of Year		1,174	
Fund Balance at End of Year		\$ 1,684,753	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Reimbursements	\$ 4,595,476	\$ 9,261,072	\$ 4,665,596
Interest	6,000	135,921	129,921
Miscellaneous	-	2,048	2,048
	<u>4,601,476</u>	<u>9,399,041</u>	<u>4,797,565</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	1,231,678	1,120,872	110,806
Capital Outlay			
Road Construction	3,364,176	63,815	3,300,361
Construction - Bridges	643,332	93,705	549,627
Highway Right of Way	5,260,325	4,752,000	508,325
Total Capital Outlay	<u>9,267,833</u>	<u>4,909,520</u>	<u>4,358,313</u>
Total Expenditures	<u>10,499,511</u>	<u>6,030,392</u>	<u>4,469,119</u>
Net Change in Fund Balance	<u>(\$ 5,898,035)</u>	3,368,649	<u>\$ 9,266,684</u>
Fund Balance at Beginning of Year		<u>14,835,791</u>	
Fund Balance at End of Year		<u>\$ 18,204,440</u>	

KANE COUNTY, ILLINOIS

Aurora Area Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 11,789	\$ 11,789
Reimbursements	-	91,323	91,323
Interest	4,000	6,712	2,712
Total Revenues	4,000	109,824	105,824
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	75,000	223,807	(148,807)
Capital Outlay			
Highway Right of Way	375,000	106,367	268,633
Total Expenditures	450,000	330,174	119,826
Excess (Deficiency) of Revenues Over Expenditures	(446,000)	(220,350)	(666,350)
Other Financing Sources (Uses)			
Transfers Out	-	(574)	(574)
Total Other Financing Sources (Uses)	-	(574)	(574)
Net Change in Fund Balance	(\$ 446,000)	(220,924)	\$ 225,076
Fund Balance at Beginning of Year		946,209	
Fund Balance at End of Year		\$ 725,285	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 136,153	\$ 136,153
Interest	<u>4,500</u>	<u>7,143</u>	<u>2,643</u>
Total Revenues	<u>4,500</u>	<u>143,296</u>	<u>138,796</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	-	<u>3,196</u>	<u>(3,196)</u>
Capital Outlay			
Road Construction	774,286	774,286	-
Highway Right of Way	25,000	-	25,000
Total Capital Outlay	<u>799,286</u>	<u>774,286</u>	<u>25,000</u>
Total Expenditures	<u>799,286</u>	<u>777,482</u>	<u>21,804</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(794,786)</u>	<u>(634,186)</u>	<u>(1,428,972)</u>
Other Financing Sources (Uses)			
Transfers Out	-	<u>(6,808)</u>	<u>(6,808)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(6,808)</u>	<u>(6,808)</u>
Net Change in Fund Balance	<u>(\$ 794,786)</u>	<u>(640,994)</u>	<u>\$ 153,792</u>
Fund Balance at Beginning of Year		<u>1,019,753</u>	
Fund Balance at End of Year		<u>\$ 378,759</u>	

KANE COUNTY, ILLINOIS

Greater Elgin Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 65,098	\$ 65,098
Reimbursements	-	347,139	347,139
Interest	3,000	17,187	14,187
Total Revenues	3,000	429,424	426,424
Expenditures			
Capital Outlay			
Road Construction	100,000	-	100,000
Bridge Construction	570,000	-	570,000
Total Expenditures	670,000	-	670,000
Excess (Deficiency) of Revenues Over Expenditures	(667,000)	429,424	(237,576)
Other Financing Sources (Uses)			
Transfers Out	-	(22,497)	(22,497)
Total Other Financing Sources (Uses)	-	(22,497)	(22,497)
Net Change in Fund Balance	(\$ 667,000)	406,927	\$ 1,073,927
Fund Balance at Beginning of Year		2,057,391	
Fund Balance at End of Year		\$ 2,464,318	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 35,737	\$ 35,737
Interest	5,000	10,509	5,509
Miscellaneous	-	2,329	2,329
	5,000	48,575	43,575
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	318,000	186,453	131,547
Capital Outlay			
Road Construction	344,245	-	344,245
Highway Right of Way	298,700	430,561	(131,861)
Total Capital Outlay	642,945	430,561	212,384
Total Expenditures	960,945	617,014	343,931
Excess (Deficiency) of Revenues Over Expenditures	(955,945)	(568,439)	(1,524,384)
Other Financing Sources (Uses)			
Transfers Out	-	(2,348)	(2,348)
Total Other Financing Sources (Uses)	-	(2,348)	(2,348)
Net Change in Fund Balance	(\$ 955,945)	(570,787)	\$ 385,158
Fund Balance at Beginning of Year		1,681,638	
Fund Balance at End of Year		\$ 1,110,851	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 35,402	\$ 35,402
Interest	2,500	7,300	4,800
Total Revenues	2,500	42,702	40,202
Expenditures			
Capital Outlay			
Road Construction	822,925	739,278	83,647
Total Expenditures	822,925	739,278	83,647
Excess (Deficiency) of Revenues Over Expenditures	(820,425)	(696,576)	(1,517,001)
Other Financing Sources (Uses)			
Transfers Out	-	(1,720)	(1,720)
Total Other Financing Sources (Uses)	-	(1,720)	(1,720)
Net Change in Fund Balance	(\$ 820,425)	(698,296)	\$ 122,129
Fund Balance at Beginning of Year		1,125,020	
Fund Balance at End of Year		\$ 426,724	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 55,432	\$ 55,432
Reimbursements	-	2,500	2,500
Interest	2,500	8,512	6,012
Miscellaneous	-	23	23
	<u>2,500</u>	<u>66,467</u>	<u>63,967</u>
Expenditures			
Capital Outlay			
Road Construction	160,000	-	160,000
Bridge Construction	-	107,466	(107,466)
Highway Right of Way	429,500	1,800	427,700
	<u>589,500</u>	<u>109,266</u>	<u>480,234</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(587,000)	(42,799)	(629,799)
Other Financing Sources (Uses)			
Transfers Out	-	(2,463)	(2,463)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(2,463)</u>	<u>(2,463)</u>
Net Change in Fund Balance	<u>(\$ 587,000)</u>	<u>(45,262)</u>	<u>\$ 541,738</u>
Fund Balance at Beginning of Year		<u>998,445</u>	
Fund Balance at End of Year		<u>\$ 953,183</u>	

KANE COUNTY, ILLINOIS

Upper Fox Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 66,375	\$ 66,375
Interest	1,000	13,784	12,784
Total Revenues	1,000	80,159	79,159
Expenditures			
Capital Outlay			
Highway Right of Way	200,000	4,340	195,660
Total Expenditures	200,000	4,340	195,660
Excess (Deficiency) of Revenues Over Expenditures	(199,000)	75,819	(123,181)
Other Financing Sources (Uses)			
Transfers Out	-	(3,334)	(3,334)
Total Other Financing Sources (Uses)	-	(3,334)	(3,334)
Net Change in Fund Balance	(\$ 199,000)	72,485	\$ 271,485
Fund Balance at Beginning of Year		1,892,184	
Fund Balance at End of Year		\$ 1,964,669	

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, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 3,472	\$ 3,472
Interest	750	1,052	302
Total Revenues	750	4,524	3,774
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	160,000	135,126	24,874
Total Expenditures	160,000	135,126	24,874
Excess (Deficiency) of Revenues Over Expenditures	(159,250)	(130,602)	(289,852)
Other Financing Sources (Uses)			
Transfers Out	-	(159)	(159)
Total Other Financing Sources (Uses)	-	(159)	(159)
Net Change in Fund Balance	(\$ 159,250)	(130,761)	\$ 28,489
Fund Balance at Beginning of Year		163,630	
Fund Balance at End of Year		\$ 32,869	

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 250,000	\$ 52,728	(\$ 197,272)
Reimbursements	159,102	138,966	(20,136)
Interest	750	4,390	3,640
Total Revenues	<u>409,852</u>	<u>196,084</u>	<u>(213,768)</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	<u>151,800</u>	<u>158,842</u>	<u>(7,042)</u>
Capital Outlay			
Bridge Construction	<u>400,000</u>	<u>64,555</u>	<u>335,445</u>
Total Expenditures	<u>551,800</u>	<u>223,397</u>	<u>328,403</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(141,948)</u>	<u>(27,313)</u>	<u>(169,261)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(12,500)</u>	<u>(2,636)</u>	<u>9,864</u>
Total Other Financing Sources (Uses)	<u>(12,500)</u>	<u>(2,636)</u>	<u>9,864</u>
Net Change in Fund Balance	<u>(\$ 154,448)</u>	<u>(29,949)</u>	<u>\$ 124,499</u>
Fund Balance at Beginning of Year		<u>643,078</u>	
Fund Balance at End of Year		<u>\$ 613,129</u>	

KANE COUNTY, ILLINOIS

Central Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 250,000	\$ 26,788	(\$ 223,212)
Interest	500	3,125	2,625
Total Revenues	<u>250,500</u>	<u>29,913</u>	<u>(220,587)</u>
Expenditures			
Capital Outlay			
Highway Right of Way	<u>338,500</u>	<u>-</u>	<u>338,500</u>
Total Expenditures	<u>338,500</u>	<u>-</u>	<u>338,500</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(88,000)</u>	<u>29,913</u>	<u>(58,087)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(12,500)</u>	<u>(1,339)</u>	<u>11,161</u>
Total Other Financing Sources (Uses)	<u>(12,500)</u>	<u>(1,339)</u>	<u>11,161</u>
Net Change in Fund Balance	<u>(\$ 100,500)</u>	28,574	<u>\$ 129,074</u>
Fund Balance at Beginning of Year		<u>431,271</u>	
Fund Balance at End of Year		<u>\$ 459,845</u>	

KANE COUNTY, ILLINOIS

South Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2011

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 100,000	\$ 92,618	(\$ 7,382)
Interest	500	2,160	1,660
Miscellaneous	-	29	29
	<u>100,500</u>	<u>94,807</u>	<u>(5,693)</u>
Total Revenues			
Expenditures			
Capital Outlay			
Highway Right of Way	196,000	-	196,000
	<u>196,000</u>	<u>-</u>	<u>196,000</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(95,500)	94,807	(693)
Other Financing Sources (Uses)			
Transfers Out	(5,000)	(5,387)	(387)
	<u>(5,000)</u>	<u>(5,387)</u>	<u>(387)</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	(\$ 100,500)	89,420	\$ 189,920
Fund Balance at Beginning of Year		<u>278,383</u>	
Fund Balance at End of Year		<u>\$ 367,803</u>	

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues and Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 15,000	\$ 21,764	\$ 6,764
Total Revenues	<u>15,000</u>	<u>21,764</u>	<u>6,764</u>
Net Change in Fund Balance	<u>\$ 15,000</u>	21,764	<u>\$ 6,764</u>
Fund Balance at Beginning of Year		<u>3,041,696</u>	
Fund Balance at End of Year		<u>\$ 3,063,460</u>	

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KANE COUNTY, ILLINOIS

November 30, 2011

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, 2011

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Expenses			
Personnel Services			
Salaries and Wages	\$ 145,235	\$ 152,833	(\$ 7,598)
Benefits			
Healthcare Contribution	24,930	14,009	10,921
Dental Contribution	900	597	303
FICA/SS Contribution	11,110	11,532	(422)
IMRF Contribution	14,233	14,735	(502)
Total Benefits	<u>51,173</u>	<u>40,873</u>	<u>10,300</u>
Contractual Services			
Engineering Services	5,000	-	5,000
Contractual/Consulting Services	75,000	64,834	10,166
Legal Services	5,000	-	5,000
Repairs and Maintenance - Computers	500	-	500
Repairs and Maintenance - Vehicles	1,500	1,294	206
Liability Insurance	4,226	4,226	-
Workers Compensation	2,454	2,454	-
Unemployment Claims	305	305	-
General Printing	19,000	16,091	2,909
Conferences and Meetings	1,800	1,391	409
Employee Training	800	-	800
Employee Mileage Expenses	600	1,457	(857)
General Association Dues	1,000	862	138
Total Contractual Services	<u>117,185</u>	<u>92,914</u>	<u>24,271</u>
Commodities			
Office Supplies	2,500	835	1,665
Operating Supplies	2,500	1,929	571
Computer Related Supplies	-	2,195	(2,195)
Postage	500	-	500
Books and Subscriptions	400	175	225
Fuel - Vehicles	1,000	2,029	(1,029)
Telephone	3,510	-	3,510
Office Furniture & Equipment	-	501	(501)
Total Commodities	<u>10,410</u>	<u>7,664</u>	<u>2,746</u>
Total Operating Expenses	<u>\$ 324,003</u>	<u>\$ 294,284</u>	<u>\$ 29,719</u>

KANE COUNTY, ILLINOIS

November 30, 2011

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, 2011

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total	Accounts Payable
Tax Sale Purchase Fund	\$ 81,649	\$ 76	\$ -	\$ 81,725	\$ 81,725
Land/Cash Ordinance Fund	102,428	-	-	102,428	102,428
Elder Fatality Review Team Fund	3,630	3	-	3,633	3,633
Sheriff's Detail Escrow Fund	21,060	-	-	21,060	21,060
Special Trust Fund	3,911,677	-	-	3,911,677	3,911,677
911 Emergency Surcharge Fund	4,684,194	3,304	64,123	4,751,621	4,751,621
Township Bridge Fund	248,101	214	-	248,315	248,315
Township Motor Fuel Fund	1,683,329	1,753	-	1,685,082	1,685,082
Wireless 911 Fund	102,993	428	341,436	444,857	444,857
Special Deposit Fund	171,214	-	-	171,214	171,214
Inheritance Tax Fund	1,145,688	-	-	1,145,688	1,145,688
Powers Road Fund	6,119	6	-	6,125	6,125
Kane County Emergency Planning	14,244	14	-	14,258	14,258
Coroner's Escrow Fund	911	2	-	913	913
EMA Volunteers Fund	18,139	15	-	18,154	18,154
Sale and Error Fund	2,519,262	2,213	-	2,521,475	2,521,475
Health Department Special Fund	3,645	3	-	3,648	3,648
Juvenile Justice Donation Fund	9,851	9	-	9,860	9,860
School Office Reserve Fund	261,348	279	-	261,627	261,627
Coroner's Special Fund	4,346	5	-	4,351	4,351
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	7,199	6	-	7,205	7,205
Recorder's Rental Surcharge Fund	17,249	16	44,244	61,509	61,509
Employee Events Fund	13,866	12	-	13,878	13,878
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	26,571	-	-	26,571	26,571
Flexible Spending Account Fund	72,006	59	-	72,065	72,065
Drug Asset Forfeiture Fund	18,678	12	2,391	21,081	21,081
Marriage Violence Fund	21	2	1,010	1,033	1,033
Death Certificates Fund	116	6	4,594	4,716	4,716
State's Attorney Employee Events	585	-	-	585	585
Child Advocacy Advisory Board	38,497	38	716	39,251	39,251
Civil Union Domestic Violence Fund	480	-	60	540	540
Subdivision Review Escrow Fund	10,001	2	-	10,003	10,003
Crane Road Estates SSA Fund	10	3	-	13	13
Clerks Tax Redemption Fund	2,524,022	-	-	2,524,022	2,524,022
Clerks Vital Records Fund	105,698	-	-	105,698	105,698
Unclaimed Funds	600,747	-	-	600,747	600,747
County Collector	525,666	-	-	525,666	525,666
Restitution	49,860	-	-	49,860	49,860
Juvenile Court Restitution	14,331	-	-	14,331	14,331
Employee Education	1,330	-	-	1,330	1,330
Juvenile Court Services	3,072	-	-	3,072	3,072
K-9 Unit	11,643	-	-	11,643	11,643
DUI Fund	4,732	-	-	4,732	4,732
County Sheriff DEF Federal	51,562	-	-	51,562	51,562
County Sheriff DEF Local	93,576	-	-	93,576	93,576
Canteen Commission	343,794	-	-	343,794	343,794
Inmate Commissary	16,377	-	-	16,377	16,377
Trust Fund Account	280,446	-	-	280,446	280,446
Chancery	559,304	-	-	559,304	559,304
FATS	14,815	-	-	14,815	14,815
Escrow Account	311,851	-	-	311,851	311,851
SWAT	24,377	-	-	24,377	24,377
Computer Crimes	2,787	-	-	2,787	2,787
Vehicle Maintenance/Purchase	74,830	-	-	74,830	74,830
Environmental Management	-	-	-	-	-
Juvenile Justice	253	-	-	253	253
Circuit Clerk	10,531,251	-	-	10,531,251	10,531,251
DUI Fund (Victim Impact Fund)	46,733	-	-	46,733	46,733
Total Agency Funds	\$ 31,494,164	\$ 8,480	\$ 458,574	\$ 31,961,218	\$ 31,961,218

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ 81,059	\$ 590	\$ -	\$ 81,649
Interest Receivable	78	76	78	76
Total Assets	<u>\$ 81,137</u>	<u>\$ 666</u>	<u>\$ 78</u>	<u>\$ 81,725</u>
Liabilities				
Accounts Payable	<u>\$ 81,137</u>	<u>\$ 666</u>	<u>\$ 78</u>	<u>\$ 81,725</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	\$ 157,091	\$ -	\$ 54,663	\$ 102,428
Liabilities				
Accounts Payable	<u>\$ 157,091</u>	<u>\$ -</u>	<u>\$ 54,663</u>	<u>\$ 102,428</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,609	\$ 21	\$ -	\$ 3,630
Interest Receivable	3	3	3	3
Total Assets	<u>\$ 3,612</u>	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 3,633</u>
Liabilities				
Accounts Payable	<u>\$ 3,612</u>	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 3,633</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	\$ 25,984	\$ 179,680	\$ 184,604	\$ 21,060
Liabilities				
Accounts Payable	<u>\$ 25,984</u>	<u>\$ 179,680</u>	<u>\$ 184,604</u>	<u>\$ 21,060</u>
Special Trust Fund				
Assets				
Cash and Investments	\$ 127,583	\$ 5,903,450	\$ 2,119,356	\$ 3,911,677
Liabilities				
Accounts Payable	<u>\$ 127,583</u>	<u>\$ 5,903,450</u>	<u>\$ 2,119,356</u>	<u>\$ 3,911,677</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 4,643,702	\$ 2,614,682	\$ 2,574,190	\$ 4,684,194
Interest Receivable	4,460	3,304	4,460	3,304
Accounts Receivable	-	64,123	-	64,123
Total Assets	<u>\$ 4,648,162</u>	<u>\$ 2,682,109</u>	<u>\$ 2,578,650</u>	<u>\$ 4,751,621</u>
Liabilities				
Accounts Payable	<u>\$ 4,648,162</u>	<u>\$ 2,682,109</u>	<u>\$ 2,578,650</u>	<u>\$ 4,751,621</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 177,678	\$ 70,423	\$ -	\$ 248,101
Interest Receivable	171	214	171	214
Total Assets	<u>\$ 177,849</u>	<u>\$ 70,637</u>	<u>\$ 171</u>	<u>\$ 248,315</u>
Liabilities				
Accounts Payable	<u>\$ 177,849</u>	<u>\$ 70,637</u>	<u>\$ 171</u>	<u>\$ 248,315</u>
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,795,210	\$ 840,067	\$ 951,948	\$ 1,683,329
Interest Receivable	1,726	1,753	1,726	1,753
Total Assets	<u>\$ 1,796,936</u>	<u>\$ 841,820</u>	<u>\$ 953,674</u>	<u>\$ 1,685,082</u>
Liabilities				
Accounts Payable	<u>\$ 1,796,936</u>	<u>\$ 841,820</u>	<u>\$ 953,674</u>	<u>\$ 1,685,082</u>
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 202,823	\$ 2,446,833	\$ 2,546,663	\$ 102,993
Interest Receivable	195	428	195	428
Accounts Receivable	-	341,436	-	341,436
Total Assets	<u>\$ 203,018</u>	<u>\$ 2,788,697</u>	<u>\$ 2,546,858</u>	<u>\$ 444,857</u>
Liabilities				
Accounts Payable	<u>\$ 203,018</u>	<u>\$ 2,788,697</u>	<u>\$ 2,546,858</u>	<u>\$ 444,857</u>
Special Deposit Fund				
Assets				
Cash and Investments	<u>\$ 208,701</u>	<u>\$ 45,827</u>	<u>\$ 83,314</u>	<u>\$ 171,214</u>
Liabilities				
Accounts Payable	<u>\$ 208,701</u>	<u>\$ 45,827</u>	<u>\$ 83,314</u>	<u>\$ 171,214</u>
Inheritance Tax Fund				
Assets				
Cash and Investments	<u>\$ 5,548</u>	<u>\$ 1,314,914</u>	<u>\$ 174,774</u>	<u>\$ 1,145,688</u>
Liabilities				
Accounts Payable	<u>\$ 5,548</u>	<u>\$ 1,314,914</u>	<u>\$ 174,774</u>	<u>\$ 1,145,688</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,080	\$ 39	\$ -	\$ 6,119
Interest Receivable	6	6	6	6
Total Assets	<u>\$ 6,086</u>	<u>\$ 45</u>	<u>\$ 6</u>	<u>\$ 6,125</u>
Liabilities				
Accounts Payable	<u>\$ 6,086</u>	<u>\$ 45</u>	<u>\$ 6</u>	<u>\$ 6,125</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 19,329	\$ 4,725	\$ 9,810	\$ 14,244
Interest Receivable	19	14	19	14
Total Assets	<u>\$ 19,348</u>	<u>\$ 4,739</u>	<u>\$ 9,829</u>	<u>\$ 14,258</u>
Liabilities				
Accounts Payable	<u>\$ 19,348</u>	<u>\$ 4,739</u>	<u>\$ 9,829</u>	<u>\$ 14,258</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 910	\$ 187	\$ 186	\$ 911
Interest Receivable	1	2	1	2
Total Assets	<u>\$ 911</u>	<u>\$ 189</u>	<u>\$ 187</u>	<u>\$ 913</u>
Liabilities				
Accounts Payable	<u>\$ 911</u>	<u>\$ 189</u>	<u>\$ 187</u>	<u>\$ 913</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 16,721	\$ 5,223	\$ 3,805	\$ 18,139
Interest Receivable	16	15	16	15
Total Assets	<u>\$ 16,737</u>	<u>\$ 5,238</u>	<u>\$ 3,821</u>	<u>\$ 18,154</u>
Liabilities				
Accounts Payable	<u>\$ 16,737</u>	<u>\$ 5,238</u>	<u>\$ 3,821</u>	<u>\$ 18,154</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,347,720	\$ 171,542	\$ -	\$ 2,519,262
Interest Receivable	2,255	2,213	2,255	2,213
Total Assets	<u>\$ 2,349,975</u>	<u>\$ 173,755</u>	<u>\$ 2,255</u>	<u>\$ 2,521,475</u>
Liabilities				
Accounts Payable	<u>\$ 2,349,975</u>	<u>\$ 173,755</u>	<u>\$ 2,255</u>	<u>\$ 2,521,475</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,624	\$ 21	\$ -	\$ 3,645
Interest Receivable	3	3	3	3
Total Assets	<u>\$ 3,627</u>	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 3,648</u>
Liabilities				
Accounts Payable	<u>\$ 3,627</u>	<u>\$ 24</u>	<u>\$ 3</u>	<u>\$ 3,648</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 10,886	\$ 821	\$ 1,856	\$ 9,851
Interest Receivable	10	9	10	9
Total Assets	<u>\$ 10,896</u>	<u>\$ 830</u>	<u>\$ 1,866</u>	<u>\$ 9,860</u>
Liabilities				
Accounts Payable	<u>\$ 10,896</u>	<u>\$ 830</u>	<u>\$ 1,866</u>	<u>\$ 9,860</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 335,779	\$ 2,347	\$ 76,778	\$ 261,348
Interest Receivable	333	279	333	279
Total Assets	<u>\$ 336,112</u>	<u>\$ 2,626</u>	<u>\$ 77,111</u>	<u>\$ 261,627</u>
Liabilities				
Accounts Payable	<u>\$ 336,112</u>	<u>\$ 2,626</u>	<u>\$ 77,111</u>	<u>\$ 261,627</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 2,847	\$ 1,744	\$ 245	\$ 4,346
Interest Receivable	3	5	3	5
Total Assets	<u>\$ 2,850</u>	<u>\$ 1,749</u>	<u>\$ 248</u>	<u>\$ 4,351</u>
Liabilities				
Accounts Payable	<u>\$ 2,850</u>	<u>\$ 1,749</u>	<u>\$ 248</u>	<u>\$ 4,351</u>
Child Abuse Prevention Fund				
Assets				
Cash and Investments	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Liabilities				
Accounts Payable	<u>\$ 23</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 23</u>
Juvenile Female Program Fund				
Assets				
Cash and Investments	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>
Liabilities				
Accounts Payable	<u>\$ 105</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 105</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Performance Bond Trust Fund				
Assets				
Cash and Investments	\$ 101,853	\$ -	\$ -	\$ 101,853
Liabilities				
Accounts Payable	\$ 101,853	\$ -	\$ -	\$ 101,853
Bad Check Restitution Fund				
Assets				
Cash and Investments	\$ 3,982	\$ 19,354	\$ 16,137	\$ 7,199
Interest Receivable	4	6	4	6
Total Assets	\$ 3,986	\$ 19,360	\$ 16,141	\$ 7,205
Liabilities				
Accounts Payable	\$ 3,986	\$ 19,360	\$ 16,141	\$ 7,205
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 16,368	\$ 695,825	\$ 694,944	\$ 17,249
Interest Receivable	14	16	14	16
Accounts Receivable	50,337	44,244	50,337	44,244
Total Assets	\$ 66,719	\$ 740,085	\$ 745,295	\$ 61,509
Liabilities				
Accounts Payable	\$ 66,719	\$ 740,085	\$ 745,295	\$ 61,509
Employee Events Fund				
Assets				
Cash and Investments	\$ 17,831	\$ 12,753	\$ 16,718	\$ 13,866
Interest Receivable	17	12	17	12
Total Assets	\$ 17,848	\$ 12,765	\$ 16,735	\$ 13,878
Liabilities				
Accounts Payable	\$ 17,848	\$ 12,765	\$ 16,735	\$ 13,878
Health Care Services Fund				
Assets				
Cash and Investments	\$ 19	\$ -	\$ -	\$ 19
Liabilities				
Accounts Payable	\$ 19	\$ -	\$ -	\$ 19
Payroll Clearing Fund				
Assets				
Cash and Investments	\$ 29,715	\$ 84,959,777	\$ 84,962,921	\$ 26,571
Liabilities				
Accounts Payable	\$ 29,715	\$ 84,959,777	\$ 84,962,921	\$ 26,571

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 74,440	\$ 279,165	\$ 281,599	\$ 72,006
Interest Receivable	76	59	76	59
Total Assets	<u>\$ 74,516</u>	<u>\$ 279,224</u>	<u>\$ 281,675</u>	<u>\$ 72,065</u>
Liabilities				
Accounts Payable	<u>\$ 74,516</u>	<u>\$ 279,224</u>	<u>\$ 281,675</u>	<u>\$ 72,065</u>
Drug Asset Forfeiture Fund				
Assets				
Cash and Investments	\$ 5,652	\$ 36,357	\$ 23,331	\$ 18,678
Interest Receivable	5	12	5	12
Accounts Receivable	-	2,391	-	2,391
Total Assets	<u>\$ 5,657</u>	<u>\$ 38,760</u>	<u>\$ 23,336</u>	<u>\$ 21,081</u>
Liabilities				
Accounts Payable	<u>\$ 5,657</u>	<u>\$ 38,760</u>	<u>\$ 23,336</u>	<u>\$ 21,081</u>
Marriage Violence Fund				
Assets				
Cash & Investments	\$ 15	\$ 16,526	\$ 16,520	\$ 21
Interest Receivable	1	2	1	2
Accounts Receivable	765	1,010	765	1,010
Total Assets	<u>\$ 781</u>	<u>\$ 17,538</u>	<u>\$ 17,286</u>	<u>\$ 1,033</u>
Liabilities				
Accounts Payable	<u>\$ 781</u>	<u>\$ 17,538</u>	<u>\$ 17,286</u>	<u>\$ 1,033</u>
Death Certificates Fund				
Assets				
Cash & Investments	\$ 72	\$ 64,863	\$ 64,819	\$ 116
Interest Receivable	3	6	3	6
Accounts Receivable	7,060	4,594	7,060	4,594
Total Assets	<u>\$ 7,135</u>	<u>\$ 69,463</u>	<u>\$ 71,882</u>	<u>\$ 4,716</u>
Liabilities				
Accounts Payable	<u>\$ 7,135</u>	<u>\$ 69,463</u>	<u>\$ 71,882</u>	<u>\$ 4,716</u>
State's Attorney Employee Events				
Assets				
Cash & Investments	<u>\$ 397</u>	<u>\$ 434</u>	<u>\$ 246</u>	<u>\$ 585</u>
Liabilities				
Accounts Payable	<u>\$ 397</u>	<u>\$ 434</u>	<u>\$ 246</u>	<u>\$ 585</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Child Advocacy Advisory Board				
Assets				
Cash & Investments	\$ -	\$ 45,447	\$ 6,950	\$ 38,497
Interest Receivable	-	38	-	38
Accounts Receivable	-	716	-	716
Total Assets	<u>\$ -</u>	<u>\$ 46,201</u>	<u>\$ 6,950</u>	<u>\$ 39,251</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 46,201</u>	<u>\$ 6,950</u>	<u>\$ 39,251</u>
Civil Union Domestic Violence Fund				
Assets				
Cash & Investments	\$ -	\$ 670	\$ 190	\$ 480
Accounts Receivable	-	60	-	60
Total Assets	<u>\$ -</u>	<u>\$ 730</u>	<u>\$ 190</u>	<u>\$ 540</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 730</u>	<u>\$ 190</u>	<u>\$ 540</u>
Subdivision Review Escrow Fund				
Assets				
Cash & Investments	\$ -	\$ 10,001	\$ -	\$ 10,001
Interest Receivable	-	2	-	2
Total Assets	<u>\$ -</u>	<u>\$ 10,003</u>	<u>\$ -</u>	<u>\$ 10,003</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 10,003</u>	<u>\$ -</u>	<u>\$ 10,003</u>
Crane Road Estates SSA Fund				
Assets				
Cash & Investments	\$ -	\$ 17,803	\$ 17,793	\$ 10
Interest Receivable	-	3	-	3
Total Assets	<u>\$ -</u>	<u>\$ 17,806</u>	<u>\$ 17,793</u>	<u>\$ 13</u>
Liabilities				
Accounts Payable	<u>\$ -</u>	<u>\$ 17,806</u>	<u>\$ 17,793</u>	<u>\$ 13</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 3,036,259</u>	<u>\$ 22,178,060</u>	<u>\$ 22,690,297</u>	<u>\$ 2,524,022</u>
Liabilities				
Accounts Payable	<u>\$ 3,036,259</u>	<u>\$ 22,178,060</u>	<u>\$ 22,690,297</u>	<u>\$ 2,524,022</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2011

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Clerk's Vital Records Fund				
Assets				
Cash and Investments	\$ 99,976	\$ 1,165,244	\$ 1,159,522	\$ 105,698
Liabilities				
Accounts Payable	\$ 99,976	\$ 1,165,244	\$ 1,159,522	\$ 105,698
Unclaimed Funds				
Assets				
Cash and Investments	\$ 728,653	\$ 13,957	\$ 141,863	\$ 600,747
Liabilities				
Accounts Payable	\$ 728,653	\$ 13,957	\$ 141,863	\$ 600,747
County Collector				
Assets				
Cash and Investments	\$ 2,176,566	\$ 1,412,749,271	\$ 1,414,400,171	\$ 525,666
Liabilities				
Accounts Payable	\$ 2,176,566	\$ 1,412,749,271	\$ 1,414,400,171	\$ 525,666
Restitution				
Assets				
Cash and Investments	\$ 49,818	\$ 42	\$ -	\$ 49,860
Liabilities				
Accounts Payable	\$ 49,818	\$ 42	\$ -	\$ 49,860
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,773	\$ 4,442	\$ 4,884	\$ 14,331
Liabilities				
Accounts Payable	\$ 14,773	\$ 4,442	\$ 4,884	\$ 14,331
Employee Education				
Assets				
Cash and Investments	\$ 10,380	\$ 3	\$ 9,053	\$ 1,330
Liabilities				
Accounts Payable	\$ 10,380	\$ 3	\$ 9,053	\$ 1,330
Juvenile Court Services				
Assets				
Cash and Investments	\$ 4,043	\$ 4,500	\$ 5,471	\$ 3,072
Liabilities				
Accounts Payable	\$ 4,043	\$ 4,500	\$ 5,471	\$ 3,072

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
K-9 Unit				
Assets				
Cash and Investments	\$ 1,025	\$ 15,861	\$ 5,243	\$ 11,643
Liabilities				
Accounts Payable	\$ 1,025	\$ 15,861	\$ 5,243	\$ 11,643
DUI Fund				
Assets				
Cash and Investments	\$ 3,603	\$ 5,060	\$ 3,931	\$ 4,732
Liabilities				
Accounts Payable	\$ 3,603	\$ 5,060	\$ 3,931	\$ 4,732
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 71,947	\$ 27,448	\$ 47,833	\$ 51,562
Liabilities				
Accounts Payable	\$ 71,947	\$ 27,448	\$ 47,833	\$ 51,562
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 70,883	\$ 79,818	\$ 57,125	\$ 93,576
Liabilities				
Accounts Payable	\$ 70,883	\$ 79,818	\$ 57,125	\$ 93,576
Canteen Commission				
Assets				
Cash and Investments	\$ 322,458	\$ 273,984	\$ 252,648	\$ 343,794
Liabilities				
Accounts Payable	\$ 322,458	\$ 273,984	\$ 252,648	\$ 343,794
Inmate Commissary				
Assets				
Cash and Investments	\$ 309,097	\$ 1,417,465	\$ 1,710,185	\$ 16,377
Liabilities				
Accounts Payable	\$ 309,097	\$ 1,417,465	\$ 1,710,185	\$ 16,377
Trust Fund Account				
Assets				
Cash and Investments	\$ -	\$ 286,129	\$ 5,683	\$ 280,446
Liabilities				
Accounts Payable	\$ -	\$ 286,129	\$ 5,683	\$ 280,446

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2011

Fund	Beginning of Year	Additions	Reductions	End of Year
Chancery				
Assets				
Cash and Investments	\$ 304,496	\$ 15,820,525	\$ 15,565,717	\$ 559,304
Liabilities				
Accounts Payable	\$ 304,496	\$ 15,820,525	\$ 15,565,717	\$ 559,304
FATS				
Assets				
Cash and Investments	\$ 14,134	\$ 3,745	\$ 3,064	\$ 14,815
Liabilities				
Accounts Payable	\$ 14,134	\$ 3,745	\$ 3,064	\$ 14,815
Escrow Account				
Assets				
Cash and Investments	\$ 235,106	\$ 159,079	\$ 82,334	\$ 311,851
Liabilities				
Accounts Payable	\$ 235,106	\$ 159,079	\$ 82,334	\$ 311,851
SWAT				
Assets				
Cash and Investments	\$ 17,959	\$ 27,513	\$ 21,095	\$ 24,377
Liabilities				
Accounts Payable	\$ 17,959	\$ 27,513	\$ 21,095	\$ 24,377
Computer Crimes				
Assets				
Cash and Investments	\$ 3,390	\$ 600	\$ 1,203	\$ 2,787
Liabilities				
Accounts Payable	\$ 3,390	\$ 600	\$ 1,203	\$ 2,787
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 59,045	\$ 15,785	\$ -	\$ 74,830
Liabilities				
Accounts Payable	\$ 59,045	\$ 15,785	\$ -	\$ 74,830
Environmental Management				
Assets				
Cash and Investments	\$ 347	\$ -	\$ 347	\$ -
Liabilities				
Accounts Payable	\$ 347	\$ -	\$ 347	\$ -

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2011

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Juvenile Justice				
Assets				
Cash and Investments	\$ 1,055	\$ 1,622	\$ 2,424	\$ 253
Liabilities				
Accounts Payable	\$ 1,055	\$ 1,622	\$ 2,424	\$ 253
Circuit Clerk				
Assets				
Cash and Investments	\$ 10,594,935	\$ 66,987,847	\$ 67,051,531	\$ 10,531,251
Liabilities				
Accounts Payable	\$ 10,594,935	\$ 66,987,847	\$ 67,051,531	\$ 10,531,251
DUI Fund (Victim Impact Fund)				
Assets				
Cash and Investments	\$ 53,810	\$ 32,997	\$ 40,074	\$ 46,733
Liabilities				
Accounts Payable	\$ 53,810	\$ 32,997	\$ 40,074	\$ 46,733
Total All Agency Funds				
Assets				
Cash and Investments	\$ 28,607,114	\$1,621,033,108	\$1,618,146,058	\$ 31,494,164
Interest Receivable	9,399	8,480	9,399	8,480
Accounts Receivable	58,162	458,574	58,162	458,574
Total Assets	<u>\$ 28,674,675</u>	<u>\$1,621,500,162</u>	<u>\$1,618,213,619</u>	<u>\$ 31,961,218</u>
Liabilities				
Accounts Payable	<u>\$ 28,674,675</u>	<u>\$1,621,500,162</u>	<u>\$1,618,213,619</u>	<u>\$ 31,961,218</u>

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2011

<u>Tort Immunity Expenditures Incurred by the Insurance Liability Fund</u>	
Salaries and Benefits	\$ 705,918
Legal Fees	243,679
Other Contractual	769,027
Commodities	5,358
Liability Insurance	337,307
Workers' Compensation	1,152,658
Unemployment Claims	122,651
	<hr/>
Subtotal Insurance Liability Fund	3,336,598
<u>Tort Immunity Expenditures Incurred by Other Funds</u>	
Liability Insurance	472,399
Workers' Compensation	272,896
Unemployment Claims	372,083
	<hr/>
Subtotal Other Funds	1,117,378
	<hr/>
Total Tort Immunity Purposes Expenditures	\$ 4,453,976

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 2010 as levied by Kane County was \$3,149,370. Any shortfall to cover expenditures in excess of taxes collected is derived from other revenues of the County. Any excess of revenues over expenditures is carried forward to subsequent fiscal years subject to a statutory formula.

KANE COUNTY, ILLINOIS

November 30, 2011

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 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 Ten Fiscal Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 385,399,473	\$ 369,557,332	\$ 342,593,546	\$ 297,224,681
Restricted	87,805,781	46,039,069	31,498,151	34,975,098
Unrestricted	<u>123,860,266</u>	<u>148,375,026</u>	<u>135,398,230</u>	<u>118,849,614</u>
Total Governmental Activities Net Assets	<u>\$ 597,065,520</u>	<u>\$ 563,971,427</u>	<u>\$ 509,489,927</u>	<u>\$ 451,049,393</u>
Business-Type Activities				
Invested in Capital Assets, Net of Related Debt	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454	\$ 2,883,454
Restricted	10,528,167	10,975,167	8,558,526	9,198,731
Unrestricted	<u>6,411,371</u>	<u>5,943,548</u>	<u>13,437,394</u>	<u>13,481,441</u>
Total Business-Type Activities Net Assets	<u>\$ 19,822,992</u>	<u>\$ 19,802,169</u>	<u>\$ 24,879,374</u>	<u>\$ 25,563,626</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 388,282,927	\$ 372,440,786	\$ 345,477,000	\$ 300,108,135
Restricted	98,333,948	57,014,236	40,056,677	44,173,829
Unrestricted	<u>130,271,637</u>	<u>154,318,574</u>	<u>148,835,624</u>	<u>132,331,055</u>
Total Primary Government Net Assets	<u>\$ 616,888,512</u>	<u>\$ 583,773,596</u>	<u>\$ 534,369,301</u>	<u>\$ 476,613,019</u>

Notes:

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

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 264,199,771	\$ 207,680,723	\$ 193,366,964	\$ 167,779,904	\$ 144,922,265	\$ 135,013,701
35,907,847	17,060,264	12,020,685	11,343,905	11,568,348	37,612,859
<u>124,367,154</u>	<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>\$ 424,474,772</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>
\$ 2,883,454	\$ 2,885,552	\$ 2,889,744	\$ 2,893,936	\$ 2,900,103	\$ 2,909,355
9,035,136	9,284,769	10,855,627	13,740,625	15,892,700	15,591,265
<u>13,149,344</u>	<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>\$ 25,067,934</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>
\$ 267,083,225	\$ 210,566,275	\$ 196,256,708	\$ 170,673,840	\$ 147,822,368	\$ 137,923,056
44,942,983	26,345,033	22,876,312	25,084,530	27,461,048	53,204,124
<u>137,516,498</u>	<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>\$ 449,542,706</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 Ten Fiscal Years

	2011	2010	2009	2008
Expenses				
Governmental Activities:				
General Government	\$ 31,160,957	\$ 29,450,154	\$ 34,497,242	\$ 35,978,809
Public Service and Records	14,220,839	15,850,443	13,096,494	13,416,180
Judicial	21,902,489	21,619,005	20,884,783	22,108,763
Public Safety	44,000,288	43,655,351	40,416,360	49,334,607
Health and Public Safety	-	-	-	-
Highways and Streets	34,748,528	25,809,873	23,516,178	22,890,112
Health and Welfare	6,608,026	9,830,295	10,200,965	10,817,205
Environment and Conservation	282,111	600,538	731,675	1,313,252
Development, Housing and Economic Development	7,097,351	7,652,849	5,744,222	4,968,520
Interest on Long-Term Debt	3,935,675	4,025,501	3,491,681	3,629,975
Total Governmental Activities Expenses	163,956,264	158,494,009	152,579,600	164,457,423
Business-Type Activities:				
Solid Waste	294,284	1,559,072	721,395	1,501,679
Total Primary Government Expenses	\$ 164,250,548	\$ 160,053,081	\$ 153,300,995	\$ 165,959,102
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 6,042,547	\$ 4,471,126	\$ 4,458,940	\$ 4,014,114
Public Service and Records	3,542,966	3,934,779	3,955,099	4,588,781
Judicial	11,799,939	12,963,401	13,694,443	13,339,730
Public Safety	6,283,050	6,845,061	6,433,683	6,513,972
Health and Public Safety	-	-	-	-
Highways and Streets	236,252	1,671,499	1,485,684	2,882,122
Health and Welfare	1,202,796	643,740	848,853	1,311,049
Environment and Conservation	-	1,000	-	658,650
Development, Housing and Economic Development	1,038,698	1,169,795	1,162,247	1,280,798
Interest on Long-Term Debt	89,664	-	-	-
Operating Grants and Contributions	46,520,619	57,147,252	56,803,329	49,898,679
Capital Grants and Contributions	28,238,657	30,235,350	35,425,449	20,241,030
Total Governmental Activities Program Revenues	104,995,188	119,083,003	124,267,727	104,728,925
Business-Type Activities:				
Charges for Services				
Solid Waste	59,926	35,769	24,422	35,063
Total Primary Government	\$ 105,055,114	\$ 119,118,772	\$ 124,292,149	\$ 104,763,988
 Net (Expense)/Revenue				
Governmental Activities	(\$ 58,961,076)	(\$ 39,411,006)	(\$ 28,311,873)	(\$ 59,728,498)
Business-Type Activities	(234,358)	(1,523,303)	(696,973)	(1,466,616)
Total Primary Government Net Expense	(\$ 59,195,434)	(\$ 40,934,309)	(\$ 29,008,846)	(\$ 61,195,114)

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 33,860,476	\$ 25,567,202	\$ 30,990,707	\$ 26,902,921	\$ 34,763,830	\$ 33,874,922
12,527,679	13,545,857	14,157,547	10,352,357	9,687,092	8,379,686
17,763,519	19,044,289	27,199,987	28,163,914	24,929,046	26,233,518
44,332,538	41,908,570	-	-	-	-
-	-	34,992,939	32,558,192	28,903,368	27,974,134
16,280,832	17,110,390	20,302,917	14,795,548	14,275,472	13,578,640
10,330,682	9,507,260	-	-	-	-
857,723	1,668,229	-	-	-	-
5,375,695	5,025,593	-	-	-	-
3,696,684	2,875,777	2,173,765	1,969,295	3,365,797	3,631,242
<u>145,025,828</u>	<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>
866,585	3,226,544	3,500,423	2,785,864	928,624	1,233,432
<u>\$ 145,892,413</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>
\$ 4,145,249	\$ 3,976,697	\$ 3,983,797	\$ 3,117,466	\$ 2,805,828	\$ 2,308,397
6,295,964	6,921,768	8,803,303	8,993,964	8,831,018	6,643,002
12,029,886	10,689,266	12,277,952	11,961,193	11,015,640	10,487,661
5,741,463	4,427,307	-	-	-	-
-	-	2,932,974	3,136,936	2,699,834	2,749,653
4,387,955	6,146,746	5,668,056	2,853,512	478,259	418,150
1,300,478	733,728	-	-	-	-
342,800	292,350	-	-	-	-
1,696,598	1,726,188	-	-	-	-
-	-	-	-	-	-
48,555,159	43,474,097	38,355,099	33,501,461	38,029,870	39,314,896
31,530,053	13,805,738	20,359,483	16,966,014	3,700,882	5,899,677
<u>116,025,605</u>	<u>92,193,885</u>	<u>92,380,664</u>	<u>80,530,546</u>	<u>67,561,331</u>	<u>67,821,436</u>
369,386	6,719,394	4,153,840	4,082,210	6,299,575	5,827,096
<u>\$ 116,394,991</u>	<u>\$ 98,913,279</u>	<u>\$ 96,534,504</u>	<u>\$ 84,612,756</u>	<u>\$ 73,860,906</u>	<u>\$ 73,648,532</u>
(\$ 29,000,223)	(\$ 44,059,282)	(\$ 37,437,198)	(\$ 34,211,681)	(\$ 48,363,274)	(\$ 45,850,706)
(497,199)	3,492,850	653,417	1,296,346	5,370,951	4,593,664
<u>(\$ 29,497,422)</u>	<u>(\$ 40,566,432)</u>	<u>(\$ 36,783,781)</u>	<u>(\$ 32,915,335)</u>	<u>(\$ 42,992,323)</u>	<u>(\$ 41,257,042)</u>

(Continued)

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Ten Fiscal Years

	2011	2010	2009	2008
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Tax	\$ 54,175,120	\$ 52,495,899	\$ 51,720,100	\$ 48,981,238
Income Tax	4,318,032	3,849,243	3,975,274	4,793,252
Sales Tax	13,368,744	12,538,555	12,065,118	14,002,709
RTA Sales Tax	14,551,134	13,838,016	13,242,320	9,830,153
Other Taxes	2,929,104	2,355,930	2,668,832	2,943,683
Investment Earnings	1,648,142	1,799,350	2,372,209	5,275,052
Other General Revenues	844,344	309,707	390,865	213,560
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	301,608	6,705,806	317,689	263,472
Total Governmental Activities				
General Revenues and Other	92,136,228	93,892,506	86,752,407	86,303,119
Business-Type Activities:				
Investment Earnings	141,189	151,304	330,410	725,780
Other General Revenues	415,600	-	-	-
Special Item				
Lawsuit Recovery	-	3,000,600	-	1,500,000
Transfers	(301,608)	(6,705,806)	(317,689)	(263,472)
Total Business-Type Activities				
General Revenues and Other	255,181	(3,553,902)	12,721	1,962,308
Total Primary Government	\$ 92,391,409	\$ 90,338,604	\$ 86,765,128	\$ 88,265,427
Change in Net Assets				
Governmental Activities	\$ 33,175,152	\$ 54,481,500	\$ 58,440,534	\$ 26,574,621
Business-Type Activities	20,823	(5,077,205)	(684,252)	495,692
Total Primary Government Net Expense	\$ 33,195,975	\$ 49,404,295	\$ 57,756,282	\$ 27,070,313
Restatement of Prior Year Net Assets				
Governmental Activities	(\$ 81,059)	\$ -	\$ -	\$ -

Notes:

1. 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.

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

3. 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>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 46,538,156	\$ 40,945,882	\$ 38,308,710	\$ 36,087,886	\$ 39,099,271	\$ 36,906,824
5,089,268	5,150,608	4,697,001	4,015,419	4,001,925	4,246,039
15,145,262	15,447,397	14,905,920	13,362,125	12,339,103	11,874,611
-	-	-	-	-	-
2,816,486	2,810,814	4,008,666	3,282,462	3,018,869	2,919,101
9,928,114	7,773,867	3,789,473	2,326,710	2,399,170	3,236,615
373,971	261,346	480,133	695,504	350,669	459,139
6,750,000	-	-	-	-	-
(2,557,450)	-	-	-	-	-
<u>2,900,000</u>	<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>86,983,807</u>	<u>73,729,146</u>	<u>70,557,718</u>	<u>63,784,842</u>	<u>64,725,282</u>	<u>60,868,867</u>
1,129,020	1,057,705	631,365	559,167	440,473	973,781
-	-	-	-	-	-
-	-	-	-	-	-
(2,900,000)	(1,339,232)	(4,367,815)	(4,014,736)	(1,381,623)	(1,226,538)
(1,770,980)	(281,527)	(3,736,450)	(3,455,569)	(941,150)	(252,757)
<u>\$ 85,212,827</u>	<u>\$ 73,447,619</u>	<u>\$ 66,821,268</u>	<u>\$ 60,329,273</u>	<u>\$ 63,784,132</u>	<u>\$ 60,616,110</u>
\$ 57,983,584	\$ 29,669,864	\$ 33,120,520	\$ 29,573,161	\$ 16,362,008	\$ 15,018,161
(2,268,179)	3,211,323	(3,083,033)	(2,159,223)	4,429,801	4,340,907
<u>\$ 55,715,405</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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Fund				
Reserved	\$ -	\$ 1,882,350	\$ 1,831,154	\$ 1,845,199
Unreserved	-	46,441,218	42,897,605	39,629,363
Nonspendable	1,714,286	-	-	-
Assigned	1,240,739	-	-	-
Unassigned	<u>50,691,045</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total General Fund	 <u>\$ 53,646,070</u>	 <u>\$ 48,323,568</u>	 <u>\$ 44,728,759</u>	 <u>\$ 41,474,562</u>
 All Other Governmental Funds				
Reserved	\$ -	\$ 67,415,248	\$ 70,121,509	\$ 43,066,900
Unreserved, Reported in:				
Special Revenue Funds	-	99,489,310	88,169,891	75,557,556
Capital Projects Funds	-	6,838,364	5,497,948	5,492,827
Nonspendable	1,345,300	-	-	-
Restricted	94,796,018	-	-	-
Committed	50,057,579	-	-	-
Assigned	29,418,546	-	-	-
Unassigned	<u>(585,052)</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Total All Other Governmental Funds	 <u>\$ 175,032,391</u>	 <u>\$ 173,742,922</u>	 <u>\$ 163,789,348</u>	 <u>\$ 124,117,283</u>
 Total All Governmental Funds	 <u>\$ 228,678,461</u>	 <u>\$ 222,066,490</u>	 <u>\$ 208,518,107</u>	 <u>\$ 165,591,845</u>

Beginning in 2011, the County adopted the provisions of GASB Statement No. 54, which required reporting fund balances in new classifications: Nonspendable, Restricted, Committed, Assigned, and Unassigned. Information was not available to restate prior year amounts.

<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 1,825,542	\$ 4,507,367	\$ 3,321,072	\$ 3,422,658	\$ 3,605,294	\$ 4,232,367
43,987,466	45,008,222	47,527,668	41,373,544	35,170,397	30,062,005
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 45,813,008</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>
\$ 49,270,078	\$ 36,825,211	\$ 15,730,030	\$ 12,402,482	\$ 16,585,064	\$ 11,269,887
63,983,946	81,823,802	51,085,728	47,141,193	42,376,067	42,992,893
16,329,121	18,035,752	23,043,802	31,416,824	35,749,290	42,320,666
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 129,583,145</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>\$ 175,396,153</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2011	2010	2009	2008
Property Tax	\$ 54,858,094	\$ 53,155,305	\$ 52,329,930	\$ 49,589,160
Other Taxes	49,842,019	47,578,614	46,441,278	45,899,772
Licenses and Permits	1,794,161	1,367,942	1,469,149	1,152,190
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	18,493,796	22,637,065	19,338,212	16,626,174
Charges for Services	21,452,629	23,987,161	23,715,612	27,000,261
Fines	6,661,358	5,586,459	6,194,133	5,681,885
Reimbursements	18,989,401	21,220,649	20,480,886	15,597,395
Interest	1,648,142	1,799,350	2,372,209	5,275,052
Miscellaneous	6,904,789	6,656,879	8,512,497	8,834,395
Total Revenues	<u>180,644,389</u>	<u>183,989,424</u>	<u>180,853,906</u>	<u>175,656,284</u>
Expenditures				
General Government	26,520,275	26,049,450	27,204,959	28,411,201
Public Service and Records	14,068,660	15,383,578	12,594,229	12,724,625
Judicial	21,241,207	20,701,581	20,081,359	21,065,381
Public Safety	41,084,429	40,524,765	39,831,091	42,055,177
Health and Public Safety	-	-	-	-
Highways and Streets	26,598,595	27,650,279	24,719,571	27,239,527
Health and Welfare	6,573,785	9,850,519	10,070,911	10,472,186
Environment and Conservation	255,562	601,714	727,775	1,308,512
Development, Housing and				
Economic Development	6,708,650	6,472,667	5,764,226	4,945,259
Debt Service - Principal	13,750,000	5,725,000	5,465,000	5,255,000
Debt Service - Interest and Fees	3,834,533	3,817,741	3,513,628	3,829,859
Capital Outlay	21,287,271	14,041,253	28,278,674	28,417,337
Total Expenditures	<u>181,922,967</u>	<u>170,818,547</u>	<u>178,251,423</u>	<u>185,724,064</u>
Excess (Deficiency) of Revenues Over Expenditures	(1,278,578)	13,170,877	2,602,483	(10,067,780)
Other Financing Sources (Uses)				
Issuance of Debt	7,670,000	-	40,000,000	-
Premium on Debt Issued	-	-	6,090	-
Transfer to Escrow Paying Agent	-	-	-	-
Transfers In	23,799,718	19,827,940	17,449,670	9,907,336
Transfers Out	(23,498,110)	(19,450,434)	(17,131,981)	(9,643,864)
Total Other Financing Sources (Uses)	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>	<u>263,472</u>
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Net Change in Fund Balances	<u>\$ 6,693,030</u>	<u>\$ 13,548,383</u>	<u>\$ 42,926,262</u>	<u>(\$ 9,804,308)</u>
Adjustment to Prior Period Fund Balances	-	-	-	-
Debt Service as a Percentage of Noncapital Expenditures	10.8%	6.3%	6.2%	6.1%
Expenditures Capitalized as Assets	<u>\$ 19,227,066</u>	<u>\$ 18,941,163</u>	<u>\$ 33,685,494</u>	<u>\$ 36,370,672</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 3. on page 258, the County also realigned several revenue categories.

2007	2006	2005	2004	2003	2002
\$ 47,398,219	\$ 41,804,809	\$ 38,230,531	\$ 36,724,099	\$ 39,099,271	\$ 36,906,824
36,826,561	34,725,381	37,614,906	36,841,486	32,982,701	33,493,292
1,597,829	1,899,123	-	-	-	-
-	-	13,488,424	10,574,978	7,532,733	5,879,384
-	-	19,017,247	17,865,106	17,653,471	16,498,217
-	-	740,282	803,368	503,688	404,045
19,238,772	19,309,446	14,605,851	5,891,406	6,065,121	3,050,701
28,780,022	28,428,981	-	-	-	-
4,599,047	3,630,688	572,487	564,652	578,860	541,257
9,883,918	18,859,012	18,097,125	10,300,613	5,632,301	10,348,165
9,928,114	7,773,867	3,789,470	2,374,465	2,444,142	3,311,136
8,660,305	9,463,967	6,391,692	7,486,673	10,477,115	13,092,273
<u>166,912,787</u>	<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>
29,879,065	22,316,291	27,033,925	26,406,595	26,912,013	27,938,129
11,243,767	12,903,209	13,667,989	9,264,534	9,308,552	7,944,435
19,186,483	17,598,305	27,789,191	26,576,555	25,071,620	24,372,051
40,882,852	40,841,088	-	-	-	-
-	-	33,809,307	31,096,570	27,019,735	26,038,316
16,424,217	14,769,067	19,589,149	22,632,207	15,524,340	24,835,474
10,162,877	9,400,176	-	-	-	-
864,272	1,668,229	-	-	-	-
5,337,363	4,977,074	-	-	-	-
3,455,000	2,160,000	1,335,000	1,955,000	6,135,000	4,595,000
3,404,071	2,285,818	2,186,132	1,974,255	3,275,573	3,354,788
55,353,230	27,927,211	25,975,660	11,382,454	8,487,673	10,041,354
<u>196,193,197</u>	<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>
(29,280,410)	9,048,806	1,161,662	(1,861,324)	1,234,897	(5,594,253)
11,345,000	34,990,000	-	26,875,000	-	7,000,000
38,659	114,016	-	4,152,008	-	-
-	-	-	(30,689,831)	-	(7,321,950)
20,466,041	21,436,090	12,434,203	14,290,946	18,675,673	31,282,665
(17,566,041)	(20,096,858)	(8,360,341)	(10,496,210)	(17,294,050)	(19,056,127)
<u>14,283,659</u>	<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>
6,750,000	-	-	-	-	-
(2,557,450)	-	-	-	-	-
<u>(\$ 10,804,201)</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>
-	-	(283,925)	-	(8,226)	591,061
5.0%	3.5%	2.9%	3.5%	8.4%	7.2%
<u>\$ 58,582,893</u>	<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>

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
2010	\$ 11,458,223,572	\$ 12,429,644	\$ 3,113,576,239	\$ 258,244,853	\$ 14,842,474,308
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

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
0.3730	0.2201	\$ 44,527,422,924	33.33%
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%

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
2010	\$ 54,331	\$ 29,595	\$ 122,052	\$ 699,784	\$ 61,721	\$ 34,944	\$ 47,108
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

Tax Rates per Hundred Dollars of Assessed Valuation (1)							
2010	0.3730	0.2032	0.8379	4.8043	0.4237	0.2399	0.3234
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

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2001 to 2010.

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

	Forest Preserve	Library Districts	Water Resources	Other Special Districts	Total
\$	32,062	\$ 36,077	\$ 808	\$ 26,511	\$ 1,144,993
	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

0.2201	0.2477	0.0055	0.1820	7.8609
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

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2010 Equalized Assessed Valuation	Percentage of Total 2010 Equalized Assessed Valuation	2010 Rank
Simon / Chelsea Chicago Development LLC / CPG Partners LP	Retail	\$ 37,539,687	0.25%	1
V V2 / Geneva Commons, LP Invesco Real Estate Germany, LP	Retail	30,579,171	0.21%	2
Liberty Illinois LP Liberty Property Limited Partnership	Industrial	27,549,101	0.19%	3
Spring Hill Mall LLC / General Growth Properties, Inc.	Retail	26,896,121	0.18%	4
IN Retail Fund Algonquin Commons LLC	Retail	25,528,173	0.17%	5
Toyota Motor Sales USA Inc.	Industrial	23,605,102	0.16%	6
John B. Sanfilippo & Son, Inc.	Industrial	17,169,353	0.12%	7
Arthur Anderson & Co.	Commerial	15,463,028	0.10%	8
Sherman Hospital / Sherman Health Systems	General Hospital	15,038,642	0.10%	9
AMLI at St.Charles LLC	Apartment	<u>12,123,792</u>	<u>0.08%</u>	10
		<u>\$ 231,492,170</u>	<u>1.56%</u>	
Total 2010 County assessed valuation		<u>\$ 14,842,474,308</u>		

Taxpayer	Type of Business, Property	2001 Equalized Assessed Valuation	Percentage of Total 2001 Equalized Assessed Valuation	2001 Rank
American National Bank & Trust	Financial	\$ 42,864,317	0.53%	1
LaSalle National Bank and Trust Company	Financial	23,238,689	0.29%	2
Springhill Mall Partnership	Retail	18,206,284	0.22%	3
Arthur Andersen LLP	Business Services	15,373,190	0.19%	4
Toyota Motor Sales USA Inc.	Industrial	14,804,648	0.18%	5
Tradition at Centerfield Ltd. Partnership	Business Services	12,349,647	0.15%	6
Meijer Stores Ltd. Partnership	Business Services	11,193,537	0.14%	7
City of Elgin	Municipality	9,417,514	0.12%	8
Charlestowne Mall, LLC	Retail	8,999,100	0.11%	9
Amli at St. Chalres, LLC	Commercial	<u>8,623,352</u>	<u>0.11%</u>	10
		<u>\$ 165,070,278</u>	<u>2.04%</u>	
Total 2001 County assessed valuation		<u>\$ 8,094,558,259</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>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Rates Extended				
General	0.2188	0.1974	0.1966	0.1819
Health	0.0135	0.0128	0.0129	0.0136
Illinois Municipal Retirement	0.0404	0.0353	0.0337	0.0351
County Highway	0.0344	0.0324	0.0326	0.0411
County Bridge	0.0022	0.0020	0.0020	0.0021
County Highway Matching	0.0004	0.0004	0.0004	0.0005
Insurance Liability	0.0216	0.0198	0.0157	0.0165
Public Building Commission	-	-	-	-
Social Security	0.0221	0.0213	0.0214	0.0221
Capital Improvement Debt Service	0.0175	0.0164	0.0163	0.0172
Veterans' Commission	0.0021	0.0020	0.0020	0.0021
Total Rates Extended	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>	<u>0.3322</u>
Levies Extended				
General	\$ 31,865,741	\$ 30,542,783	\$ 30,628,833	\$ 26,899,888
Health	1,972,654	1,972,489	2,000,032	2,016,641
Illinois Municipal Retirement	5,889,264	5,468,372	5,254,116	5,183,178
County Highway	5,011,461	5,010,920	5,080,708	6,079,940
County Bridge	312,752	312,757	316,590	316,565
County Highway Matching	65,260	65,151	65,748	65,649
Insurance Liability	3,149,370	3,061,954	2,445,315	2,439,664
Public Building Commission	-	-	-	-
Social Security	3,218,272	3,303,060	3,339,152	3,263,827
Capital Improvement Debt Service	2,541,201	2,538,578	2,538,017	2,539,321
Veterans' Commission	305,031	308,269	308,644	308,581
Total Levies Extended	<u>\$ 54,331,006</u>	<u>\$ 52,584,333</u>	<u>\$ 51,977,155</u>	<u>\$ 49,113,254</u>
Current Year Collections	\$ 54,159,263	\$ 52,479,908	\$ 51,720,100	\$ 48,981,239
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 54,159,263</u>	<u>\$ 52,479,908</u>	<u>\$ 51,720,100</u>	<u>\$ 48,981,239</u>
Percentage of Extensions Collected	99.68%	99.80%	99.51%	99.73%

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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
0.1813	0.1784	0.1865	0.2093	0.2147	0.2240
0.0144	0.0151	0.0160	0.0168	0.0162	0.0174
0.0362	0.0390	0.0382	0.0310	0.0252	0.0278
0.0433	0.0456	0.0478	0.0499	0.0532	0.0571
0.0023	0.0023	0.0025	0.0026	0.0028	0.0030
0.0005	0.0005	0.0005	0.0006	0.0006	0.0007
0.0218	0.0276	0.0253	0.0208	0.0246	0.0234
-	-	-	-	0.0588	0.0633
0.0243	0.0257	0.0272	0.0239	0.0300	0.0328
0.0188	-	-	-	-	-
<u>0.0023</u>	<u>0.0025</u>	<u>0.0027</u>	<u>0.0029</u>	<u>0.0031</u>	<u>0.0034</u>
<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>	<u>0.4292</u>	<u>0.4529</u>
\$ 24,500,056	\$ 21,774,010	\$ 20,686,452	\$ 21,199,323	\$ 19,344,415	\$ 18,131,810
1,940,014	1,850,168	1,775,818	1,701,618	1,459,616	1,408,453
4,893,607	4,755,029	4,239,336	3,139,890	2,270,513	2,250,287
5,850,036	5,561,487	5,305,271	5,054,210	4,793,306	4,621,993
305,073	285,946	275,080	263,346	252,279	242,837
64,987	60,167	58,787	60,772	54,060	56,662
2,944,541	3,363,986	2,804,040	2,106,765	2,216,454	1,894,127
-	-	-	-	5,297,865	5,123,855
3,279,068	3,138,085	3,013,678	2,420,754	2,702,992	2,655,015
2,544,757	-	-	-	-	-
<u>315,072</u>	<u>306,571</u>	<u>295,046</u>	<u>293,732</u>	<u>279,309</u>	<u>275,215</u>
<u>\$ 46,637,211</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>\$ 46,538,155</u>	<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>\$ 46,538,155</u>	<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>
99.79%	99.64%	99.76%	99.58%	99.78%	99.61%

KANE COUNTY, ILLINOIS

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

	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
Rates Extended				
General	0.0342	0.0312	0.0305	0.0220
Municipal Retirement	0.0024	0.0022	0.0016	0.0017
Insurance liability	0.0015	0.0013	0.0021	0.0032
Debt Service	0.1787	0.1620	0.1562	0.1604
Construction and Development	0.0012	0.0011	0.0013	0.0086
Social Security	<u>0.0021</u>	<u>0.0019</u>	<u>0.0015</u>	<u>0.0015</u>
Total Rates Extended	<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>	<u>0.1974</u>
Levies Extended				
General	\$ 4,982,327	\$ 4,819,800	\$ 4,752,277	\$ 3,256,730
Municipal Retirement	347,130	343,089	250,063	250,029
Insurance liability	224,622	205,048	325,003	474,034
Debt Service	26,025,859	25,076,577	24,341,126	23,725,219
Construction and Development	169,122	164,658	200,050	1,264,929
Social Security	<u>313,335</u>	<u>300,067</u>	<u>235,105</u>	<u>220,605</u>
Total Levies Extended	<u>\$ 32,062,395</u>	<u>\$ 30,909,239</u>	<u>\$ 30,103,624</u>	<u>\$ 29,191,546</u>
Current Year Collections	\$ 15,703,107	\$ 12,987,245	\$ 13,902,909	\$ 14,057,634
Subsequent Collections	<u>16,257,616</u>	<u>17,877,393</u>	<u>16,060,216</u>	<u>15,049,735</u>
Total Collections	<u>\$ 31,960,723</u>	<u>\$ 30,864,638</u>	<u>\$ 29,963,125</u>	<u>\$ 29,107,369</u>
Percentage of Extensions Collected				
Current Year Collections	<u>48.98%</u>	<u>42.02%</u>	<u>46.18%</u>	<u>48.16%</u>
Total Collections	<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</u>	<u>99.71%</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>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>
0.0228	0.0223	0.0230	0.0240	0.0260	0.0270
0.0018	0.0019	0.0020	0.0020	0.0020	0.0020
0.0012	0.0012	0.0010	0.0010	0.0010	0.0010
0.1364	0.1510	0.1020	0.0850	0.0950	0.1050
0.0109	0.0125	0.0130	0.0130	0.0140	0.0140
0.0016	0.0016	0.0020	0.0020	0.0020	0.0020
<u>0.1747</u>	<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>	<u>0.1400</u>	<u>0.1510</u>
\$ 3,086,945	\$ 2,724,970	\$ 2,572,219	\$ 2,451,140	\$ 2,333,583	\$ 2,217,909
240,086	225,047	210,747	182,316	180,199	169,986
157,536	150,113	125,339	81,029	63,070	56,662
18,430,065	18,422,838	11,370,339	8,609,376	8,577,495	8,515,475
1,479,971	1,522,971	1,410,894	1,336,986	1,225,356	1,165,616
210,093	200,028	194,109	202,574	189,209	178,081
<u>\$ 23,604,696</u>	<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>
\$ 11,942,124	\$ 13,494,394	\$ 8,837,053	\$ 6,657,458	\$ 6,448,009	\$ 6,773,166
11,615,578	9,653,085	6,983,387	6,150,068	6,097,833	5,498,333
<u>\$ 23,557,702</u>	<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>50.59%</u>	<u>58.05%</u>	<u>55.64%</u>	<u>51.75%</u>	<u>51.30%</u>	<u>55.05%</u>
<u>99.80%</u>	<u>99.58%</u>	<u>99.60%</u>	<u>99.57%</u>	<u>99.82%</u>	<u>99.74%</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			
2011	\$ 2,425,000	\$ -	\$ 2,425,000	0.01%	\$ 4.71
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

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			
2011	\$ 70,365,000	\$ 30,240,000	\$ 103,030,000	0.54%	\$ 199.95
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

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 264-265.

Population and Personal Income data can be found on page 279.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2011

<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	\$ 103,030,000	100.00%	\$ 103,030,000
Total Direct Debt	<u>103,030,000</u>		<u>103,030,000</u>
<i>Overlapping Debt</i>			
Forest Preserve	250,790,866	100.00%	250,790,866
Cities and Villages	594,301,002	57.73%	343,106,549
Parks	203,499,775	62.96%	128,133,092
Library	52,435,000	61.43%	32,210,130
Special Service Areas & TIF Districts	94,010,588	99.14%	93,204,557
School Districts (incl. Community Colleges)	2,459,874,300	49.56%	1,219,228,026
Miscellaneous Districts	<u>74,915,000</u>	100.00%	<u>74,915,000</u>
Total Overlapping Debt	<u>3,729,826,531</u>		<u>2,141,588,220</u>
Total Direct Debt and Overlapping Debt	<u>\$ 3,832,856,531</u>		<u>\$ 2,244,618,220</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

	2011	2010	2009	2008
Debt Limit	\$ 853,442,273	\$ 908,076,188	\$ 456,509,623	\$ 432,706,818
Total Debt Applicable to Limit	103,030,000	109,110,000	114,835,000	80,300,000
Legal Debt Margin	\$ 750,412,273	\$ 798,966,188	\$ 341,674,623	\$ 352,406,818
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	12%	12%	25%	19%

Legal Debt Margin Calculation for Fiscal Year 2011

Assessed Valuation (2010 tax year)	\$ 14,842,474,308
Debt Limit (5.75%) of Assessed Value	853,442,273
Debt Outstanding Applicable to the Limit	
2002 General Obligation Refunding Bonds (1)	3,715,000
2004 General Obligation Refunding Bonds (1)	26,695,000
2007 General Obligation Limited Tax Bonds	2,425,000
2009A General Obligation RTA Sales Tax Bonds (1)	15,885,000
2009B Taxable General Obligation RTA Sales Tax Bonds (1)	16,400,000
2010 Taxable General Obligation Recovery Zone Bonds (1)	7,670,000
2005 Debt Certificates (1)	7,370,000
2006 Debt Certificates (1)	22,870,000
Total Debt Applicable to the Limit	103,030,000
Total Legal Debt Margin	\$ 750,412,273

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>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
\$ 394,832,304	\$ 356,215,105	\$ 318,893,030	\$ 291,199,490	\$ 259,036,756	\$ 232,718,550
<u>85,555,000</u>	<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>\$ 309,277,304</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>
22%	22%	14%	16%	19%	24%

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	Operating Expenditures	Net Revenue	Principal	Interest			
2011	\$ 4,431,344	\$ -	\$ -	\$ 4,431,344	\$ 660,000	\$ 158,923		5.41	
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	

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

At November 30, 2011, 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	Operating Expenditures	Net Revenue	Principal	Interest			
2011	\$ 6,745,896	\$ 4,324,482	\$ 4,324,482	\$ 2,421,414	\$ 2,000,000	\$ 1,439,431		0.70	
2010	7,106,798	5,119,640	5,119,640	1,987,158	1,905,000	1,541,235		0.58	
2009	6,483,571	6,219,017	6,219,017	264,554	1,835,000	1,624,900		0.08	
2008	6,677,489	4,506,898	4,506,898	2,170,591	1,745,000	1,705,205		0.63	
2007	7,011,498	2,988,187	2,988,187	4,023,311	1,685,000	1,779,830		1.16	
2006	6,873,451	2,996,842	2,996,842	3,876,609	1,610,000	1,847,830		1.12	
2005	6,855,726	4,575,121	4,575,121	2,280,605	805,000	1,901,792		0.84	
2004	6,831,438	2,439,115	2,439,115	4,392,323	1,455,000	1,664,570		1.41	
2003	6,708,116	2,312,210	2,312,210	4,395,906	1,400,000	2,069,575		1.27	
2002	6,558,420	2,420,684	2,420,684	4,137,736	235,000	1,750,525		2.08	

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from

the state of Illinois. At November 30, 2011, 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	
2011	\$ 14,530,200	\$ 4,432,779	\$ 10,097,421	\$ 7,715,000	\$ 790,251	1.19
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, 2011, 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
2011	515,269	\$ 36,903	\$ 19,014,971,907	121,557	9.8
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

Sources of Information: Kane County Regional Office of Education, U.S. Census Bureau, Illinois Department of Employment Security, U.S. Department Commerce

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	2011 Number of Employees	Percentage of Total 2011 County Employment	2011 Rank
School District U-46	Public School District	3,660	1.33%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.91%	2
Sherman Hospital	General Hospital	2,200	0.80%	3
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.73%	4
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.69%	5
Delnor-Community Hospital	General Hospital	1,650	0.60%	6
Waubensee Community College	Community College	1,460	0.53%	7
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.47%	8
Elgin Mental Health Center	State Hospital	1,300	0.47%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.47%	10

Employer	Type of Business or Property	2002 Number of Employees	Percentage of Total 2002 County Employment	2002 Rank
School District U-46	Public School District	5,000	2.15%	1
Caterpillar, Inc.	Construction Machinery	3,300	1.42%	2
First Card	Credit Card Processing	2,500	1.07%	3
Fermi National Accelerator Laboratory	High Energy Physics Research Laboratory	2,350	1.01%	4
Sherman Hospital	General Hospital	1,702	0.73%	5
Hollywood Casino	Gambling Establishment	1,700	0.73%	6
Grand Victoria Casino	Gambling Establishment	1,500	0.64%	7
County of Kane	County Government	1,265	0.54%	8
Elgin Mental Health Center	State Hospital	1,250	0.54%	9
Delnor-Community Hospital	General Hospital	1,022	0.44%	10

Source of Information: 2011 Illinois Manufacturers Directory, 2011 Illinois Services Directory & 2002 Illinois Manufacturers Directory, 2002 Illinois Services Directory

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KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002
General Government										
County Board/Liquor	31	32	32	30	31	27	33	31	30	29
Finance Administration	6	6	6	6	6	6	7	4	5	5
County Auditor	3	3	3	3	3	4	2	2	2	1
Data Processing	33	31	31	36	36	37	35	33	28	29
Central Services	26	26	25	21	22	21	20	22	25	25
Human Resources	7	5	6	7	7	7	6	6	7	7
Geographic Information Systems	8	10	10	10	9	8	8	6	7	7
Public Service and Records										
County Treasury	13	11	11	11	11	11	10	10	10	9
County Assessor	42	36	41	26	38	37	37	36	37	37
County Clerk	29	27	28	29	33	36	36	36	31	32
Recorder of Deeds	19	19	19	19	20	28	32	29	33	31
Regional Office of Education	34	34	38	35	37	36	37	38	34	35
Employment and Education	25	33	27	27	30	34	36	36	40	40
Judicial										
Judicial Services	202	202	201	198	195	194	193	180	171	169
States Attorney	126	128	133	136	136	136	138	138	138	138
Public Safety										
County Sheriff	300	298	306	320	305	299	303	290	286	287
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	165	162	153	164	164	159	152	148	146	146
County Coroner	9	9	10	11	11	13	12	11	10	11
Emergency Management	3	3	3	3	3	4	4	4	4	4
Animal Control	12	10	10	12	11	9	8	8	10	7
Highways and Streets	62	63	64	66	73	60	61	59	61	58
Health and Welfare										
County Health	64	67	121	141	155	149	139	126	122	107
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	5	5	5	7	6	5	4	5	5	5
Development, Housing and Economic Development										
Development Water Resources	5	4	4	5	5	4	5	5	5	5
Development Mill Creek SSA	1	-	-	-	-	-	-	-	-	-
County Development	<u>24</u>	<u>24</u>	<u>28</u>	<u>24</u>	<u>31</u>	<u>32</u>	<u>33</u>	<u>31</u>	<u>34</u>	<u>33</u>
Total	<u>1,262</u>	<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>

Source of Information: Kane County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Six Fiscal Years

Function	2011	2010	2009	2008
General Government				
Fiscal				
Payroll checks issued	38,241	40,917	41,358	28,231
Accounts Payable checks issued	13,970	14,544	13,573	15,762
Purchase Orders processed	2,684	2,440	1,277	1,501
Maintenance				
District square footage maintained by staff	887,257	887,257	887,257	834,220
Information Technology Services				
Work orders completed	11,966	8,618	10,594	11,495
Public Service and Records				
Tax bills collected	185,184	180,369	180,184	172,840
Election ballots counted	28,320	141,555	47,204	219,739
Judicial				
Felony cases authorized	2,909	3,158	3,588	3,611
Child Advocacy investigations	247	300	335	348
Diversion program completions	528	575	568	456
Domestic violence cases	1,265	1,356	1,694	1,556
Felony DUI cases filed	130	219	308	202
Public Safety				
Sheriff				
Physical arrests made	1,563	1,396	1,087	1,452
Traffic violations	6,988	6,825	3,152	5,016
Year end inmate population	637	632	630	635
Highways and Streets				
Lane miles of road resurfaced	77,200	97,500	41,310	66,280
New signs installed	400	445	471	580
Signs repaired	1,785	2,048	1,937	2,500
Trees cut down and removed from right-of-way	48	107	74	84
Health and Welfare				
Clients Serviced	23,381	131,123	64,790	48,481
Immunizations administered	764	1,343	3,248	7,113
Influenza shots provided	1,013	9,317	17,589	1,423
Tuberculosis tests given	1,839	3,363	1,263	1,672

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.

<u>2007</u>	<u>2006</u>
7,483	8,115
13,758	16,153
4,041	9,398
614,220	614,220
11,522	8,599
183,790	169,060
48,258	139,304
3,849	3,370
391	451
400	205
1,694	1,414
151	117
1,307	1,574
1,512	1,585
709	620
35,720	8,176
769	673
1,033	770
140	118
33,969	27,062
5,478	5,759
2,286	2,435
2,244	9,195

KANE COUNTY, ILLINOIS
Capital Asset Statistics by Function
 Last Six Fiscal Years

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
General Government				
Land acreage	770	770	770	770
County buildings	21	21	21	21
Maintenance vehicles	9	9	9	7
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	2	3	5	5
Sheriff vehicles	124	132	132	133
Correction facilities	2	2	2	2
Highways and Streets				
Miles of streets				
Rural	250	250	250	248
Urban	73	69	65	63
Bridges	63	56	54	53
Street Lights	774	774	774	714
Traffic signals	113	125	125	121
Warning flashers	28	28	17	15
Forest Preserve				
Land acreage	19,600	18,700	17,130	17,130
Bicycle path miles	172	168	128	125

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.

<u>2007</u>	<u>2006</u>
770	770
21	21
6	7
2	2
1	1
5	6
138	137
2	2
251	252
60	56
50	49
697	580
100	91
14	18
17,130	16,652
121	120

KANE COUNTY, ILLINOIS

Land Use in Acres by Category and Township (Unincorporated)

Township	Residential	Commercial	Industrial	Agricultural
Aurora	1,193	99	239	596
Big Rock	719	1	-	16,655
Blackberry	2,085	120	57	12,252
Burlington	1,451	2	-	14,447
Campton	1,597	8	-	6,418
Dundee	1,367	149	-	1,525
Elgin	1,430	27	97	1,458
Geneva/Batavia	1,535	78	8	1,659
Hampshire	1,397	144	6	14,798
Kaneville	424	3	48	20,132
Plato	2,400	79	45	11,185
Rutland	1,174	70	-	7,670
St. Charles	4,085	281	87	1,164
Sugar Grove	875	28	-	9,172
Virgil	916	65	54	18,428
Total acres	22,648	1,154	641	137,559

Township	Transportation Communication and Utilities	Institutional	Open Space	Other
Aurora	339	53	126	213
Big Rock	68	1	996	33
Blackberry	242	161	2,713	838
Burlington	122	8	845	40
Campton	2	133	1,233	140
Dundee	238	10	2,906	406
Elgin	289	55	845	112
Geneva/Batavia	109	2,110	1,341	124
Hampshire	296	-	487	113
Kaneville	304	75	165	578
Plato	203	117	1,691	135
Rutland	426	12	2,310	467
St. Charles	381	339	1,685	534
Sugar Grove	950	207	1,738	117
Virgil	63	-	823	28
Total acres	4,032	3,281	19,904	3,878

Source: 2011 Land Use Survey, Kane County Development Department

KANE COUNTY, ILLINOIS

Miscellaneous Statistics November 30, 2011

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:	217,854 as of September 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