

KANE COUNTY, ILLINOIS

COMPREHENSIVE ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2012**

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

Kane County Finance Department
Joseph Onzick, Executive Director



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April 29, 2013

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, 2012 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, operation of the Judiciary system, maintenance of vital public records, construction and maintenance of County roads and bridges and the maintenance of facilities used to conduct County business. The County is responsible for maintaining and operating the statutory real estate functions including recording land title, title transfer, property tax assessment, tax levy extension, issuance of tax bills, tax collection and disbursement for all County taxing bodies. The County also provides public health services and conducts the election process (except where there is a local board of election commissioners.)

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 since closed, and the remaining monies in those funds continue to be managed by the County.

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 district for a four-year term. However, due to the reapportionment requirements, every 10 years one-half of the board members are elected to a two-year term. (2012 was such a year of reapportionment.) The Chairman of the County Board is elected at large by the voters of the County. During Fiscal Year 2012, there were 26 single-member districts, bringing the total members of the County Board to 27 individuals, including the Chairman. (As of Fiscal Year 2013, the number of single-member districts was reduced to 24 as a result of reapportionment, thereby reducing the total members of the County Board to 25.)

The County Board is comprised of 12 standing committees that meet regularly during the year. Each Board member serves on at least two standing committees. (The number of standing committees increased to 14 in Fiscal Year 2013.)

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 them. The Finance Department monitors the total financial operation. 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. The County Auditor's office periodically assesses internal controls and recommends improvements as needed.

The goal of the County is to maintain at least a 25% 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, 2012, the General Fund – General Account unassigned Fund Balance, was \$50,001,801. This amount exceeds the 25% cash reserve requirement.

Information Useful in Assessing the Government's Economic Condition

ECONOMIC CONDITION AND OUTLOOK

Kane County is one of Chicago's suburban collar counties and is the fifth largest county in Illinois, spanning 522 square miles. The County's estimated population of 522,487 represents an increase of 29% since the 2000 Census of 404,119. This increase in population is due to the expansion of the Chicago metropolitan area and has led to a rapid rise in residential and commercial development. Growth in the service, manufacturing, retail, professional and agricultural industries strengthened the diversity of the County's economy. The large population increase and rapid rise in the building of residential housing have also led to the need for major infrastructure improvements. Although a slowdown in growth has occurred, the need for future infrastructure improvements continues.

Since the Great Recession of 2007-2009, property tax revenue growth has flattened and other county revenue streams that are economically sensitive have been challenged. The tax base dropped 7.2% year over year, to \$13.8 billion for levy year 2011, reflecting declines in property values. Despite these challenges, Kane County has maintained its strong financial position by imposing budget cuts to bring expenditures in line with conservatively projected revenues.

There are several other economic indicators that contribute to the financial strength of Kane County and that have earned Standard & Poor's AA+ rating on the County's general obligation bonds. The leading 10 taxpayers account for a very diverse 1.7% of equalized assessed value (EAV). The fair market value of the tax base is an estimated \$41.3 billion, or what is considered to be a very strong \$79,064 per capita. According to the Illinois Department of Employment Security, Kane County's November 2012 unemployment rate was 7.9%, below the state's 8.2% rate. Incomes for County residents are considered strong, as represented by the County's median household effective buying income being at 120% of the state level and 124% of the national level. This is due in part to County residents having access to a wide variety of jobs both locally and throughout the western suburbs. Kane County is about 40 miles from downtown Chicago, and is accessible via Metra commuter train.

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 2012, Kane County collected \$89.3 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.

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. The County receives an agreed upon portion of Elgin Riverboat revenue. Riverboat revenue has 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.

MAJOR INITIATIVES FOR KANE COUNTY

Current Year. In 2006 the County Board collaborated with all County offices and departments to develop a strategic plan that included both a long-range operating plan and long-range capital plan. These plans served as a guide in making the difficult operating and capital funding decisions for 2012.

In 2012, the County received approximately \$5.8 million from the Elgin Riverboat. These riverboat proceeds funded several State's Attorney programs, the Drug Court program, the Water Resource Cost Share Drainage program, the debt service for the Juvenile Justice Center, the Stormwater Management program, and the Kane Kares program. Kane Kares is a public health nurse home visitation program for first time mothers who have high risk factors such as medical, substance abuse, criminal records, etc. Other items funded through Riverboat revenue in 2012 include the employee tuition reimbursement program, as well as grants to outside agencies.

The Farmland Preservation Fund received \$500 thousand from Federal grants. The mission of the Farmland Preservation program is to preserve agricultural lands by purchasing farmland easements from farm owners.

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 the software was fully implemented in 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.

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 2012 included the continued efforts toward completion of the ultimate build of the Stearns Road Bridge Corridor and the construction of the Orchard Road widening to four lanes from Jericho Road to US 30. Completed bridge projects consisted of Bowes over Fitchie Creek, Corron over Ferson Creek and Silver Glen over Otter Creek. Other transportation projects included engineering and construction of various federally funded traffic signal interconnect projects, the most notable being Randall – Orchard to Main. The annual pavement resurfacing and striping initiative covered over 55.8 lane miles.

The County passed a \$2 million dollar capital improvements bond in late 2011. This two year bond is being used to fund necessary capital building and facility improvement projects throughout the County during Fiscal Years 2012 and 2013. All of the projects identified to be completed in 2012 under this bond have been completed. Projects completed include a complete replacement of the Judicial Center HVAC control system, three roof replacements, and furniture and carpet replacement. Other capital initiatives completed in 2012 include replacement of Sheriff's Department vehicles, demolition of the old jail, replacement of current court system, and building improvements at the Randall Road Campus, 3rd Street Courthouse, Government Center and both Aurora facilities.

Additional capital improvement projects funded in 2012 included computer replacement, voice and data infrastructure maintenance, replacement of wireless network infrastructure, and fiber optic installation. The Information Technologies Department maintained lifecycle management initiatives via PC Replacement and Server Replacement programs, as well as a Parts Closet program through which components of voice and data infrastructure are replaced 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 in Aurora and Elgin.

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 revision to the policies in 2012 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 revised the policy to allocate the RTA tax as follows: 9% of the sales tax money will be used for public safety capital projects, 6% for the Judicial Technology Fund 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. Continued development of and adherence to a comprehensive, county-wide strategic plan is increasingly important as the County faces a growing demand for services, rising costs and limited revenue sources. In order to meet this

challenge, the County is currently studying ways to increase existing revenues, find new revenue streams and reduce costs. Significant cost saving initiatives for 2013 include the refunding of the Series 2002 Bonds and Series 2005 & 2006 Debt Certificates.

The County continues to work 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. Those efforts include plan design changes as well as implementation of an employee wellness program that ties employee contribution rates to participation in an annual biometric screening that is intended to identify and treat diseases before they result in lost time off work and more expensive medical treatment. The County remains cautiously optimistic that the insurance coverage it offers employees is both adequate and affordable as defined by the Affordable Care Act and that it will not be assessed penalties once the Affordable Care Act is fully implemented in 2014.

The Kane County Division of Transportation will continue efforts to engineer and construct various federally funded bridge rehabilitation/replacement projects. Construction of the Anderson Road extension and the first roundabout intersection in Kane County at Burlington and IL Route 47 will begin. Design engineering of the Longmeadow Parkway Bridge corridor is expected to commence. Major transportation initiatives in 2013 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 48.5 lane miles.

A full boiler replacement at the Judicial Center is the major facilities capital improvement planned for 2013.

The County is expected to receive approximately \$4.4 million of Elgin Riverboat revenue in 2013, and will continue to fund the educational, environmental and economic development programs as funded in Fiscal Year 2012.

Finally, although the budget for Fiscal Year 2013 remained flat compared to Fiscal Year 2012, the increase in cost resulting from contractual obligations such as collective bargaining agreement settlements, arbitration awards and service contract price increases exceeded the provision in the contingency fund. In order to mitigate the financial impact of these contractual obligations, the County Board reserved an additional \$1.8 million to be drawn upon in Fiscal Years 2013, 2014 and 2015. This reserve will have a stabilizing effect by allowing the County to absorb these substantial increases in costs over time by further cutting costs in other areas and/or increasing revenues.

DEBT ADMINISTRATION

The County 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. (The County refunded the remaining balance of these bonds in 2013.)

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 in 2001. The County also refunded its 1994 Motor Tax Bond issue in this new 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. Repayment for the debt certificates has been budgeted in the General Fund through the normal budget process. (The County refunded these debt certificates in 2013.)

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 were used to fund much needed capital improvements projects throughout the County, including the additional build out and roof replacement at the North Campus and the build out of the Sheriff's shell space at the Judicial Center. The last payment on these bonds was made in December 2011.

The County issued \$40,000,000 of General Obligation (Alternate Revenue) Bonds in 2009 for highway and bridge 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, 2011.

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 15 consecutive years (fiscal years ended 1997-2011). 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.

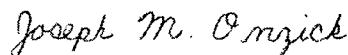
ACKNOWLEDGMENTS

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 departmental support staff member has our sincere appreciation for the contributions made in the preparation of this report.

I would especially like to thank the Finance Department staff Erica Waggoner and Leo Beltran, along with Interim Finance Director Bill Lake, for their outstanding performance during the vacancy in the Finance Director position. I also would like to thank my predecessor, Cheryl Pattelli, for the high standards with which she conducted the operation of the Finance Department. She has provided a strong foundation on which we will continue to build.

In closing, I would like to express my appreciation to the County Board for their leadership and support in preserving the County's financial strength during this challenging economic climate, as reflected in this report.

Sincerely,



Joseph M. Onzick, CPA, MBA
Executive Director of Finance

KANE COUNTY, ILLINOIS

BOARD MEMBERS

Board Members through November 30, 2012

Chairman	KAREN MCCONNAUGHAY
District 1	MYRNA MOLINA
District 2	DONNELL COLLINS
District 3	JUAN REYNA
District 4	BONNIE LEE KUNKEL
District 5	MELISA TAYLOR
District 6	RON FORD
District 7	MONICA SILVA
District 8	JESSE VAZQUEZ
District 9	JAMES C. MITCHELL JR.
District 10	THOMAS VAN CLEAVE
District 11	MICHAEL DONAHUE
District 12	JOHN J. HOSCHEIT
District 13	PHILIP LEWIS
District 14	MARK DAVOUST
District 15	BARBARA WOJNICKI
District 16	MICHAEL KENYON
District 17	DEBORAH ALLAN
District 18	JEANETTE MIHALEC
District 19	CATHERINE S. HURLBUT
District 20	CRISTINA CASTRO
District 21	TIMOTHY HALEY
District 22	JACKIE TREDUP
District 23	MARGARET AUGER
District 24	HOLLIE LINDGREN
District 25	THOMAS (T.R.) SMITH
District 26	DREW FRASZ

Board Members sworn in on December 3, 2012

Chairman	CHRIS LAUZEN
District 1	MYRNA MOLINA
District 2	THERESA BARREIRO
District 3	JENNIFER LAESCH
District 4	BRIAN POLLOCK
District 5	MELISA TAYLOR
District 6	RON FORD
District 7	MONICA SILVA
District 8	JESSE VAZQUEZ
District 9	THOMAS (T.R.) SMITH
District 10	SUSAN STARRETT
District 11	MICHAEL DONAHUE
District 12	JOHN J. HOSCHEIT
District 13	PHILIP LEWIS
District 14	MARK DAVOUST
District 15	BARBARA WOJNICKI
District 16	MICHAEL KENYON
District 17	DEBORAH ALLAN
District 18	DREW FRASZ
District 19	KURT KOJZAREK
District 20	CRISTINA CASTRO
District 21	REBECCA GILLAM
District 22	DOUGLAS SCHEFLOW
District 23	MARGARET AUGER
District 24	JOSEPH HAIMANN

Board members are elected to a four-year term. The County reduced the number of districts from 26 to 24 beginning with the expiration of the November 30, 2012 term.

KANE COUNTY, ILLINOIS

DEPARTMENTS & OFFICES

AUDITOR

William Keck (through 12/02/12)
Terry Hunt (as of 12/03/12)

CIRCUIT CLERK

Deborah Seyller (through 12/02/12)
Thomas Hartwell (as of 12/03/12)

CORONER

Chuck West (through 07/04/12)
Bradley Sauer, Interim Coroner (through 12/02/12)
Rob Russell (as of 12/03/12)

COUNTY BOARD

Karen McConnaughay, County Board Chairman (through 12/02/12)
Chris Lauzen, County Board Chairman (as of 12/03/12)

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)

Scott Berger

FACILITIES, SUBDIVISIONS, DEVELOPMENT AND ENVIRONMENTAL RESOURCES

Tim Harbaugh, Executive Director

WATER RESOURCES

Paul Schuch

FINANCE DEPARTMENT

Cheryl Pattelli, Executive Director (through 07/27/12)
William Lake, Interim Finance Director (through 02/16/12)
Joseph Onzick, Executive Finance Director/CFO (as of 02/17/13)
Christopher Rossman, Purchasing

HUMAN RESOURCE MANAGEMENT

Sheila McCraven, Executive Director
John Carr, Veterans Assistance Commission (through 02/28/13)
Jacob Zimmerman, Veterans Assistance Commission (as of 03/18/13)

INFORMATION TECHNOLOGIES

Roger Fahnestock, Executive Director
Tom Nicoski, GIS Technologies

JUDICIARY

Chief Judge Robert B. Spence (through 11/05/12)
Chief Judge Judith Brawka (as of 12/02/12)
Doug Naughton, Court Administration
Halle Cox, Law Library

KANE COMM

Jennifer Baustian (through 12/03/12)
Bradley Sauer, Interim Director (as of 01/03/13)

PUBLIC DEFENDER

Kelli Childress

DEPARTMENT OF PUBLIC HEALTH

Paul Kuehnert, Executive Director (through 06/01/12)
Barbara Jeffers, Interim/Executive Director (as of 06/03/12)
Don Bryant, Emergency Management Agency
Sharon Verzal, Interim Animal Control Administrator (through 02/11/12)
Kimberly Rudloff, Animal Control Administrator (through 05/25/12)

RECORDER

Sandy Wegman

SHERIFF

Pat Perez

STATE'S ATTORNEY

Joseph H. McMahan

REGIONAL OFFICE OF EDUCATION

Douglas E. Johnson (through 02/29/12)
Patricia Dal Santo (as of 05/01/12)

SUPERVISOR OF ASSESSMENTS

Mark Armstrong

TREASURER

David Rickert

FOREST PRESERVE

John Hoscheit

KANE COUNTY, ILLINOIS

**ORGANIZATION CHART
(through December 2, 2012)**

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

KANE COUNTY, ILLINOIS

**ORGANIZATION CHART
(as of December 3, 2012)**

COMMITTEES (COMMITTEE CHAIRPERSON)	DEPARTMENTS AND APPOINTED BOARDS & ADVISORY BODIES				
ADMINISTRATION (Ron Ford)	Buildings and Grounds Services	Microfilm, Printing and Mailroom	Information Technology	Geographic Info Systems (GIS)	
AGRICULTURE (began 02/13) (Thomas (T.R.) Smith)					
COUNTY DEVELOPMENT (Michael Donahue)	Development & Community Services	Regional Planning Committee	Zoning Board of Appeals	Water Resources	Office of Community Reinvestment
ENERGY/ENVIRONMENTAL (Kurt Kojzarek)	Farmland Preservation				
EXECUTIVE (Chris Lauzen)	Facilities, Subdivisions & Environmental Resources				
FINANCE/BUDGET (John J. Hoscheit)	*County Board	*Auditor			
HUMAN SERVICES (Cristina Castro)	Finance	Purchasing	*Treasurer/Collector		
JOBS (began 02/13) (Brian Pollock/Melisa Taylor)	Human Resources	Veteran's Assistance			
JUDICIARY AND PUBLIC SAFETY (Barb Wojnicki)	KCDEE				
LEGISLATIVE (Maggie Auger/Jennifer Laesch)	*Circuit Clerk	Judiciary	Public Defender	*State's Attorney	*Sheriff (Patrol Administration)
PUBLIC HEALTH (Monica Silva)	*Sheriff (Jail)	*Coroner	Adult Court Services	Diagnostic Center	Juvenile Court Services
PUBLIC SERVICE (Deborah Allan)	Juvenile Justice Center	Juvenile Custody	Sheriff's Merit Commission		
TRANSPORTATION (Andrew (Drew) Frasz)	Health				
	Board of Health Advisory Committee	Animal Control	Emergency Mgmt Agency		
	*Regional Office of Education	Supervisor of Assessments	Board of Tax Review	*Recorder	*Treasurer/Collector
	*County Clerk, Tax Extension, Voter Registration				
	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, 2011

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.



Christopher P. Moynell

President

Jeffrey R. Emmer

Executive Director

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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, 2012, 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 the 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, 2012, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 29, 2013, 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, 71, 72, and 73 through 78, 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 29, 2013

KANE COUNTY, ILLINOIS

November 30, 2012

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2012 (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, 2012. 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 2012 are as follows:

- The assets of the County exceeded its liabilities at the close of the year ended November 30, 2012, by \$634.7 million (net assets). Of this amount, \$126.5 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors, \$100.1 million (restricted net assets) is restricted for specific purposes and \$408.1 million is invested in capital assets, net of related debt.
- The County's total net assets this fiscal year increased \$17.8 million over the previous year, which represents an 2.9% increase in net assets from 2011. Total net assets for governmental activities increased \$18.6 million while total net assets for business-type activities decreased \$0.8 million.
- At the end of the current fiscal year, the County's governmental funds reported a combined ending fund balance of \$232.3 million.
- At the end of the current fiscal year, unassigned fund balance of the General Fund was \$52.0 million, or 72.0% of total General Fund expenditures, which is available for spending on behalf of its citizens.
- The County's total long-term debt decreased by \$11.0 million or 9.0% in comparison with the prior year. The decrease resulted primarily from the retirement of principal of \$14.9 million of bonds and debt certificates, which exceeded new bonds issued of \$1.96 million.
- Interest rates fell over the last fiscal year, and interest earnings for the County decreased from 2011. The County's weighted average interest earnings rate went from 0.57% at the end of fiscal year 2011 to 0.34% at the end of fiscal year 2012.

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, 2012 (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 primarily 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, 2012 (Unaudited)

The County maintains eighty-four 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, Transportation Sales Tax 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 30-70 of this report.

Required Supplementary Information is presented concerning the County's General Fund (General Account), Motor Fuel Local Option Fund, and Transportation Sales Tax 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 Account of the General Fund and major special revenue funds (Motor Fuel Local Option Fund and Transportation Sales Tax 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 71-78 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 79-256 of this report.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2012 (Unaudited)

COUNTY-WIDE FINANCIAL ANALYSIS

Statement of Net Assets - The County's overall financial position improved during fiscal year 2012. 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 \$634.7 million, an increase of \$17.8 million over the previous year. The growth is due mainly to the use of current year resources to pay down \$14.9 million general long-term debt. Net assets invested in capital assets net of related debt rose \$19.8 million, due to the addition of new capital assets, including several County infrastructure projects, construction-in-progress, roads and bridges, coupled with the retirement of matured debt issued to complete the projects.

Condensed Statement of Net Assets, as of November 30, 2012 and 2011 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2012	2011	2012	2011	2012	2011	Change %
Assets							
Current and							
Other Assets	\$ 258.7	\$ 252.9	\$ 16.1	\$ 16.9	\$ 274.8	\$ 269.8	2%
Capital Assets	488.7	484.3	2.9	2.9	491.6	487.2	1%
Total Assets	747.4	737.2	19.0	19.8	766.4	757.0	1%
Liabilities							
Current and							
Other Liabilities	20.7	18.1	-	-	20.7	18.1	14%
Long-Term							
Liabilities	111.0	122.0	-	-	111.0	122.0	-9%
Total Liabilities	131.7	140.1	-	-	131.7	140.1	-6%
Net Assets							
Invested in Capital							
Assets, Net of							
Related Debt	405.2	385.4	2.9	2.9	408.1	388.3	5%
Restricted	90.4	87.9	9.7	10.5	100.1	98.4	2%
Unrestricted	120.1	123.8	6.4	6.4	126.5	130.2	-3%
Total Net Assets	\$ 615.7	\$ 597.1	\$ 19.0	\$ 19.8	\$ 634.7	\$ 616.9	3%

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 \$5.8 million due to the issuance of \$1.96 million of general obligation bonds and general operations. Current and other assets for Business-type Activities were lower by \$0.8 million.

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, 2012 (Unaudited)

Current and other liabilities include mainly accounts payable, accrued payroll, and interest payable. Current and other liabilities for governmental activities increased by \$2.6 million from last year because of additional year-end accounts payable and salary-related payables.

Condensed Statement of Activities for the Years ended November 30, 2012 and 2011 (In Millions - Rounded)

	Governmental Activities		Business-Type Activities		Total Primary Government		
	2012	2011	2012	2011	2012	2011	Change %
Revenues							
Program Revenues							
Charges for Services	\$ 32.1	\$ 30.2	\$ 0.1	\$ 0.1	\$ 32.2	\$ 30.3	6%
Operating Grants and Contributions	46.6	46.5	-	-	46.6	46.5	0%
Capital Grants and Contributions	6.3	28.2	-	-	6.3	28.2	-78%
General Revenues							
Property Taxes	53.7	54.2	-	-	53.7	54.2	-1%
Income Tax	5.5	4.3	-	-	5.5	4.3	28%
Sales Tax	13.7	13.4	-	-	13.7	13.4	2%
RTA Sales Tax	14.9	14.5	-	-	14.9	14.5	3%
Other Taxes	3.6	3.0	-	-	3.6	3.0	20%
Investment Earnings	0.7	1.6	0.1	0.1	0.8	1.7	-53%
Other General Revenues	1.0	0.8	-	0.4	1.0	1.2	-17%
Total Revenues	178.1	196.7	0.2	0.6	178.3	197.3	-10%
Expenses							
General Government	33.2	31.2	-	-	33.2	31.2	6%
Public Service and Records	13.8	14.2	-	-	13.8	14.2	-3%
Judicial	21.3	21.9	-	-	21.3	21.9	-3%
Public Safety	44.4	44.0	-	-	44.4	44.0	1%
Highways and Streets	29.8	34.7	-	-	29.8	34.7	-14%
Health and Welfare	5.7	6.6	-	-	5.7	6.6	-14%
Environment and Conservation	0.2	0.3	-	-	0.2	0.3	-33%
Development	7.7	7.1	-	-	7.7	7.1	8%
Interest on Long-Term Debt	3.6	3.9	-	-	3.6	3.9	-8%
Solid Waste	-	-	0.8	0.3	0.8	0.3	167%
Total Expenses	159.7	163.9	0.8	0.3	160.5	164.2	-2%
Excess before Transfers	18.4	32.8	(0.6)	0.3	17.8	33.1	-46%
Transfers	0.2	0.3	(0.2)	(0.3)	-	-	n/a
Change in Net Assets	18.6	33.1	(0.8)	-	17.8	33.1	-46%
Net Assets Beginning of Year	597.1	564.0	19.8	19.8	616.9	583.8	6%
Net Assets End of Year	\$ 615.7	\$ 597.1	\$ 19.0	\$ 19.8	\$ 634.7	\$ 616.9	3%

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

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2012 (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 10%, with expenses lower by 2%. The decline in revenues is the result of the \$21.9 million decrease in capital grants and contributions. The County received \$14.4 million fewer in developer contributions in the form of new infrastructure – mainly roads than in fiscal year 2011. Additionally, other capital grants were lower by \$7.5 million due to the timing of road/bridge projects. The County began collecting the RTA sales tax in 2008, which amounted to \$14.5 million in 2011 and \$14.9 million in 2012. Property taxes were lower by \$0.5 million due mostly to a drop in property taxes needed for debt service of \$1.4 million offset by 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 2011 due to the stagnant economy. General government expense was up \$2.0 million due to mainly to the payment of \$1.6 million towards farmland preservation in the County. Public Service and Records and Development expenses were lower due to decreased grant expense related to the County's department of employment and education. Highways and Streets expenses were down 14% from 2011 due to the timing of road projects. Additional analyses regarding revenues and expenditures/expenses will be discussed in the sections below.

Governmental Funds - The revenues and expenditures of the County's General Fund and the Nonmajor Funds are analyzed below. Amounts for 2011 have been updated to reflect changes in the nonmajor funds. The activities of the Motor Fuel Local Option Fund and Transportation Sales Tax Fund will be described briefly following these analyses.

Revenues - The most significant revenue sources for all funds during fiscal year 2012 continue to be property taxes and intergovernmental sources. For the first time since fiscal year 2003, due to a reduced levy request for certain County funds on the part of the County Board, property tax revenues were lower than the previous year. Funding from sales tax had been increasing as a result of the new retail development in the County. However, 2011 experienced a drop off due to the overall decline in the economy; taxes for 2012 rebounded. Funding from income tax was higher in 2012 due to the increase in the state-wide amount of income tax available for distribution. Income tax is the County's proportionate share of 6 percent of the net collections of all income tax received from individuals, and 6.86 percent of the net collections of all income tax received from corporations as collected by Illinois based on the County's unincorporated population. Other intergovernmental revenues in total were lower by about \$5.3 million due to decreased grant funding from monies received through the Workforce Investment Act (WIA) 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 higher in 2012. 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 decreased in 2012 due to the reduced levy request. Sales and income tax resurgence in 2012 were the main contributors to the rise in other taxes, grants and reimbursements revenue. Interest revenue decreased because interest rates earned were lower in 2012 than in 2011. Fines, Services, Fees and Permits were up 4% due to a rise in foreclosure fees and recording fees.

Property taxes for the Nonmajor Governmental Funds fell \$0.4 million in 2012. Other taxes, Grants and Reimbursements revenue decreased 22% in Nonmajor Governmental Funds mainly because of the decline in WIA grants, reduced grants through the County Health Department, and the timing of highway construction projects. Fines, Services, Fees & Permits were up 12% due to increased fees charged; child advocacy center fees were up \$282 thousand and radio communication fees were up \$266 thousand. Miscellaneous revenues were slightly lower as Riverboat proceeds collected from the Elgin Riverboat were \$5.8 million in 2012, down from \$6.5 million in 2011; the proceeds are based on casino attendance and taxable adjusted gross receipts.

KANE COUNTY, ILLINOIS

Management's Discussion and Analysis November 30, 2012 (Unaudited)

Comparative Summary of Revenues General Fund

	2012 General Fund	2011 General Fund	Increase (Decrease) 2011 to 2012	% Change
Revenues				
Property Taxes	\$ 31,740,343	\$ 31,774,298	(\$ 33,955)	0%
Other Taxes, Grants & Reimbursements	28,230,815	24,833,294	3,397,521	14%
Interest	150,200	338,723	(188,523)	-56%
Fines, Services, Fees & Permits	19,453,490	18,664,651	788,839	4%
Miscellaneous	167,320	263,643	(96,323)	-37%
Total Revenues	\$ 79,742,168	\$ 75,874,609	\$ 3,867,559	5%

Comparative Summary of Revenues for the Total Nonmajor Governmental Funds

	2012 Nonmajor Governmental Funds	2011 Nonmajor Governmental Funds	Increase (Decrease) 2011 to 2012	% Change
Revenues				
Property Taxes	\$ 22,656,153	\$ 23,083,796	(\$ 427,643)	-2%
Other Taxes, Grants & Reimbursements	31,553,694	40,276,517	(8,722,823)	-22%
Interest	406,260	1,012,361	(606,101)	-60%
Fines, Services, Fees & Permits	12,607,483	11,243,497	1,363,986	12%
Miscellaneous	6,413,570	6,641,146	(227,576)	-3%
Total Revenues	\$ 73,637,160	\$ 82,257,317	(\$ 8,620,157)	-10%

Expenditures - Personnel Services remains the highest expenditure in County operations. Government service requires people to provide both services and information to the citizens it supports. It is a large expenditure but it is also a long-term investment. Benefit payments remain a significant portion of the total personnel services costs. Pension, FICA and Health Insurance rates have all affected the total cost of personnel services. Property tax levies for insurance liability, FICA and Retirement Programs fall under Tax Cap legislation. Total Personnel Services costs were up about \$1.3 million from 2011 levels; the main reason being collective bargaining agreement wage increases.

Contractual Services and Commodity expenditures decreased about 8.8% in 2012. Much of the decline was due to lesser engineering costs of \$2.5 million, due to the timing of road projects, and a \$0.8 million drop in WIA related contractual/commodity expenditures, due to reduced grant funding. 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.

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Expenditures in the General Fund increased in total by \$1.8 million or about 3% in 2012. The increase was due to higher election costs, and higher salaries and benefits in the Sheriff's Office. General Government, Judicial, and Development, Housing and Economic Development expenditures changed only slightly. Public Service and Records expenditures increased 9% due to costs associated with elections that took place during 2012. Public Safety expenditures increased 3% due to a hike in salaries and benefits costs. 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 higher by 19% due to the timing of vehicle/equipment purchases.

Comparative Summary of Expenditures General Fund

	2012 General Fund	2011 General Fund	Increase (Decrease) 2011 to 2012	% Change
Expenditures				
General Government	\$ 11,582,322	\$ 11,663,704	(\$ 81,382)	-1%
Public Service and Records	6,027,518	5,539,756	487,762	9%
Judicial	14,268,518	14,206,169	62,349	0%
Public Safety	35,489,105	34,371,847	1,117,258	3%
Development, Housing and Economic Development	1,581,356	1,600,594	(19,238)	-1%
Debt Service	2,421,528	2,349,175	72,353	3%
Capital Outlay	917,856	772,689	145,167	19%
Total Expenditures	\$ 72,288,203	\$ 70,503,934	\$ 1,784,269	3%

Expenditures in the Nonmajor Governmental Funds decreased in total by 15% in 2012. The greatest decreases were in the areas of Highways and Streets, due to the timing of non-capitalized road projects, and Capital Outlay. The County spent a total \$17.9 million on capital items in 2011, 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. 2012 costs were \$12.3 million, which included \$0.7 million paid for right-of-way and an additional \$7.9 million spent on road and bridge construction.

The increase in General Government expenditures was due mainly to the \$1.6 million more spent on farmland preservation rights compared to 2011. The decrease in Public Services and Records is due mainly to reduced spending of grant monies by the Kane County Department of Employment and Education Fund for vocational training programs. Judicial expenditures decreased 7.0% due to lesser court automation expenditures. Public Safety expenditures were slightly higher. Health and Welfare expenditures decreased nearly \$1.0 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 down mainly due to the prior year spending of non-capital grant monies on energy conservation and related projects. Debt Service was higher due to the timing of bond payments (up 1.1 million, 7%).

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Comparative Summary of Expenditures
for the Total Nonmajor Government Funds

	2012 Nonmajor Governmental Funds	2011 Nonmajor Governmental Funds	Increase (Decrease) 2011 to 2012	% Change
Expenditures				
General Government	\$ 16,162,212	\$ 14,856,571	\$ 1,305,641	9%
Public Service and Records	7,452,340	8,528,904	(1,076,564)	-13%
Judicial	6,523,515	7,035,038	(511,523)	-7%
Public Safety	6,813,744	6,712,582	101,162	2%
Highways and Streets	11,177,529	20,725,417	(9,547,888)	-46%
Health and Welfare	5,609,409	6,573,785	(964,376)	-15%
Environment and Conservation	227,733	255,562	(27,829)	-11%
Development, Housing and Economic Development	4,888,555	5,108,056	(219,501)	-4%
Debt Service	16,334,545	15,235,358	1,099,187	7%
Capital Outlay	12,299,595	17,934,757	(5,635,162)	-31%
 Total Expenditures	 <u>\$ 87,489,177</u>	 <u>\$ 102,966,030</u>	 <u>(\$ 15,476,853)</u>	 -15%

Major Special Revenue Funds - The Motor Fuel Local Option 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 \$9.3 million in allotments in 2012, compared to \$8.5 million in 2011. Total revenues for 2012 were \$10.4 million with total transportation-project related expenditures of \$12.5 million. Fund balance of the Motor Fuel Local Option Fund at November 30, 2012 was \$20.0 million, which will be used on future road/bridge construction and maintenance. The Transportation Sales Tax Fund is reported as a major fund for the first time in 2012. The fund is used to record 82% of the County's share of the .25% RTA Mass Transit Sales Tax. The tax is to be used to fund operating and capital costs of public transportation services or facilities or other transportation costs including roads and bridges. The fund received \$12.2 million of taxes in 2012, compared to \$11.9 million in 2011. Total revenues for 2012 were \$12.7 million with total transportation-project related expenditures of \$2.7 million. Additionally, the fund transferred \$8.4 million to the Transit Sales Tax Debt Service Fund to pay principal and interest on the 2009A and 2009B series general obligation bonds. Fund balance of the Transportation Sales Tax Fund at November 30, 2012 was \$24.3 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 \$60 thousand in 2011 to \$89 thousand in 2012, 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 higher by \$525 thousand in 2012 because the County used resources to pay for the cost of demolishing the old County jail.

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Management's Discussion and Analysis
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Comparative Summary of Expenses for the Total Proprietary Funds

Expenses	2012 Proprietary Funds	2011 Proprietary Funds	Increase (Decrease) 2011 to 2012	% Change
Personnel Services	\$ 150,275	\$ 152,833	(\$ 2,558)	-2%
Benefits	47,611	40,873	6,738	16%
Contractual Services	618,145	92,914	525,231	565%
Commodities	9,677	7,664	2,013	26%
 Total Expenses	 <u>\$ 825,708</u>	 <u>\$ 294,284</u>	 <u>\$ 531,424</u>	 181%

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, 2012, the County's governmental funds reported combined ending fund balances of \$232.3 million, an increase of \$3.6 million in comparison with the prior year. A decrease of \$1.1 million in fund balance was seen in the Motor Fuel Local Option Fund, as expenditures exceeded allotments collected. The Transportation Sales Tax Fund experienced a \$2.7 million increase in fund balance, as taxes collected were greater than transportation-related expenditures and transfers out for debt service purposes. The increase in the General Fund will be discussed below.

Approximately 22% (\$51.4 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 (\$2.0 million), restricted (\$91.4 million), committed (\$54.7 million) or assigned (\$32.8 million).

The General Fund is the chief operating fund of the County. At November 30, 2012, unassigned fund balance of the General Fund was \$52.0 million, while total fund balance reached \$55.7 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 72% of total fund expenditures, while total fund balance represents 77% of that same amount. During 2012, revenues exceeded expenditures by \$7.5 million. After taking into account interfund transfers, the General Fund's fund balance increased by \$2.0 million during the current fiscal year.

The General Fund is comprised of seven accounts - the General Account, or "General Corporate Account", which is the main operating account of the County, and six other minor accounts. Total General Account revenues were \$6.5 million more than the final budgeted amount due mainly to greater than expected other taxes, charges for services and reimbursements. Total expenditures came in \$1.4 million less than the final budget. Explanations of the areas where expenditures differed significantly from budget are discussed below.

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Management's Discussion and Analysis November 30, 2012 (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, 2012, all of which relates to the Enterprise General Fund. The unrestricted net assets for this fund were about the same as in 2011. The Enterprise Surcharge Fund experienced a decrease in net assets of \$868 thousand, most of which was the result of the jail demolition and a budgeted transfer out of \$239 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 2012 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 Account of the General Fund revenues shows a \$1.3 million total increase, which related to anticipated grants and reimbursements. Significant expenditure increases/decreases in budget include the following:

General Fund Department	Budget Increase/ (Decrease)	Reason For Increase/Decrease
Other - Contingency	(\$ 829,092)	Money was taken from the contingency line and added to individual department line items.
Election Expense	\$ 265,242	The budget was increased to accommodate new voting machines and related software.
Sheriff	\$ 210,602	For both departments, the budget for salaries was increased based on an agreement between the County Board and the Policeman's Benevolent Labor Committee, also the fuel budget was increased.
Adult Corrections	\$ 747,375	
Corrections, Board and Care	\$ 175,000	The cost of housing Kane County prisoners at other local county jails was not budgeted for in the original adopted budget.

In several instances, revenues and expenditures were over or under budget. Significant variances are shown on following page:

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Revenue	Variance With Final Budget Positive (Negative)	Reason for Variance
Other Taxes	\$ 3,424,719	The County budgeted conservatively for certain state-shared revenues due to the unpredictable nature of the state's finances, as such, sales taxes were \$1.0 million more than anticipated, and income taxes were \$2.2 million more than expected.
Charges for Services	\$ 1,346,376	Charges were over/under-estimated in some offices. Circuit division fees were \$1.2 million under budget. due to the lower number of court cases filed. The new judicial mental health court fee totaling \$315 thousand was not budgeted for. Chancery fees were \$1.2 million over budget, due to the greater number of foreclosures filed.
Licenses and Permits	\$ 183,885	Building and inspection permits were greater than expected by \$173 thousand.
Reimbursements	\$ 1,541,903	Probation salary reimbursements and Board and care of out-of-county prisoners were both over \$500 thousand more than expected.

Expenditure	Variance With Final Budget Positive (Negative)	Reason for Variance
Building Management - Juvenile Justice Center	\$ 172,434	Utilities costs for this facility were \$150 thousand less than expected.
Sheriff Facility	(\$ 186,115)	Utilities and repairs costs for this facility exceeded expectations.
Communications/Technology	\$ 199,860	Budgeted software was not purchased.
States Attorney	\$ 234,885	Healthcare insurance costs were \$172 thousand less than budgeted,
County Development	\$ 164,963	The variance relates to many expenditure line items being under budget, such as contractual/consulting services which were \$69 thousand less.

KANE COUNTY, ILLINOIS

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CAPITAL ASSETS AND DEBT ADMINISTRATION

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

The County's balance of capital assets for its governmental and business-type activities, net of accumulated depreciation at November 30, 2012, totals \$491.6 million, compared to \$487.2 million at November 30, 2011. 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 \$484.3 million in 2011 to \$488.7 million in 2012, a 1% or \$4.4 million increase. Total new additions (net of construction-in-progress) were \$17.3 million. The new assets can be attributed to road projects, building improvements and equipment purchases. Nearly \$13.5 million was added by new highway construction-in-progress relating to forty-six on-going projects. The County received capital contributions in the form of infrastructure and land (right-of-way) in the amount of \$2.4 million.

Current commitments for which the County has entered into contracts for future construction total approximately \$27.7 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, 2012, the County had total long-term debt outstanding of \$111.0 million for governmental activities. For governmental activities, 81.7% (\$90.6 million) was comprised of General Obligation Bonds and Debt Certificates along with related premiums and deferred amounts. The total debt for governmental activities decreased \$11.0 million (9.0%) 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 \$1,960,000 in General Obligation Limited Tax Bonds in December 2011. The bonds will be used to fund various capital improvements. The liability relating to probable claims and judgments for general liability and worker's compensation was up approximately \$0.3 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 2012 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 2011 relates to the timing of absences used during 2012.

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	2012	2011	Increase (Decrease)
<i>Governmental Activities</i>			
General Obligation Bonds and Debt Certificates	\$ 90,610,882	\$ 103,539,407	(\$ 12,928,525)
Accrued Claims and Judgments	2,958,414	2,618,433	339,981
Other Postemployment Benefits	11,721,032	10,359,413	1,361,619
Net Pension Obligation	1,362,811	1,243,372	119,439
Compensated Absences	4,305,825	4,221,397	84,428
 Total Governmental Activities	 \$ 110,958,964	 \$ 121,982,022	 (\$ 11,023,058)

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 53-64 of this report.

ECONOMIC FACTORS AND FISCAL YEAR 2013 BUDGETS AND RATES

Kane County has experienced substantial growth in the last decade and a half, aided by its accessibility to Chicago and other suburbs. The population of Kane County was estimated at 522,487 and is anticipated to climb to over 750,000 by 2030.

The unemployment rate for Kane County in November, 2012 was 9.0%, a 0.8% decrease from the previous year's rate of 9.8%. Sales tax revenue is anticipated to slightly increase in 2013. 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.

The County receives \$13-\$15 million annually from the RTA Mass Transit Sales Tax from the state of Illinois. The sales tax must be used to fund operating and capital costs of public safety and public transportation services. The tax has provided opportunities for many new improvements in the County in addition to supporting the local economy with new jobs.

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 Board levied taxes for tax year 2012 to be collected in fiscal year 2013 at a rate with no increase from the prior year tax levy. Therefore, property taxes revenues for 2013 are anticipated to remain at a constant level.

The County issued \$27.2 million of refunding bonds in early April, 2013. This new debt replaces old debt at a lower interest rate and will achieve a net present value savings of approximately \$2.4 million over the next twelve years. Repayment of the bonds is expected to come from General Fund revenue.

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All of these factors were considered in the preparation of the County's 2013 budget. In conjunction with current economic factors, the County slightly increased its anticipated spending for 2013. The County has maintained a standard of passing a balanced budget and allowing for an adequate contingency fund. In addition, the County reserved \$1.8 million to mitigate the effect of an arbitration award that occurred near the end of Fiscal Year 2012. This reserve will be drawn down over a period of three years, allowing the County time to reduce other costs and/or increase revenues.

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 Joseph Onzick, Executive Director, Chief Financial Officer, 719 S. Batavia Avenue, Geneva, IL 60134, (630)208-5113. Email requests should be sent to onzickjoseph@co.kane.il.us.

KANE COUNTY, ILLINOIS

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BASIC FINANCIAL STATEMENTS

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KANE COUNTY, ILLINOIS

Statement of Net Assets November 30, 2012

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>	<u>Component Unit Kane County Forest Preserve</u>
Assets				
Cash and Investments	\$ 231,538,374	\$ 16,106,107	\$ 247,644,481	\$ 49,449,175
Cash Held by Paying Agent	770,678	-	770,678	-
Interest Receivable	115,528	8,377	123,905	-
Property Tax Receivable	-	-	-	17,786,152
Accounts Receivable	-	-	-	410,000
Intergovernmental Receivable	16,505,526	-	16,505,526	529,307
Loans Receivable	6,702,893	-	6,702,893	-
Other Receivables	1,666,228	52,954	1,719,182	125,230
Prepaid Items	528,774	-	528,774	6,500
Deposits	20,000	-	20,000	-
Deferred Bond Issuance Costs	776,628	-	776,628	916,463
Capital Assets not being depreciated	121,391,015	2,883,454	124,274,469	375,257,384
Capital Assets being depreciated, net	367,347,028	-	367,347,028	42,520,654
Total Assets	<u>\$ 747,362,672</u>	<u>\$ 19,050,892</u>	<u>\$ 766,413,564</u>	<u>\$ 487,000,865</u>
Liabilities and Net Assets				
Liabilities				
Accounts Payable	\$ 12,086,219	\$ 65,300	\$ 12,151,519	\$ 1,157,420
Accrued Payroll	6,698,960	10,628	6,709,588	239,956
Interest Payable	1,584,633	-	1,584,633	371,932
Unearned Revenue	329,243	-	329,243	35,440,512
Long-Term Obligations, due within one year:				
Bonds/Debt Certificates Payable	13,780,000	-	13,780,000	18,335,000
Accrued Claims and Judgments	2,458,414	-	2,458,414	-
Compensated Absences	3,424,857	-	3,424,857	33,403
Long-Term Obligations, due in more than one year:				
Bonds/Debt Certificates Payable	76,830,882	-	76,830,882	225,256,864
Accrued Claims and Judgments	500,000	-	500,000	-
Other Postemployment Benefits	11,721,032	-	11,721,032	990,155
Net Pension Obligation	1,362,811	-	1,362,811	4,110
Compensated Absences	880,968	-	880,968	189,286
Total Liabilities	<u>131,658,019</u>	<u>75,928</u>	<u>131,733,947</u>	<u>282,018,638</u>
Net Assets				
Invested in Capital Assets, net of related debt	405,187,161	2,883,454	408,070,615	183,765,396
Restricted for:				
Tort Immunity	4,190,464	-	4,190,464	583,194
Employee Benefits	7,064,797	-	7,064,797	159,147
Public Service and Record Maintenance	2,715,405	-	2,715,405	-
Judicial Purposes	2,055,472	-	2,055,472	-
Public Safety	2,874,447	-	2,874,447	-
Highway Projects	60,458,772	-	60,458,772	-
Health and Welfare	2,768,294	-	2,768,294	-
County Development	479,314	-	479,314	-
Debt Service	5,856,438	-	5,856,438	846,096
Capital Projects	30,142	9,660,312	9,690,454	4,754,718
Other Purposes	780,966	-	780,966	945,428
Permanent Fund - Nonexpendable	1,150,000	-	1,150,000	-
Unrestricted Net Assets	120,092,981	6,431,198	126,524,179	13,928,248
Total Net Assets	<u>615,704,653</u>	<u>18,974,964</u>	<u>634,679,617</u>	<u>204,982,227</u>
Total Liabilities and Net Assets	<u>\$ 747,362,672</u>	<u>\$ 19,050,892</u>	<u>\$ 766,413,564</u>	<u>\$ 487,000,865</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Activities
For the Year Ended November 30, 2012

<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	\$ 33,226,585	\$ 4,597,152	\$ 6,480,351	\$ -
Public Services	13,774,832	3,747,580	6,856,118	97,164
Judicial	21,319,475	12,444,416	1,746,078	-
Public Safety	44,419,200	8,522,739	6,289,004	-
Highways and Streets	29,802,177	322,959	17,823,828	6,214,434
Health and Welfare	5,675,765	1,215,163	1,973,550	-
Environment and Conservation	228,315	-	106,975	-
Development	7,656,563	1,138,241	5,313,585	-
Interest on Long-Term Debt	3,574,279	102,820	-	-
Total Governmental Activities	<u>159,677,191</u>	<u>32,091,070</u>	<u>46,589,489</u>	<u>6,311,598</u>
Business-Type Activities:				
Solid Waste	825,708	89,484	-	-
Total Business-Type Activities	<u>825,708</u>	<u>89,484</u>	<u>-</u>	<u>-</u>
Total Primary Government	<u>\$ 160,502,899</u>	<u>\$ 32,180,554</u>	<u>\$ 46,589,489</u>	<u>\$ 6,311,598</u>
Component Unit:				
Forest Preserve District	<u>\$ 21,913,388</u>	<u>\$ 2,318,664</u>	<u>\$ -</u>	<u>\$ 326,011</u>

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

Change in Net Assets

Net Assets - Beginning
Net Assets - Ending

See Accompanying Notes to 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 Kane County Forest Preserve</u>
(\$ 22,149,082)	\$ -	(\$ 22,149,082)	\$ -
(3,073,970)	-	(3,073,970)	-
(7,128,981)	-	(7,128,981)	-
(29,607,457)	-	(29,607,457)	-
(5,440,956)	-	(5,440,956)	-
(2,487,052)	-	(2,487,052)	-
(121,340)	-	(121,340)	-
(1,204,737)	-	(1,204,737)	-
(3,471,459)	-	(3,471,459)	-
<u>(74,685,034)</u>	<u>-</u>	<u>(74,685,034)</u>	<u>-</u>
<u>-</u>	<u>(736,224)</u>	<u>(736,224)</u>	<u>-</u>
<u>-</u>	<u>(736,224)</u>	<u>(736,224)</u>	<u>-</u>
<u>(74,685,034)</u>	<u>(736,224)</u>	<u>(75,421,258)</u>	<u>-</u>
<u>-</u>	<u>-</u>	<u>-</u>	<u>(19,268,713)</u>
53,701,545	-	53,701,545	31,960,723
5,462,402	-	5,462,402	-
13,713,226	-	13,713,226	-
14,965,777	-	14,965,777	-
3,624,182	-	3,624,182	261,308
677,153	48,401	725,554	53,404
1,019,677	-	1,019,677	182,682
160,205	(160,205)	-	-
<u>93,324,167</u>	<u>(111,804)</u>	<u>93,212,363</u>	<u>32,458,117</u>
<u>18,639,133</u>	<u>(848,028)</u>	<u>17,791,105</u>	<u>13,189,404</u>
<u>597,065,520</u>	<u>19,822,992</u>	<u>616,888,512</u>	<u>191,792,823</u>
<u>\$ 615,704,653</u>	<u>\$ 18,974,964</u>	<u>\$ 634,679,617</u>	<u>\$ 204,982,227</u>

KANE COUNTY, ILLINOIS

Governmental Funds
Balance Sheet
November 30, 2012

	<u>Major Funds</u>				<u>Total Governmental Funds</u>
	<u>General Fund</u>	<u>Motor Fuel Local Option Fund</u>	<u>Transportation Sales Tax Fund</u>	<u>Nonmajor Governmental Funds</u>	
Assets					
Cash and Investments	\$ 56,040,536	\$ 21,072,229	\$ 23,447,162	\$ 130,978,447	\$ 231,538,374
Cash Held by Paying Agent	-	-	-	770,678	770,678
Interest Receivable	29,775	10,852	12,047	62,854	115,528
Intergovernmental Receivable	7,101,620	2,732,183	3,159,708	3,512,015	16,505,526
Loans Receivable	-	-	-	6,702,893	6,702,893
Other Receivables	925,637	4,340	-	736,251	1,666,228
Due from Other Funds	422,292	-	-	1,528,758	1,951,050
Prepaid Items	422,974	-	-	105,800	528,774
Deposits	20,000	-	-	-	20,000
Total Assets	<u>\$ 64,962,834</u>	<u>\$ 23,819,604</u>	<u>\$ 26,618,917</u>	<u>\$ 144,397,696</u>	<u>\$ 259,799,051</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 2,363,733	\$ 2,705,981	\$ 1,177,869	\$ 5,838,636	\$ 12,086,219
Accrued Payroll	3,472,527	-	-	3,226,433	6,698,960
Due to Other Funds	-	-	-	1,951,050	1,951,050
Deferred Revenue	3,431,468	1,063,064	1,104,249	1,188,323	6,787,104
Total Liabilities	<u>9,267,728</u>	<u>3,769,045</u>	<u>2,282,118</u>	<u>12,204,442</u>	<u>27,523,333</u>
Fund Balances					
Nonspendable	722,049	-	-	1,255,800	1,977,849
Restricted	-	20,050,559	-	71,421,613	91,472,172
Committed	-	-	23,943,061	30,739,188	54,682,249
Assigned	2,930,463	-	393,738	29,433,530	32,757,731
Unassigned	52,042,594	-	-	(656,877)	51,385,717
Total Fund Balances	<u>55,695,106</u>	<u>20,050,559</u>	<u>24,336,799</u>	<u>132,193,254</u>	<u>232,275,718</u>
Total Liabilities and Fund Balances	<u>\$ 64,962,834</u>	<u>\$ 23,819,604</u>	<u>\$ 26,618,917</u>	<u>\$ 144,397,696</u>	<u>\$ 259,799,051</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Reconciliation of Governmental Funds Balance Sheet to Statement of Net Assets November 30, 2012

Total fund balances - governmental funds	\$ 232,275,718
Amounts reported for governmental activities in the statement of net assets are different because:	
Capital assets net of accumulated depreciation of \$152,383,659 used in governmental activities are not current financial resources and therefore are not reported in the governmental funds.	488,738,043
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.	776,628
Some liabilities reported in the statement of net assets do not require the use of current financial resources and therefore are not reported as liabilities in governmental funds. These activities consist of:	
Deferred revenues collected after sixty days	6,457,861
General obligation bonds and Debt certificates	(90,610,882)
Interest payable on debt	(1,584,633)
Accrued claims and judgments	(2,958,414)
Other postemployment benefits	(11,721,032)
Net pension obligation	(1,362,811)
Compensated absences	(4,305,825)
Net assets of governmental activities	<u>\$ 615,704,653</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, 2012

	Major Funds			Nonmajor Governmental Funds	Total Governmental Funds
	General Fund	Motor Fuel Local Option Fund	Transportation Sales Tax Fund		
Revenues					
Property Tax	\$ 31,740,343	\$ -	\$ -	\$ 22,656,153	\$ 54,396,496
Other Taxes	21,747,693	9,334,999	12,242,612	8,990,261	52,315,565
Licenses and Permits	616,185	-	-	1,331,028	1,947,213
Grants	658,183	-	-	16,143,290	16,801,473
Charges for Services	15,040,616	-	-	9,986,105	25,026,721
Fines	3,796,689	-	-	1,290,350	5,087,039
Reimbursements	5,824,939	958,669	390,804	6,420,143	13,594,555
Interest	150,200	67,156	53,537	406,260	677,153
Miscellaneous	167,320	-	-	6,413,570	6,580,890
Total Revenues	79,742,168	10,360,824	12,686,953	73,637,160	176,427,105
Expenditures					
Current:					
General Government	11,582,322	-	-	16,162,212	27,744,534
Public Service and Records	6,027,518	-	-	7,452,340	13,479,858
Judicial	14,268,518	-	-	6,523,515	20,792,033
Public Safety	35,489,105	-	-	6,813,744	42,302,849
Highways and Streets	-	10,315,540	1,147,177	11,177,529	22,640,246
Health and Welfare	-	-	-	5,609,409	5,609,409
Environment and Conservation	-	-	-	227,733	227,733
Development, Housing and Economic Development	1,581,356	-	-	4,888,555	6,469,911
Debt Service:					
Principal	1,155,000	-	-	13,720,000	14,875,000
Interest and Fees	1,266,528	-	-	2,614,545	3,881,073
Capital Outlay	917,856	2,163,303	1,549,563	12,299,595	16,930,317
Total Expenditures	72,288,203	12,478,843	2,696,740	87,489,177	174,952,963
Excess (Deficiency) of Revenues Over Expenditures	7,453,965	(2,118,019)	9,990,213	(13,852,017)	1,474,142
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	1,960,000	1,960,000
Premium on Bonds Sold	-	-	-	2,910	2,910
Transfers In	2,070,800	1,050,380	1,136,504	23,098,206	27,355,890
Transfers Out	(7,475,729)	(58,303)	(8,402,901)	(11,258,752)	(27,195,685)
Total Other Financing Sources (Uses)	(5,404,929)	992,077	(7,266,397)	13,802,364	2,123,115
Net Change in Fund Balances	2,049,036	(1,125,942)	2,723,816	(49,653)	3,597,257
Fund Balances, Beginning of Year	53,646,070	21,176,501	21,612,983	132,242,907	228,678,461
Fund Balances, End of Year	\$ 55,695,106	\$ 20,050,559	\$ 24,336,799	\$ 132,193,254	\$ 232,275,718

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, 2012

Net change in total fund balances \$ 3,597,257

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

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

The change from fiscal year 2011 to 2012 consists of:

Sales, Income and Use Taxes received from the State of Illinois	156,384	
Salary reimbursements received from the State of Illinois	90,794	
MFT Local Option received from the State of Illinois	(611)	
Amounts due from other governmental agencies for road construction and miscellaneous projects	(879,369)	
Total change in deferred revenues		(632,802)

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. (569,098)

Contributions/donations of capital assets are not a current financial resource in governmental funds. 2,361,816

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 in the amount of \$1,960,000, with a premium of \$2,910. (1,962,910)

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

Increase in compensated absences	(84,428)	
Increase in other postemployment benefits	(1,361,619)	
Increase in accrued claims and judgments	(339,981)	
Increase in net pension obligation	(119,439)	
Decrease in accrued interest payable on debt	290,359	
Total expenses of noncurrent resources		(1,615,108)

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets.

This is the amount by which capital outlays exceeded depreciation in the current period.

Capital outlay and highway expenditures resulting in new assets	14,905,612	
Depreciation expense		(12,218,487)

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. 14,875,000

Certain deferred costs relating to debt issuances are reported in the Statement of Net Assets.

These items are amortized in the Statement of Activities but not in the governmental funds:

Amortization of deferred bond issuance costs	(118,582)	
Amortization of deferred amount on refunding	(242,790)	
Amortization of premium on debt	259,225	
Total amortization of deferred costs		(102,147)

Change in net assets of governmental activities \$ 18,639,133

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Net Assets Proprietary Funds November 30, 2012

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Assets			
Current Assets:			
Cash and Investments	\$ 9,678,251	\$ 6,427,856	\$ 16,106,107
Interest Receivable	5,035	3,342	8,377
Other Receivables	52,954	-	52,954
Total Current Assets	<u>9,736,240</u>	<u>6,431,198</u>	<u>16,167,438</u>
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)
Total Noncurrent Assets	<u>-</u>	<u>2,883,454</u>	<u>2,883,454</u>
Total Assets	<u>\$ 9,736,240</u>	<u>\$ 9,314,652</u>	<u>\$ 19,050,892</u>
Liabilities and Net Assets			
Liabilities			
Current Liabilities:			
Accounts Payable	\$ 65,300	\$ -	\$ 65,300
Accrued Payroll	10,628	-	10,628
Total Liabilities	<u>75,928</u>	<u>-</u>	<u>75,928</u>
Net Assets			
Invested in Capital Assets	-	2,883,454	2,883,454
Restricted - Expendable for Capital Projects	9,660,312	-	9,660,312
Unrestricted Net Assets	-	6,431,198	6,431,198
Total Net Assets	<u>9,660,312</u>	<u>9,314,652</u>	<u>18,974,964</u>
Total Liabilities and Net Assets	<u>\$ 9,736,240</u>	<u>\$ 9,314,652</u>	<u>\$ 19,050,892</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, 2012

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Operating Revenues			
Waste Disposal Fee	\$ 3,530	\$ -	\$ 3,530
Miscellaneous	<u>85,315</u>	<u>639</u>	<u>85,954</u>
Total Operating Revenues	<u>88,845</u>	<u>639</u>	<u>89,484</u>
Operating Expenses			
Personnel	150,275	-	150,275
Benefits	47,611	-	47,611
Contractual	618,145	-	618,145
Commodities	<u>9,677</u>	<u>-</u>	<u>9,677</u>
Total Operating Expenses	<u>825,708</u>	<u>-</u>	<u>825,708</u>
Operating Income (Loss)	<u>(736,863)</u>	<u>639</u>	<u>(736,224)</u>
Nonoperating Revenues			
Investment Earnings	<u>29,213</u>	<u>19,188</u>	<u>48,401</u>
Total Nonoperating Revenues	<u>29,213</u>	<u>19,188</u>	<u>48,401</u>
Income (Loss) Before Transfers	<u>(707,650)</u>	<u>19,827</u>	<u>(687,823)</u>
Transfers			
Transfers In	79,000	-	79,000
Transfers Out	<u>(239,205)</u>	<u>-</u>	<u>(239,205)</u>
Total Transfers	<u>(160,205)</u>	<u>-</u>	<u>(160,205)</u>
Change in Net Assets	<u>(867,855)</u>	<u>19,827</u>	<u>(848,028)</u>
Net Assets at Beginning of Year	<u>10,528,167</u>	<u>9,294,825</u>	<u>19,822,992</u>
Net Assets at End of Year	<u>\$ 9,660,312</u>	<u>\$ 9,314,652</u>	<u>\$ 18,974,964</u>

See Accompanying Notes To Basic Financial Statements.

KANE COUNTY, ILLINOIS

Statement of Cash Flows
Proprietary Funds
For the Year Ended November 30, 2012

	Enterprise Funds		
	Enterprise Surcharge Fund	Enterprise General Fund	Total
Cash Flows from Operating Activities			
Cash Received from Customers	\$ 36,924	\$ 639	\$ 37,563
Cash Payments for Goods and Services	(631,148)	-	(631,148)
Cash Payments to Employees	(148,471)	-	(148,471)
Net Cash Provided by (Used in) Operating Activities	(742,695)	639	(742,056)
Cash Flows from Noncapital Financing Activities			
Transfers In	79,000	-	79,000
Transfers Out	(239,205)	-	(239,205)
Net Cash (Used in) Noncapital Financing Activities	(160,205)	-	(160,205)
Cash Flows from Investing Activities			
Income Received on Investments	34,067	21,833	55,900
Net Cash Provided by Investing Activities	34,067	21,833	55,900
Net Increase (Decrease) in Cash	(868,833)	22,472	(846,361)
Cash and Cash Equivalents, Beginning of Year	10,547,084	6,405,384	16,952,468
Cash and Cash Equivalents, End of Year	\$ 9,678,251	\$ 6,427,856	\$ 16,106,107

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)	(\$ 736,863)	\$ 639	(\$ 736,224)
Adjustments to Reconcile Operating Income to Net Cash Provided by Operating Activities:			
(Increase) in Accounts Receivable	(51,921)	-	(51,921)
Increase in Accounts Payable	44,285	-	44,285
Increase in Accrued Payroll	1,804	-	1,804
Total Adjustments	(5,832)	-	(5,832)
Net Cash Provided by (Used in) Operating Activities	(\$ 742,695)	\$ 639	(\$ 742,056)

Schedule of Noncash Transactions

During the fiscal year, the fair value of investments of the Enterprise Surcharge Fund and Enterprise General Fund decreased by \$12,389 and \$7,553, respectively.

KANE COUNTY, ILLINOIS

Statement of Fiduciary Assets and Liabilities
Agency Funds
November 30, 2012

	Agency Funds
Assets	
Cash and Investments	\$ 28,939,735
Interest Receivable	5,133
Accounts Receivable	<u>429,318</u>
 Total Assets	 <u>\$ 29,374,186</u>
 Liabilities	
Accounts Payable	<u>\$ 29,374,186</u>
 Total Liabilities	 <u>\$ 29,374,186</u>

See Accompanying Notes to Basic Financial Statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

1. Summary of Significant Accounting Policies

Kane County, Illinois (the "County"), was organized in 1836. The County is located approximately 40 miles west of downtown Chicago and comprised of 16 townships covering approximately 522 square miles. The County is the fifth largest county in Illinois with an estimated population of 522,487. 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 County reduced the number of districts from 26 to 24 beginning with the expiration of the November 30, 2012 term. The Chairman of the Board is elected at large by the voters of the County. The Board is comprised of 27 individuals (25 individuals beginning December 3, 2012).

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, 2012, 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, 2012

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, 2012

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, 2012

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.

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, Special Reserve 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.

Transportation Sales Tax Fund: This special revenue fund is used 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.

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, 2012

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 25% 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, 2012

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, Judicial Technology Sales Tax Fund, Weed and Seed Fund, State's Attorney Records Automation Fund, Quality of Kane Grants 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 2012 budget was passed by resolution on November 8, 2011. 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, 2012

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, 2012 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, 2012

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, 2012

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's 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 resolution 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. Based on current financial policies, intent can be stipulated by the County Board, or the Finance/Budget Committee. 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, 2012

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 \$7,360,222 at year end.

Use of Resources Policy

The County considers restricted amounts to have been spent first when expenditures/expenses are 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 expenditures are 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.

Impact of Recently Issued Accounting Principles

In June 2011, the GASB issued Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*. GASBS No. 63 provides guidance for reporting deferred outflows of resources, deferred inflows of resources, and net position in a statement of financial position and related disclosures. The statement of net assets is renamed the statement of net position and includes the following elements: assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position. The provisions of this Statement are effective for the County's financial statements for the year ending November 30, 2013. Management is currently evaluating the impact of the adoption of this statement on the County's financial statements.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

2. Cash and Investments

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

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

- Obligations guaranteed by the U.S. Government and its agencies.
- Interest-bearing accounts constituting direct obligations of any bank, as defined by the Illinois Banking Act and insured by the FDIC.
- Money market mutual funds registered under the Investment Company Act of 1940, including the Illinois Funds Money Market Fund (Illinois Funds – see explanation below).
- Short term obligations of corporations organized in the United States with assets exceeding \$500,000,000 if such obligations are rated at the time of purchase at one of the 3 highest classifications established by at least 2 standard rating services and which mature not later than 270 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 \$212,832,331 at November 30, 2012, and the bank balances were \$220,384,619.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

2. Cash and Investments

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, \$791,366 of the County's bank balances was uninsured and uncollateralized, the entire uncollateralized balance related to accounts 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.

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 may invest in any one issuer, however the uncollateralized investment is not to exceed 75% of the financial institution's capital and surplus as per Kane County Financial Policy and 30 ILCS 235 Public Funds Investment Act. 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, 2012, 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	\$ 10,000,754	\$ -	\$ 10,000,754	15.51%	AA+
Federal Farm Credit Banks	5,005,664	-	5,005,664	7.76%	AA+
Federal Home Loan Mortgage Corporation	10,020,939	-	10,020,939	15.54%	AA+
Federal National Mortgage Association	38,962,777	4,000,000	34,962,777	60.42%	AA+
Illinois Funds	501,244	501,244	-	0.78%	AAAm
Total Investments	\$ 64,491,378	\$ 4,501,244	\$ 59,990,134		

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

2. Cash and Investments

Other County Cash

The County also had \$31,185 of cash on hand at November 30, 2012.

Reconciliation of Notes to Basic Financial Statements:

Cash - Book Value of County Deposits - Per Note Above	\$ 212,832,331
Investments - County - Per Note Above	64,491,378
Cash on Hand - County - Per Note Above	<u>31,185</u>
Total	<u>\$ 277,354,894</u>
Cash and Investments Per Statement of Net Assets	\$ 247,644,481
Cash Held by Paying Agent Per Statement of Net Assets	770,678
Cash and Investments Per Statement of Fiduciary Assets and Liabilities	<u>28,939,735</u>
Total	<u>\$ 277,354,894</u>

Component Unit Cash and Investments

District Deposits

Custodial Credit Risk - At June 30, 2012, the District had total cash and investments balances of \$49,449,175. 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, 2012

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 2011 tax levy was intended to finance the fiscal year 2012 budget. Therefore, the 2011 property tax levy was recorded as revenue in fiscal year 2012 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, 2011
Levy Date (Prior to)	December 31, 2011
First Installment (One-Half of the Total Bill) Due	June 4, 2012
Second Installment (Balance of the Total Bill) Due	September 4, 2012
Tax Sale of Delinquent Accounts Were Held	October 29 and 30, 2012

Under the Property Tax Extension Limitation Law (Tax Cap) legislation in Illinois, the growth in total property tax extension of 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 property 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, 2012, and thus has been recorded as revenue. Collections on the 2011 levy received prior to June 30, 2012 have been deferred until the subsequent year. The District has recorded deferred property taxes as unearned revenue in the amount of \$35,440,512 and property taxes receivable of \$17,786,152.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

4. Capital Assets

County Capital Assets

A summary of changes in the County's capital assets for the period December 1, 2011 through November 30, 2012 follows:

	Balance at Dec. 1, 2011	Additions	Deletions	Balance at Nov. 30, 2012
<i>County Governmental Activities:</i>				
Capital assets not being depreciated:				
Land	\$ 85,614,826	\$ 960,900	\$ -	\$ 86,575,726
Construction In Progress	<u>23,816,107</u>	<u>13,472,453</u>	<u>2,473,271</u>	<u>34,815,289</u>
Total Capital Assets not being Depreciated, Net	<u>109,430,933</u>	<u>14,433,353</u>	<u>2,473,271</u>	<u>121,391,015</u>
Capital Assets Being Depreciated:				
Infrastructure	349,526,754	3,714,827	484,548	352,757,033
Building and Improvements	146,173,957	313,332	9,207,791	137,279,498
Fixtures and Equipment	<u>29,584,965</u>	<u>1,279,187</u>	<u>1,169,996</u>	<u>29,694,156</u>
Subtotal	<u>525,285,676</u>	<u>5,307,346</u>	<u>10,862,335</u>	<u>519,730,687</u>
Accumulated Depreciation				
Infrastructure	92,182,952	6,828,700	270,070	98,741,582
Building and Improvements	35,896,519	3,261,392	8,853,171	30,304,740
Fixtures and Equipment	<u>22,378,938</u>	<u>2,128,395</u>	<u>1,169,996</u>	<u>23,337,337</u>
Subtotal	<u>150,458,409</u>	<u>12,218,487</u>	<u>10,293,237</u>	<u>152,383,659</u>
Total Capital Assets Being Depreciated, Net	<u>374,827,267</u>	<u>(6,911,141)</u>	<u>569,098</u>	<u>367,347,028</u>
County Governmental Activities Capital Assets, Net	<u>\$ 484,258,200</u>	<u>\$ 7,522,212</u>	<u>\$ 3,042,369</u>	<u>\$ 488,738,043</u>
 <i>County Business-Type Activities:</i>				
Capital assets not being depreciated:				
Land	\$ 2,883,454	\$ -	\$ -	\$ 2,883,454
Capital Assets Being Depreciated:				
Vehicles	<u>20,962</u>	<u>-</u>	<u>-</u>	<u>20,962</u>
Accumulated Depreciation				
Vehicles	<u>20,962</u>	<u>-</u>	<u>-</u>	<u>20,962</u>
Total Capital Assets Being Depreciated, Net	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
County Business-Type Activities Capital Assets, Net	<u>\$ 2,883,454</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,883,454</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

4. Capital Assets

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

General Government	\$ 1,463,314
Public Service and Records	85,738
Judicial	651,275
Public Safety	2,462,557
Highways and Streets	7,494,775
Health and Welfare	<u>60,828</u>
 Total Depreciation Expense	 <u>\$ 12,218,487</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, 2011 through June 30, 2012 is as follows:

District Governmental Activities:	<u>Balance at July 1, 2011</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance at June 30, 2012</u>
Capital assets not being depreciated:				
Land	\$ 357,565,165	\$ 12,860,901	\$ -	\$ 370,426,066
Construction in Progress	<u>-</u>	<u>2,678,739</u>	<u>965,688</u>	<u>1,713,051</u>
Total Capital assets not being depreciated:	<u>357,565,165</u>	<u>15,539,640</u>	<u>965,688</u>	<u>372,139,117</u>
Capital Assets Being Depreciated:				
Infrastructure	27,473,975	565,398	-	28,039,373
Building and Improvements	11,501,260	400,290	-	11,901,550
Machinery and Equipment	<u>3,276,377</u>	<u>165,134</u>	<u>-</u>	<u>3,441,511</u>
Subtotal	<u>42,251,612</u>	<u>1,130,822</u>	<u>-</u>	<u>43,382,434</u>
Less Accumulated Depreciation				
Infrastructure	9,326,958	848,259	-	10,175,217
Building and Improvements	2,225,323	377,655	-	2,602,978
Machinery and Equipment	<u>1,822,074</u>	<u>305,159</u>	<u>-</u>	<u>2,127,233</u>
Subtotal	<u>13,374,355</u>	<u>1,531,073</u>	<u>-</u>	<u>14,905,428</u>
Total Capital Assets Being Depreciated, Net	<u>28,877,257</u>	<u>(400,251)</u>	<u>-</u>	<u>28,477,006</u>
District Governmental Activities Capital Assets, Net	<u>\$ 386,442,422</u>	<u>\$ 15,139,389</u>	<u>\$ 965,688</u>	<u>\$ 400,616,123</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

4. Capital Assets

	Balance at July 1, 2011	Additions	Deletions	Balance at June 30, 2012
<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	18,898,435	-	-	18,898,435
Land Improvements	2,141,027	-	-	2,141,027
Machinery and Equipment	213,198	-	-	213,198
Subtotal	21,252,660	-	-	21,252,660
Less Accumulated Depreciation				
Building and Improvements	4,812,613	668,937	-	5,481,550
Land Improvements	1,459,748	54,516	-	1,514,264
Machinery and Equipment	211,214	1,984	-	213,198
Subtotal	6,483,575	725,437	-	7,209,012
Total Capital Assets Being Depreciated, Net	14,769,085	(725,437)	-	14,043,648
District Business-Type Activities Capital Assets, Net	\$ 17,887,352	(\$ 725,437)	\$ -	\$ 17,161,915
 <i>Total District Capital Assets</i>				
Total District Capital assets not being depreciated:	\$ 360,683,432	\$ 15,539,640	\$ 965,688	\$ 375,257,384
Total District Capital Assets Being Depreciated, Net	43,646,342	(1,125,688)	-	42,520,654
Total District Capital assets	\$ 404,329,774	\$ 14,413,952	\$ 965,688	\$ 417,778,038

Depreciation expense of \$2,256,510 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, 2012, the County had loaned a total of \$6,921,657 of the bond principal to seventeen separate entities in amounts ranging from \$20,400 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 \$6,702,893.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

5. Loans Receivable

Scheduled repayment amounts as of November 30, 2012 for each of the next five years and in five-year increments thereafter are as follows:

Year Ending June 30,	<u>Amount Due</u>
2013	\$ 580,338
2014	581,497
2015	591,669
2016	606,842
2017	627,054
2018-2022	2,820,770
2023-2027	404,859
2028-2032	<u>489,864</u>
Total	<u>\$ 6,702,893</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:

	<u>Amount</u>
Intergovernmental Receivable	
State and Local Sales and Use Taxes	\$ 3,716,711
RTA Sales Tax	3,744,176
Income Tax	1,680,746
Personal Property Replacement Tax	80,958
Probation Salaries	1,606,791
Motor Fuel Tax	959,525
Motor Fuel Tax Local Option	2,103,560
Grants and Reimbursements	<u>2,613,059</u>
Total Intergovernmental Receivable	<u>\$ 16,505,526</u>
Other Receivables	
IMRF Payments	\$ 217,315
Due From Outside Agencies	<u>1,448,913</u>
Total Other Receivables	<u>\$ 1,666,228</u>
Accounts Payable	
Accounts Payable	\$ 11,855,261
Contract Retainage Payable	<u>230,958</u>
Total Accounts Payable	<u>\$ 12,086,219</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

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 2011 used by the County was 9.80 percent of annual covered payroll for the Regular plan and 20.27 percent of annual covered payroll for SLEP. The employer contribution rate for calendar year 2011 used by the District was 10.67 percent of annual covered payroll for the Regular plan. The employer annual required contribution rates for calendar year 2011 as set by IMRF were 10.76 percent for County Regular plan, 20.27 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 the fiscal year ended November 30, 2012, the County's annual pension cost was \$4,809,638 for the Regular plan and \$3,212,956 for the SLEP plan, actual contributions made were \$4,693,842 for the Regular plan and \$3,209,313 for the SLEP plan. The County funded the Regular plan at 98 percent and SLEP plan at 99 percent, resulting in a cumulative net pension obligation of \$1,362,811. For the fiscal year ended June 30, 2012, the District's annual pension cost was \$349,982 for the Regular plan; actual contributions made were \$349,896. The District funded the Regular plan at 99 percent, resulting in a cumulative net pension obligation of \$4,110.

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, 2012

7. Pension Plans

	County IMRF	County SLEP	County Total	District IMRF
Annual Required Contribution	\$ 4,786,687	\$ 3,209,313	\$ 7,996,000	\$ 349,896
Interest on Net Pension Obligation	80,476	12,776	93,252	302
Adjustment to Annual Required Contribution	(57,525)	(9,133)	(66,658)	(216)
Annual Pension Cost	4,809,638	3,212,956	8,022,594	349,982
Contributions Made	(4,693,842)	(3,209,313)	(7,903,155)	(349,896)
Increase in Net Pension Obligation	115,796	3,643	119,439	86
Net Pension Obligation - Beginning of Year	1,073,017	170,355	1,243,372	4,024
Net Pension Obligation - End of Year	<u>\$ 1,188,813</u>	<u>\$ 173,998</u>	<u>\$ 1,362,811</u>	<u>\$ 4,110</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
11/30/12	\$ 4,809,638	98%	\$ 1,188,813	\$ 3,212,956	99%	\$ 173,998
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

Year Ended	District - IMRF		
	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
6/30/12	\$ 349,982	99%	\$ 4,110
6/30/11	330,069	99%	4,024
6/30/10	299,457	100%	-

The required contribution for calendar year 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, 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, 2009 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, 2011, the most recent actuarial valuation date, the County's Regular plan was 80.38 percent funded. The actuarial accrued liability for benefits was \$116,058,710 and the actuarial value of assets was \$93,290,962, resulting in an underfunded actuarial accrued liability (UAAL) of \$22,767,748. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$43,719,246 and the ratio of the UAAL to the covered payroll was 52.08 percent.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

7. Pension Plans

As of December 31, 2011, the County's SLEP plan was 60.70 percent funded. The actuarial accrued liability for benefits was \$60,267,075 and the actuarial value of assets was \$36,579,210, resulting in an underfunded actuarial accrued liability (UAAL) of \$23,687,865. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$15,188,433 and the ratio of the UAAL to the covered payroll was 155.96 percent.

As of December 31, 2011, the District's Regular plan was 79.96 percent funded. The actuarial accrued liability for benefits was \$7,007,548 and the actuarial value of assets was \$5,602,902, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,404,646. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$3,196,761 and the ratio of the UAAL to the covered payroll was 43.94 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, 61 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, 2012

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 2012 premium rate for healthcare/dental insurance. For fiscal year 2012, the County contributed \$320,816 to the RHP and retiree contributions were \$427,431. For fiscal year 2012, the District contributed \$19,669 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	\$ 1,867,268	\$ 321,764
Interest on Net OPEB Obligation	414,377	28,022
Adjustment to Annual Required Contribution	(599,210)	(40,522)
Annual OPEB Cost	1,682,435	309,264
Contributions Made	(320,816)	(19,669)
Increase in Net OPEB Obligation	1,361,619	289,595
Net OPEB Obligation - Beginning of Year	10,359,413	700,560
Net OPEB Obligation - End of Year	\$ 11,721,032	\$ 990,155

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 2012, 2011, and 2010 were as follows:

	Year Ended	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
RHP Plan	11/30/2012	\$ 1,682,435	19.1%	\$ 11,721,032
	11/30/2011	1,860,279	22.7%	10,359,413
	11/30/2010	1,895,043	17.6%	8,921,493
FPDRHP Plan	Year Ended	Annual OPEB Cost (AOC)	Percentage of AOC Contributed	Net OPEB Obligation
	6/30/2012	\$ 309,264	6.4%	\$ 990,155
	6/30/2011	314,672	3.7%	700,560
	6/30/2010	218,584	4.9%	397,487

The net OPEB obligations of \$11,721,032 and \$990,155, 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, 2012

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)	\$ 15,701,965	\$ 1,893,927
Actuarial value of plan assets	-	-
Unfunded actuarial accrued liability (UAAL)	15,701,965	1,893,927
Funded ratio (actuarial value of plan assets/AAL)	-	-
Covered payroll (active plan members)	61,651,000	3,605,932
UAAL as a percentage of covered payroll	25.5%	52.5%

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

Methods and Assumptions

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

Significant methods and assumptions were as follows:

County RHP

Actuarial valuation date:	December 31, 2012	
Actuarial cost method:	Projected Unit Credit Method	
Amortization method:	Level Dollar Amount, Open	
Amortization period:	30 years	
Actuarial assumptions:	Discount Rate 4.0%	Inflation Rate 2.5%
	Healthcare Trend Rate	9.0% 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	
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, 2012

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, 2011	Additions	Retirements	Balance November 30, 2012	Principal Due Within One Year
General Obligation Bonds and Debt Certificates Payable					
Series 2002 - G.O. Refunding Bonds	\$ 3,715,000	\$ -	\$ 685,000	\$ 3,030,000	\$ 710,000
Series 2004 - G.O. Refunding Bonds	26,695,000	-	2,110,000	24,585,000	2,215,000
Series 2005 - Debt Certificates	7,370,000	-	525,000	6,845,000	525,000
Series 2006 - Debt Certificates	22,870,000	-	630,000	22,240,000	745,000
Series 2007 - G.O. Bonds	2,425,000	-	2,425,000	-	-
Series 2009A - G.O. Alt. Rev. Bonds	15,885,000	-	7,890,000	7,995,000	7,995,000
Series 2009B - G.O. Alt. Rev. Bonds	16,400,000	-	-	16,400,000	-
Series 2010 - G.O. Alt. Rev. Bonds	7,670,000	-	610,000	7,060,000	615,000
Series 2011 - G.O. Bonds	-	1,960,000	-	1,960,000	975,000
Subtotal G. O. Bonds/Debt					
Certificates Payable	103,030,000	1,960,000	14,875,000	90,115,000	13,780,000
Unamortized Premium on Debt	2,364,863	2,910	259,225	2,108,548	-
Deferred Amount on Refunding	(1,855,456)	-	(242,790)	(1,612,666)	-
Total G. O. Bonds and Debt					
Certificates Payable	103,539,407	1,962,910	14,891,435	90,610,882	13,780,000
Accrued Claims and Judgments	2,618,433	1,528,284	1,188,303	2,958,414	2,458,414
Other Postemployment Benefits	10,359,413	1,361,619	-	11,721,032	-
Net Pension Obligation	1,243,372	119,439	-	1,362,811	-
Compensated Absences	4,221,397	3,250,476	3,166,048	4,305,825	3,424,857
Totals	<u>\$ 121,982,022</u>	<u>\$ 8,222,728</u>	<u>\$ 19,245,786</u>	<u>\$ 110,958,964</u>	<u>\$ 19,663,271</u>

General Obligation Bonds and Debt Certificates Payable

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, 2012

9. Long-Term Debt

The annual principal and interest requirements on the County's refunding bonds payable to maturity as of November 30, 2012 are as follows:

General Obligation Refunding Bonds Series 2002

Year Ending November 30,	Principal	Interest	Total
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	\$ 3,030,000	\$ 252,698	\$ 3,282,698

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, 2012 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, 2012

9. Long-Term Debt

General Obligation Refunding Bonds Series 2004

Year Ending November 30,	Principal	Interest	Total
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	2,705,000	717,806	3,422,806
2018-2021	<u>12,320,000</u>	<u>1,334,813</u>	<u>13,654,813</u>
Total	<u>\$ 24,585,000</u>	<u>\$ 6,231,682</u>	<u>\$ 30,816,682</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, 2012 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
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	525,000	175,893	700,893
2018-2022	2,630,000	578,801	3,208,801
2023-2025	<u>1,590,000</u>	<u>96,725</u>	<u>1,686,725</u>
Total	<u>\$ 6,845,000</u>	<u>\$ 1,747,468</u>	<u>\$ 8,592,468</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, 2012

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, 2012 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
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	1,300,000	793,580	2,093,580
2018-2022	9,145,000	2,913,884	12,058,884
2023-2025	8,030,000	563,401	8,593,401
Total	\$ 22,240,000	\$ 7,903,893	\$ 30,143,893

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 County made its final payment on these bonds on December 15, 2011.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

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, 2012 are as follows:

General Obligation Bonds Alternate Revenue - Series 2009					
Year Ending November 30,	Series 2009A		Series 2009B		Total
	Principal	Interest	Principal	Interest	
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	\$ 7,995,000	\$ 79,950	\$ 16,400,000	\$ 949,860	\$ 25,424,810

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.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

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, 2012 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
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	680,000	197,408	877,408
2018-2022	3,030,000	545,073	3,575,073
2023-2027	410,000	191,917	601,917
2028-2031	390,000	52,729	442,729
Total	\$ 7,060,000	\$ 1,964,183	\$ 9,024,183

County's General Obligation Bonds - Series 2011

On December 28, 2011, the County issued \$1,960,000 of General Obligation Limited Tax Bonds, Series 2011 to fund improvements to properties of the County.

The interest on the Bonds is due semiannually on June 15 and December 15 of each year, commencing June 15, 2012 a rate of 1.50%. The principal payments are due in two annual installments on December 15, 2012 and December 15, 2013, in the amounts of \$975,000 and \$985,000, respectively.

The annual principal and interest requirements on the County's bonds payable to maturity as of November 30, 2012 for each of the next two years are as follows:

Year Ending November 30,	Principal	Interest	Total
2013	\$ 975,000	\$ 22,088	\$ 997,088
2014	985,000	7,388	992,388
Total	\$ 1,960,000	\$ 29,476	\$ 1,989,476

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
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9. Long-Term Debt

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, 2012, is \$2,958,414. 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, 2012, is \$11,721,032. The General Fund is responsible for the retirement of the County's OPEB liabilities. See note 8 for more information related to OPEB.

County's Net Pension Obligation

The County's net pension obligation at November 30, 2012, is \$1,362,811. 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, 2012, of \$4,305,825 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.

County's Legal Debt Margin

The general obligation bonded debt of the County is limited by state law to 5.75% of the total taxable property of the County. The debt limit of the County at November 30, 2012 was \$791,769,202, against which the County had \$1,960,000 of general obligation bonds outstanding that are applicable to the limit, resulting in a legal debt margin of \$789,809,202.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

Component Unit Long-Term Debt

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

	Balance July 1, 2011	Additions	Retirements	Balance June 30, 2012	Principal Due Within One Year
General Obligation Bonds Payable					
Series 2003 - G.O. Limited Tax Bonds	\$ 24,475,000	\$ -	\$ 24,475,000	\$ -	\$ -
Series 2004 - G.O. Refunding Bonds	39,890,000	-	5,840,000	34,050,000	6,145,000
Series 2005 - G.O. Bonds	56,480,000	-	5,935,000	50,545,000	6,635,000
Series 2006 - G.O. Limited Tax Capital Appreciation Bonds *	11,891,548	559,909	-	12,451,457	-
Series 2007 - G.O. Bonds	83,000,000	-	1,800,000	81,200,000	2,100,000
Series 2008 - Taxable G.O. Bonds	7,450,000	-	290,000	7,160,000	300,000
Series 2011A - G.O. Bonds	30,000,000	-	-	30,000,000	540,000
Series 2011B - G.O. Bonds	-	21,235,000	-	21,235,000	2,615,000
Subtotal G. O. Bonds Payable	253,186,548	21,794,909	38,340,000	236,641,457	18,335,000
Unamortized Premium/ Discount on Bonds	8,522,658	1,058,524	1,384,916	8,196,266	-
Deferred Amount on Refunding	(1,557,324)	-	(311,465)	(1,245,859)	-
Total G.O. Bonds Payable	<u>260,151,882</u>	<u>22,853,433</u>	<u>39,413,451</u>	<u>243,591,864</u>	<u>18,335,000</u>
Other Postemployment Benefits	700,560	289,595	-	990,155	-
Net Pension Obligation	4,024	86	-	4,110	-
Compensated Absences	230,829	26,484	34,624	222,689	33,403
Totals	<u>\$ 261,087,295</u>	<u>\$ 23,169,598</u>	<u>\$ 39,448,075</u>	<u>\$ 244,808,818</u>	<u>\$ 18,368,403</u>

* - Additions for the District's Series 2006 - G.O. Limited Tax Capital Appreciation Bonds include \$559,909 of current year accretion of interest.

District's Bonds Payable

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

2003 General Obligation Limited Tax Bonds, principal payments are due annually on December 15 and interest is due semi-annually at rates from 2.0% to 4.0%. These bonds were retired on December 15, 2011 through the use of the proceeds from the General Obligation Limited Tax Refunding Bonds, Series 2011B.

2004 General Obligation Refunding Bonds, principal payments are due annually on December 30 and interest is due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 30, 2016.

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

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

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

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

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.

2011B General Obligation Limited Tax Refunding Bonds, issued by the District to refund outstanding 2003 General Obligation Limited Tax Bonds; principal payments are due annually on December 15, beginning in 2013 and interest is due semi-annually at rates from 3.0% to 5.0%. The final payment is due December 15, 2019.

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 Refunding Bonds, Series 2004

Year Ending June 30,	Principal	Interest	Total
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	7,490,000	187,250	7,677,250
Total	<u>\$ 34,050,000</u>	<u>\$ 4,424,500</u>	<u>\$ 38,474,500</u>

Forest Preserve District General Obligation Bonds, Series 2005

Year Ending June 30,	Principal	Interest	Total
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	9,500,000	747,000	10,247,000
2018	10,190,000	254,750	10,444,750
Total	<u>\$ 50,545,000</u>	<u>\$ 8,202,625</u>	<u>\$ 58,747,625</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

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

Year Ending June 30,	Principal	Interest Accretion
2013	\$ -	\$ 586,282
2014	-	613,898
2015	-	642,815
2016	-	673,094
2017	-	704,801
2018-2022	7,665,000	3,631,735
2023-2026	12,715,000	1,075,918
Total	\$ 20,380,000	\$ 7,928,543

Accreted value at June 30, 2012 \$ 12,451,457

Forest Preserve District General Obligation Bonds, Series 2007

Year Ending June 30,	Principal	Interest	Total
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	3,725,000	3,419,375	7,144,375
2018-2022	25,600,000	13,703,750	39,303,750
2023-2027	40,925,000	5,396,875	46,321,875
Total	\$ 81,200,000	\$ 37,849,312	\$ 119,049,312

Forest Preserve District Taxable General Obligation Bonds, Series 2008

Year Ending June 30,	Principal	Interest	Total
2013	\$ 300,000	\$ 371,534	\$ 671,534
2014	315,000	357,696	672,696
2015	330,000	343,183	673,183
2016	345,000	327,996	672,996
2017	360,000	311,909	671,909
2018-2022	2,105,000	1,267,873	3,372,873
2023-2027	2,755,000	614,933	3,369,933
2028	650,000	19,338	669,338
Total	\$ 7,160,000	\$ 3,614,462	\$ 10,774,462

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

Forest Preserve District General Obligation Bonds, Series 2011A

Year Ending June 30,	Principal	Interest	Total
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	1,195,000	1,013,275	2,208,275
2018-2022	6,595,000	4,435,650	11,030,650
2023-2027	8,050,000	3,005,950	11,055,950
2028-2032	10,195,000	1,154,863	11,349,863
Total	<u>\$ 30,000,000</u>	<u>\$ 14,000,863</u>	<u>\$ 44,000,863</u>

Forest Preserve District General Obligation Bonds, Series 2011B

Year Ending June 30,	Principal	Interest	Total
2013	\$ 2,615,000	\$ 720,175	\$ 3,335,175
2014	2,855,000	597,700	3,452,700
2015	2,965,000	481,300	3,446,300
2016	3,085,000	375,725	3,460,725
2017	2,835,000	286,925	3,121,925
2018-2020	6,880,000	297,600	7,177,600
Total	<u>\$ 21,235,000</u>	<u>\$ 2,759,425</u>	<u>\$ 23,994,425</u>

District's Other Postemployment Benefits

The District's long-term liability relating to other postemployment benefits (OPEB) at June 30, 2012, is \$990,155. 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, 2012, was \$4,110. 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 \$222,689 of vested or accumulated vacation and sick leave owed to retirees or terminated employees as of June 30, 2012.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

9. Long-Term Debt

Component Unit Current Refunding

On October 26, 2011, the District issued \$21,235,000 General Obligation Limited Tax Refunding Bonds, Series 2011B to currently refund the General Obligation Limited Tax Bonds, Series 2003. \$22,020,000 of the proceeds, including reoffering premium, have been deposited into an irrevocable trust to refund \$22,020,000 of the General Obligation Limited Tax Bonds, Series 2003 on the call date of December 15, 2011. Through the refunding, the District reduced its overall debt service by \$1,467,590 resulting in an economic gain of \$1,133,058.

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.

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.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

11. Risk Management

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 \$2,958,414 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, 2012 and 2011 is as follows:

	2012	2011
Claims Payable, Beginning of Year	\$ 2,618,433	\$ 2,010,658
Claims Incurred	1,528,284	2,252,385
Claims Paid/Dismissed	(1,188,303)	(1,644,610)
Claims Payable, End of Year	\$ 2,958,414	\$ 2,618,433

Component Unit Risk Management

The District is exposed to various risks related to torts; theft of, damage to and destruction of assets; errors and omissions; employee health; injuries to employees; and net income losses. Employee health coverage is provided through the County by independent third parties "equivalent to third party indemnity," for which the District provides reimbursement. Since December 1, 2007, the District has been 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, 2012 or prior years.

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, 2012

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 \$6,486,234. 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, 2012:

Computer Maintenance - The County has entered into computer maintenance agreements with contractors. For fiscal year 2013, these agreements total \$1.5 million.

Construction - The County has ongoing contracts for road construction/maintenance projects. Current remaining commitments for these contracts total approximately \$27.7 million, which is expected to be expended over the next three years.

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

Intergovernmental Agreements - The County has entered into various intergovernmental agreements for road construction projects with other local governments and the State of Illinois. The County has paid all costs on several of these projects. As of November 30, 2012, the County had recorded a receivable in excess of \$1.1 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 \$5,766,837 in fiscal year 2012 and expects to receive \$4,419,433 in fiscal year 2013.

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

14. Individual Fund Disclosures

Fund Deficits

As of November 30, 2012, the following funds had deficit fund balances; Animal Control Fund - \$547,006, Community Development Block Grant Fund - \$8,139, and OCR & Recovery Act Programs Fund - \$101,732. 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 2012, the following total individual department or fund expenditures exceeded budgeted expenditures in governmental funds:

Fund/Department	Expenditures	
	Budgeted	Actual
General Fund		
General Account		
Building Management - Judicial Center	\$ 795,448	\$ 906,330
Building Management - Sheriff Facility	1,066,737	1,252,852
County Clerk	766,220	770,238
Alternate Language Coordination	60,426	62,059
Circuit Clerk - Administration	4,095,775	4,101,447
Circuit Clerk - Customer Service	350	404
Corrections, Board and Care	175,000	275,040
Special Revenue Funds		
Riverboat Fund	1,390,677	1,684,067
Vital Records Automation Fund	153,351	153,694
Home Program Fund	1,187,121	1,193,914
Capital Projects Funds		
Capital Improvement Bond Construction Fund	1,042,163	1,346,972
Recovery Zone Bond Construction Fund	518,800	527,205

Interfund Assets/Liabilities

As of November 30, 2012, the following amounts represent interfund assets/liabilities:

	Due from Other Funds	Due to Other Funds
Major Governmental Funds:		
General Fund	\$ 422,292	\$ -
Nonmajor Governmental Funds	1,528,758	1,951,050
Total Interfund Balances	<u>\$ 1,951,050</u>	<u>\$ 1,951,050</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

14. Individual Fund Disclosures

Significant interfund balances were as follows:

- The Animal Control Fund, a nonmajor governmental fund, owed the General Fund \$299,075 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 Recovery Zone Bond Debt Service Fund, a nonmajor governmental fund, owed the Riverboat Fund, a nonmajor governmental fund, \$968,010, for amounts advanced for debt service on the General Obligation Alternate Bonds, Series 2010. The interfund balance is expected to be repaid in future years upon the collection of loans receivable.

Transfers

The following transfers were made during the fiscal year:

	Transfer from Other Funds	Transfer to Other Funds
Major Governmental Funds:		
General Fund	\$ 2,070,800	\$ 7,475,729
Motor Fuel Local Option Fund	1,050,380	58,303
Transportation Sales Tax Fund	1,136,504	8,402,901
Nonmajor Governmental Funds	23,098,206	11,258,752
Major Enterprise Fund:		
Enterprise Surcharge Fund	79,000	239,205
Total Transfers	\$ 27,434,890	\$ 27,434,890

Transfers represent routine budgeted items to meet the operating purposes of another fund. Notable transfers include: the Riverboat Fund, a nonmajor governmental fund, transferred \$3,360,786 to various other governmental funds to provide resources for the operations of those funds; the Transportation Sales Tax Fund, major governmental fund, transferred \$8,402,901 of sales tax collections to a 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 \$3,494,362 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 \$1,265,000 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, 2012 include a total of \$638 paid to the District (Component Unit). The County received \$651,878 from the District during the year for reimbursement of employee insurance costs. The County received \$27,855 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, 2012

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	Transportation Sales Tax Fund		
Fund Balances:					
<i>Nonspendable:</i>					
Not in Spendable Form	\$ 722,049	\$ -	\$ -	\$ 105,800	\$ 827,849
Required to be Maintained Intact	-	-	-	1,150,000	1,150,000
Total Nonspendable	<u>722,049</u>	<u>-</u>	<u>-</u>	<u>1,255,800</u>	<u>1,977,849</u>
<i>Restricted for:</i>					
Tort Liability	-	-	-	4,190,464	4,190,464
Employee Benefits	-	-	-	7,064,797	7,064,797
Public Service/Record Maintenance	-	-	-	2,715,405	2,715,405
Judicial Purposes	-	-	-	2,055,472	2,055,472
Public Safety	-	-	-	2,874,447	2,874,447
Highway Projects	-	20,050,559	-	40,408,213	60,458,772
Health and Welfare	-	-	-	2,768,294	2,768,294
County Development	-	-	-	479,314	479,314
Debt Service	-	-	-	7,441,071	7,441,071
Capital Projects	-	-	-	643,170	643,170
Other Purposes	-	-	-	780,966	780,966
Total Restricted	<u>-</u>	<u>20,050,559</u>	<u>-</u>	<u>71,421,613</u>	<u>91,472,172</u>
<i>Committed to:</i>					
Judicial Purposes	-	-	-	301,820	301,820
Public Safety	-	-	-	2,652,621	2,652,621
Highway Projects	-	-	23,943,061	-	23,943,061
County Development	-	-	-	12,854,232	12,854,232
Debt Service	-	-	-	12,975,784	12,975,784
Other Purposes	-	-	-	1,954,731	1,954,731
Total Committed	<u>-</u>	<u>-</u>	<u>23,943,061</u>	<u>30,739,188</u>	<u>54,682,249</u>
<i>Assigned to:</i>					
Tort Liability	-	-	-	489,439	489,439
Employee Benefits	-	-	-	2,619,500	2,619,500
Public Service/Record Maintenance	-	-	-	933,902	933,902
Judicial Purposes	265,494	-	-	1,717,838	1,983,332
Public Safety	1,800,000	-	-	533,310	2,333,310
Highway Projects	-	-	393,738	6,329,741	6,723,479
Health and Welfare	-	-	-	944,687	944,687
Environment and Conservation	-	-	-	1,260,274	1,260,274
County Development	864,969	-	-	3,430,256	4,295,225
Capital Projects	-	-	-	8,918,805	8,918,805
Other Purposes	-	-	-	2,255,778	2,255,778
Total Assigned	<u>2,930,463</u>	<u>-</u>	<u>393,738</u>	<u>29,433,530</u>	<u>32,757,731</u>
<i>Unassigned</i>	<u>52,042,594</u>	<u>-</u>	<u>-</u>	<u>(656,877)</u>	<u>51,385,717</u>
Total Fund Balances	<u>\$ 55,695,106</u>	<u>\$ 20,050,559</u>	<u>\$ 24,336,799</u>	<u>\$ 132,193,254</u>	<u>\$ 232,275,718</u>

KANE COUNTY, ILLINOIS

Notes to Basic Financial Statements
November 30, 2012

17. Subsequent Events

County

On April 3, 2013, subsequent to the County's fiscal year end, the County issued \$27,225,000 of General Obligation (Alternative Revenue Source) Bonds Series 2013, for the purpose of refunding the remaining outstanding General Obligation Refunding Bonds, Series 2002; and to partially refund the outstanding General Obligation Debt Certificates, Series 2005 and General Obligation Debt Certificates, Series 2006. The new bonds will be due in annual installments ranging from \$1,045,000 to \$3,195,000 between December 15, 2013 and December 15, 2024, with interest payable semiannually at 2.00%-3.00%.

Component Unit

On October 2, 2012, subsequent to the District's fiscal year end of June 30, 2012, the District issued \$65,200,000 General Obligation Bonds, Series 2012 for the purpose of refunding the General Obligation Refunding Bonds, Series 2004 and General Obligation Bonds, Series 2005. The bonds will be due in annual installments of \$11,640,000 to \$8,780,000 between December 15, 2013 and December 15, 2017, with interest payable semiannually at 4.00%.

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KANE COUNTY, ILLINOIS

November 30, 2012

REQUIRED SUPPLEMENTARY INFORMATION

KANE COUNTY, ILLINOIS

Required Supplementary Information Schedule of Funding Progress Illinois Municipal Retirement Fund November 30, 2012

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)
12/31/2011	\$ 93,290,962	\$ 116,058,710	\$ 22,767,748	80.38%	\$ 43,719,246	52.08%
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%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$88,844,107.
On a market basis, the funded ratio would be 76.55%.

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)
12/31/2011	\$ 36,579,210	\$ 60,267,075	\$ 23,687,865	60.70%	\$ 15,188,433	155.96%
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%

On a market value basis, the actuarial value of assets as of December 31, 2011 is \$34,324,605.
On a market basis, the funded ratio would be 56.95%.

KANE COUNTY, ILLINOIS

Required Supplementary Information

Schedule of Funding Progress
Other Postemployment Benefits

County - Retiree Healthcare Plan
November 30, 2012

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)
12/31/2012	\$ -	\$ 15,701,965	\$ 15,701,965	0.00%	\$ 61,651,000	25.47%
12/31/2011			--- No valuation performed * ---			
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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues				
Property Tax	\$ 31,863,147	\$ 31,863,147	\$ 31,740,343	(\$ 122,804)
Other Taxes	18,322,974	18,322,974	21,747,693	3,424,719
Licenses and Permits	432,300	432,300	616,185	183,885
Grants	200,000	564,594	658,183	93,589
Charges for Services	13,694,240	13,694,240	15,040,616	1,346,376
Fines	3,772,500	3,772,500	3,796,689	24,189
Reimbursements	3,350,309	4,283,036	5,824,939	1,541,903
Interest	125,200	125,200	134,731	9,531
Miscellaneous	137,574	157,574	167,320	9,746
Total Revenues	<u>71,898,244</u>	<u>73,215,565</u>	<u>79,726,699</u>	<u>6,511,134</u>
Expenditures				
General Government				
County Board/Liquor	1,253,768	1,253,768	1,166,688	87,080
Finance Administration	751,531	751,531	627,514	124,017
Information Technologies	3,680,547	3,697,435	3,626,836	70,599
Building Management:				
Government Center	1,374,647	1,374,647	1,333,957	40,690
Judicial Center	795,448	795,448	906,330	(110,882)
Juvenile Justice Center	490,676	490,676	318,242	172,434
St. Charles North	262,134	262,134	199,024	63,110
Aurora Health Department	110,875	110,875	97,157	13,718
Old Courthouse	318,555	318,555	300,734	17,821
Sheriff Facility	1,066,737	1,066,737	1,252,852	(186,115)
Human Resources	397,918	397,918	391,412	6,506
County Auditor	217,731	217,731	217,267	464
Internal Services	1,317,000	1,317,000	1,211,615	105,385
Communication/Technology	490,860	490,860	291,000	199,860
Operational Support	214,000	284,263	184,388	99,875
Other - Contingency	861,415	32,323	-	32,323
Total General Government	<u>13,603,842</u>	<u>12,861,901</u>	<u>12,125,016</u>	<u>736,885</u>
Public Service and Records				
Treasurer/Collector	561,958	561,958	561,804	154
Supervisor of Assessments	1,046,878	1,046,878	969,411	77,467
Board of Review	139,716	139,716	128,010	11,706
County Clerk	766,220	766,220	770,238	(4,018)
Election Expense	1,625,603	1,890,845	1,876,471	14,374
Alternate Language Coordination	60,426	60,426	62,059	(1,633)
Recorder of Deeds	868,652	868,652	867,672	980
Regional Office of Education	287,786	287,786	287,786	-
Aurora Election Expense	588,960	588,960	504,958	84,002
Total Public Service and Records	<u>5,946,199</u>	<u>6,211,441</u>	<u>6,028,409</u>	<u>183,032</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, 2012

	<u>Original Budget</u>	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Judicial				
Judiciary and Courts	\$ 2,469,077	\$ 2,469,077	\$ 2,460,359	\$ 8,718
Circuit Clerk - Administration	4,095,775	4,095,775	4,101,447	(5,672)
Circuit Clerk - Records	8,439	8,439	6,593	1,846
Circuit Clerk - Family	5,472	5,472	4,436	1,036
Circuit Clerk - Civil	13,677	13,677	13,295	382
Circuit Clerk - Criminal	28,017	28,017	19,371	8,646
Circuit Clerk - Appeals	26,159	26,159	20,313	5,846
Circuit Clerk - Chief Deputy	391	391	43	348
Circuit Clerk - Human Resources	5,810	5,810	5,612	198
Circuit Clerk - Customer Service	350	350	404	(54)
States Attorney	4,451,863	4,451,863	4,216,978	234,885
Public Defender	2,750,059	2,763,818	2,763,818	-
Total Judicial	<u>13,855,089</u>	<u>13,868,848</u>	<u>13,612,669</u>	<u>256,179</u>
Public Safety				
Sheriff	10,262,185	10,472,787	10,436,633	36,154
Adult Corrections	13,908,297	14,655,672	14,591,786	63,886
Corrections, Board and Care	-	175,000	275,040	(100,040)
Merit Commission	93,350	93,350	76,733	16,617
Court Services Administration	467,122	540,591	540,590	1
Adult Court Services	1,963,089	2,020,534	2,020,534	-
Treatment Alternative Court	73,718	73,718	73,717	1
Electronic Monitoring	503,828	503,828	503,828	-
Juvenile Court Services	1,472,813	1,499,579	1,499,576	3
Juvenile Custody	861,746	861,746	861,746	-
Juvenile Justice Center	3,056,824	3,101,067	3,101,067	-
Kids Education Program	89,328	89,328	74,789	14,539
Diagnostic Center	489,598	548,067	548,067	-
County Coroner	753,018	753,018	721,803	31,215
Emergency Services	180,999	209,705	200,215	9,490
Total Public Safety	<u>34,175,915</u>	<u>35,597,990</u>	<u>35,526,124</u>	<u>71,866</u>
Development, Housing and Economic Development				
County Development	1,131,790	1,131,790	966,827	164,963
Administrative Adjudication Program	9,444	9,444	4,800	4,644
Water Resources	438,388	438,388	424,773	13,615
Total Development, Housing and Economic Development	<u>1,579,622</u>	<u>1,579,622</u>	<u>1,396,400</u>	<u>183,222</u>
Debt Service - Principal	1,155,000	1,155,000	1,155,000	-
Debt Service - Interest and Fees	<u>1,266,579</u>	<u>1,266,579</u>	<u>1,266,528</u>	<u>51</u>
 Total Expenditures	 <u>71,582,246</u>	 <u>72,541,381</u>	 <u>71,110,146</u>	 <u>1,431,235</u>

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, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative) <i>(Continued)</i>
Excess (Deficiency) of Revenue Over Expenditures	\$ 315,998	\$ 674,184	\$ 8,616,553	\$ 7,942,369
Other Financing Sources (Uses)				
Transfers In	950,285	967,962	822,802	(145,160)
Transfers Out	(1,453,480)	(9,588,984)	(9,275,729)	313,255
Total Other Financing Sources (Uses)	(503,195)	(8,621,022)	(8,452,927)	168,095
Net Change in Fund Balance	(\$ 187,197)	(\$ 7,946,838)	163,626	\$ 8,110,464
Fund Balance, Beginning of Year			50,560,224	
Fund Balance, End of Year			\$ 50,723,850	

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 six 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	\$ 50,723,850
Fund balances of other General Fund accounts not included in the General Account:	
Special Reserve Account	1,800,000
SAO Domestic Violence Account	230,195
Environmental Prosecution Account	35,299
Economic Development Account	350,382
Cost Share Drainage Account	514,587
Public Building Commission Account	2,040,793
Fund Balance, End of Year General Fund as reported in the fund financial statements	\$ 55,695,106

KANE COUNTY, ILLINOIS

Required Supplementary Information

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, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues				
Other Taxes	\$ 8,250,000	\$ 8,250,000	\$ 9,334,999	\$ 1,084,999
Reimbursements	1,857,007	1,857,007	958,669	(898,338)
Interest	20,000	20,000	67,156	47,156
	<u>10,127,007</u>	<u>10,127,007</u>	<u>10,360,824</u>	<u>233,817</u>
Total Revenues				
	<u>10,127,007</u>	<u>10,127,007</u>	<u>10,360,824</u>	<u>233,817</u>
Expenditures				
Highways and Streets - Transportation Department				
Contractual Services				
Engineering Services	3,144,961	3,144,961	2,014,486	1,130,475
Repairs and Maintenance - Roads	54,000	54,000	11,786	42,214
Repairs and Maintenance - Bridges	1,410,000	1,410,000	54,084	1,355,916
Repairs and Maintenance - Cracksealing	400,000	400,000	467,739	(67,739)
Repairs and Maintenance - Pavement Mark	1,075,000	1,075,000	723,783	351,217
Repairs and Maintenance - Resurfacing	6,650,000	6,650,000	5,473,176	1,176,824
Pavement Preservation	1,000,000	1,000,000	769,325	230,675
Total Contractual Services	<u>13,733,961</u>	<u>13,733,961</u>	<u>9,514,379</u>	<u>4,219,582</u>
Commodities				
Uniform Supplies	22,000	22,000	16,128	5,872
Vehicle Parts/Supplies	120,000	120,000	79,718	40,282
Road Repair Supplies	6,000	6,000	-	6,000
Equipment Parts/Supplies	50,000	50,000	56,677	(6,677)
Tools	12,000	12,000	10,391	1,609
Culverts	40,000	40,000	10,009	29,991
Road Material	80,000	80,000	48,434	31,566
Traffic Markers and Barricades	40,000	40,000	3,905	36,095
Utilities- Intersect Lighting	500,000	500,000	575,899	(75,899)
Total Commodities	<u>870,000</u>	<u>870,000</u>	<u>801,161</u>	<u>68,839</u>
Capital Outlay				
Machinery and Equipment	25,000	25,000	-	25,000
Special Purpose Equipment	187,500	187,500	6,201	181,299
Road Construction	2,867,240	1,867,240	1,975,534	(108,294)
Bridge Construction	1,470,000	1,470,000	1,481	1,468,519
Highway Right of Way	1,403,055	1,403,055	180,087	1,222,968
Total Capital Outlay	<u>5,952,795</u>	<u>4,952,795</u>	<u>2,163,303</u>	<u>2,789,492</u>
	<u>20,556,756</u>	<u>19,556,756</u>	<u>12,478,843</u>	<u>7,077,913</u>
Total Expenditures				
	<u>20,556,756</u>	<u>19,556,756</u>	<u>12,478,843</u>	<u>7,077,913</u>
Excess (deficiency) of revenues over expenditures	<u>(10,429,749)</u>	<u>(9,429,749)</u>	<u>(2,118,019)</u>	<u>(11,547,768)</u>

(Continued)

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, 2012

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Other Financing Sources (Uses)				
Transfers In	\$ -	\$ -	\$ 1,050,380	\$ 1,050,380
Transfers Out	-	-	(58,303)	(58,303)
Total Other Financing Sources (Uses)	-	-	992,077	992,077
Net Change in Fund Balance	(\$ 10,429,749)	(\$ 9,429,749)	(1,125,942)	\$ 8,303,807
Fund Balance at Beginning of Year			21,176,501	
Fund Balance at End of Year			\$ 20,050,559	

KANE COUNTY, ILLINOIS

Required Supplementary Information

Budgetary Comparison Information - Major Special Revenue Fund - Transportation Sales Tax Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Original and Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 11,250,000	\$ 12,242,612	\$ 992,612
Reimbursements	2,185,224	390,804	(1,794,420)
Interest	25,000	53,537	28,537
Total Revenues	13,460,224	12,686,953	(773,271)
Expenditures			
Highways and Streets - Transportation Department			
Contractual Services			
Engineering Services	2,161,525	731,480	1,430,045
Repairs and Maintenance - Resurfacing	850,000	303,197	546,803
External Grants	112,500	112,500	-
Total Contractual Services	3,124,025	1,147,177	1,976,848
Capital Outlay			
Road Construction	1,819,240	1,281,816	537,424
Bridge Construction	1,708,660	-	1,708,660
Highway Right of Way	502,000	267,747	234,253
Total Capital Outlay	4,029,900	1,549,563	2,480,337
Total Expenditures	7,153,925	2,696,740	4,457,185
Excess (Deficiency) of Revenues Over Expenditures	6,306,299	9,990,213	16,296,512
Other Financing Sources (Uses)			
Transfers In	-	1,136,504	1,136,504
Transfers Out	(8,402,901)	(8,402,901)	-
Total Other Financing Sources (Uses)	(8,402,901)	(7,266,397)	1,136,504
Net Change in Fund Balance	(\$ 2,096,602)	2,723,816	\$ 4,820,418
Fund Balance at Beginning of Year		21,612,983	
Fund Balance at End of Year		\$ 24,336,799	

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 funds 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 budgets for the General Account and the Motor Fuel Local Option Fund were 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, 2012

OTHER SUPPLEMENTARY INFORMATION

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KANE COUNTY, ILLINOIS

November 30, 2012

MAJOR GOVERNMENTAL FUND

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.

Special Reserve Account - To account for resources, mainly transferred from the General Account, used to fund certain contingent expenditures such as personnel expenditures awarded through arbitration rulings.

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, 2012

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>SAO Domestic Violence Account</u>	<u>Environmental Prosecution Account</u>
Assets				
Cash and Investments	\$ 51,095,587	\$ 1,800,000	\$ 253,617	\$ 48,184
Interest Receivable	28,122	-	133	26
Intergovernmental Receivable	7,101,620	-	-	-
Other Receivables	923,757	-	-	-
Due from Other Funds	299,075	-	-	-
Prepaid Items	422,974	-	-	-
Deposits	20,000	-	-	-
	<u>59,891,135</u>	<u>1,800,000</u>	<u>253,750</u>	<u>48,210</u>
Total Assets	<u>\$ 59,891,135</u>	<u>\$ 1,800,000</u>	<u>\$ 253,750</u>	<u>\$ 48,210</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$ 2,298,268	\$ -	\$ 1,824	\$ 342
Accrued Payroll	3,437,549	-	21,731	12,569
Deferred Revenue	3,431,468	-	-	-
	<u>9,167,285</u>	<u>-</u>	<u>23,555</u>	<u>12,911</u>
Total Liabilities	<u>9,167,285</u>	<u>-</u>	<u>23,555</u>	<u>12,911</u>
Fund Balances				
Nonspendable	722,049	-	-	-
Assigned	-	1,800,000	230,195	35,299
Unassigned	50,001,801	-	-	-
	<u>50,723,850</u>	<u>1,800,000</u>	<u>230,195</u>	<u>35,299</u>
Total Fund Balances	<u>50,723,850</u>	<u>1,800,000</u>	<u>230,195</u>	<u>35,299</u>
Total Liabilities and Fund Balances	<u>\$ 59,891,135</u>	<u>\$ 1,800,000</u>	<u>\$ 253,750</u>	<u>\$ 48,210</u>

Economic Development Account	Cost Share Drainage Account	Public Building Commission Account	Total
\$ 350,878	\$ 452,538	\$ 2,039,732	\$ 56,040,536
182	251	1,061	29,775
-	-	-	7,101,620
-	1,880	-	925,637
-	123,217	-	422,292
-	-	-	422,974
-	-	-	20,000
<u>\$ 351,060</u>	<u>\$ 577,886</u>	<u>\$ 2,040,793</u>	<u>\$ 64,962,834</u>
\$ -	\$ 63,299	\$ -	\$ 2,363,733
678	-	-	3,472,527
-	-	-	3,431,468
<u>678</u>	<u>63,299</u>	<u>-</u>	<u>9,267,728</u>
-	-	-	722,049
350,382	514,587	-	2,930,463
-	-	2,040,793	52,042,594
<u>350,382</u>	<u>514,587</u>	<u>2,040,793</u>	<u>55,695,106</u>
<u>\$ 351,060</u>	<u>\$ 577,886</u>	<u>\$ 2,040,793</u>	<u>\$ 64,962,834</u>

KANE COUNTY, ILLINOIS

General Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balances by Account
 For the Year Ended November 30, 2012

	<u>General Account</u>	<u>Special Reserve Account</u>	<u>SAO Domestic Violence Account</u>	<u>Environmental Prosecution Account</u>
Revenues				
Property Tax	\$ 31,740,343	\$ -	\$ -	\$ -
Other Taxes	21,747,693	-	-	-
Licenses and Permits	616,185	-	-	-
Grants	658,183	-	-	-
Charges for Services	15,040,616	-	-	-
Fines	3,796,689	-	-	-
Reimbursements	5,824,939	-	-	-
Interest	134,731	-	1,796	622
Miscellaneous	167,320	-	-	-
	<u>79,726,699</u>	<u>-</u>	<u>1,796</u>	<u>622</u>
Total Revenues				
Expenditures				
Current:				
General Government	11,582,322	-	-	-
Public Service and Records	6,027,518	-	-	-
Judicial	13,612,669	-	416,418	239,431
Public Safety	35,489,105	-	-	-
Development, Housing and Economic Development	1,396,400	-	-	-
Debt Service:				
Principal	1,155,000	-	-	-
Interest and Fees	1,266,528	-	-	-
Capital Outlay	580,604	-	-	-
	<u>71,110,146</u>	<u>-</u>	<u>416,418</u>	<u>239,431</u>
Total Expenditures				
Excess (Deficiency) of Revenues Over Expenditures	<u>8,616,553</u>	<u>-</u>	<u>(414,622)</u>	<u>(238,809)</u>
Other Financing Sources (Uses)				
Transfers In	822,802	1,800,000	468,793	239,205
Transfers Out	<u>(9,275,729)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>(8,452,927)</u>	<u>1,800,000</u>	<u>468,793</u>	<u>239,205</u>
Net Change in Fund Balances	163,626	1,800,000	54,171	396
Fund Balances, Beginning of Year	<u>50,560,224</u>	<u>-</u>	<u>176,024</u>	<u>34,903</u>
Fund Balances, End of Year	<u>\$ 50,723,850</u>	<u>\$ 1,800,000</u>	<u>\$ 230,195</u>	<u>\$ 35,299</u>

<u>Economic Development Account</u>	<u>Cost Share Drainage Account</u>	<u>Public Building Commission Account</u>	<u>Intrafund Eliminations</u>	<u>Total</u>
\$ -	\$ -	\$ -	\$ -	\$ 31,740,343
-	-	-	-	21,747,693
-	-	-	-	616,185
-	-	-	-	658,183
-	-	-	-	15,040,616
-	-	-	-	3,796,689
-	-	-	-	5,824,939
1,572	2,990	8,489	-	150,200
-	-	-	-	167,320
<u>1,572</u>	<u>2,990</u>	<u>8,489</u>	<u>-</u>	<u>79,742,168</u>
-	-	-	-	11,582,322
-	-	-	-	6,027,518
-	-	-	-	14,268,518
-	-	-	-	35,489,105
49,993	134,963	-	-	1,581,356
-	-	-	-	1,155,000
-	-	-	-	1,266,528
-	337,252	-	-	917,856
<u>49,993</u>	<u>472,215</u>	<u>-</u>	<u>-</u>	<u>72,288,203</u>
(48,421)	(469,225)	8,489	-	7,453,965
-	540,000	-	(1,800,000)	2,070,800
-	-	-	1,800,000	(7,475,729)
-	540,000	-	-	(5,404,929)
(48,421)	70,775	8,489	-	2,049,036
<u>398,803</u>	<u>443,812</u>	<u>2,032,304</u>	<u>-</u>	<u>53,646,070</u>
<u>\$ 350,382</u>	<u>\$ 514,587</u>	<u>\$ 2,040,793</u>	<u>\$ -</u>	<u>\$ 55,695,106</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 31,863,147	\$ 31,740,343	(\$ 122,804)
Other Taxes			
Sales Tax	12,657,974	13,663,373	1,005,399
Income Tax	3,200,000	5,401,829	2,201,829
Local Use Tax	725,000	930,088	205,088
Inheritance Tax	115,000	275,648	160,648
Personal Property Replacement Tax	1,625,000	1,409,709	(215,291)
TIF Distribution Tax	-	67,046	67,046
Total Other Taxes	<u>18,322,974</u>	<u>21,747,693</u>	<u>3,424,719</u>
Licenses and Permits			
Liquor Licenses	85,000	78,850	(6,150)
Gathering Permit	3,000	6,175	3,175
Marriage Licenses	60,000	66,022	6,022
Civil Union Licenses	3,000	1,056	(1,944)
Building and Inspection Permits	275,000	448,307	173,307
Residential Grading Plan Permits	2,500	150	(2,350)
Stormwater Permits	3,800	6,450	2,650
Publication Permits	-	9,175	9,175
Total Licenses and Permits	<u>432,300</u>	<u>616,185</u>	<u>183,885</u>
Grants			
Miscellaneous Grants	-	1,540	1,540
HAVA Grant	97,164	97,164	-
Voting Access for Individuals with Disabilities	25,636	25,636	-
Illinois Voter Registration State Grant	142,442	142,442	-
State Alien Assistance Grant	270,263	358,776	88,513
Juvenile Accountability Grant	24,089	24,089	-
Court Services Miscellaneous Grant	-	1,845	1,845
IL Disaster Assistance Grant	5,000	5,000	-
US Department of Homeland Security Grant	-	1,691	1,691
Total Grants	<u>564,594</u>	<u>658,183</u>	<u>93,589</u>
Charges for Services			
Off Track Wagering Fees	125,000	122,239	(2,761)
COBRA Administration Fees	2,000	-	(2,000)
Indemnity Fees	100,000	82,400	(17,600)
FOIA Fee	-	71	71
Computer Services Fees	28,860	33,590	4,730
Treasurer/Collector Fees	70,000	61,420	(8,580)
Special Service Area Fees	4,000	1,200	(2,800)
Mapping Royalties Fees	10,000	8,824	(1,176)
Assessor Fees	25,000	44,840	19,840
Notary Fees	11,000	16,179	5,179
Business Fees	3,500	3,966	466
Passport Fees	35,000	32,950	(2,050)
Certified Copy Fees	290,000	335,985	45,985
Tax Redemption Fees	260,000	207,128	(52,872)
Voter Registration Fees	90,000	31,691	(58,309)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Tax Extension Fees	\$ 70,000	\$ 55,003	(\$ 14,997)
Miscellaneous Fees - County Clerk	4,000	4,063	63
Financing Statement Fees	7,000	7,475	475
Recording Fees	1,250,000	1,363,917	113,917
Certified Record Copy Fees	90,000	53,891	(36,109)
Revenue Tax Stamp Fees	750,000	856,827	106,827
Surcharge Fees	36,000	42,134	6,134
Mental Health/Specialty Court Fees	-	314,701	314,701
General Circuit Division Fees	6,661,776	5,412,385	(1,249,391)
10% Bond Fees	625,000	566,053	(58,947)
Mailing Fees	35,000	56,340	21,340
County Court System Fees	250,000	226,544	(23,456)
Additional Circuit Division Fees	-	235,735	235,735
Miscellaneous Fees - Circuit Clerk	5,000	-	(5,000)
State's Attorney Prosecution Fees	207,000	232,921	25,921
Default Fees	82,000	79,173	(2,827)
Diversion Program Fees	24,000	52,479	28,479
Drug Testing Administrative Fee	-	1,525	1,525
Drug Diversion Program Fee	-	11,300	11,300
Miscellaneous Fees - State's Attorney	2,500	1,534	(966)
Public Defender Fees	50,000	65,026	15,026
Detail Fees	115,000	78,521	(36,479)
Net Civil Processing Fees	220,000	233,765	13,765
Chancery Foreclosure Fees	800,000	2,786,092	1,986,092
Body Writ Fees	45,000	38,616	(6,384)
Accident Copy Fees	5,000	5,515	515
Weekend Prisoner Fees	30,000	45,400	15,400
Burglar Alarm Fees	500	-	(500)
Inmate Telephone Fees - Adult	210,000	163,965	(46,035)
Fingerprinting Fees	1,500	2,120	620
Bond Fees	118,000	110,226	(7,774)
Miscellaneous Fees - Sheriff	6,000	42,096	36,096
KIDS Program Fees	112,500	104,368	(8,132)
Electronic Monitoring Fees	80,000	101,996	21,996
JCS Custody Parental Support Fees	28,804	31,802	2,998
Inmate Phone Fees - Juvenile	6,000	5,762	(238)
Mental Health Court Fees	33,000	-	(33,000)
Interstate Compact Fees	2,500	3,886	1,386
Domestic Violence GPS Fees	12,000	10,520	(1,480)
Cable Franchise Fees	600,000	620,290	20,290
Zoning Fees	55,000	30,467	(24,533)
Subdivision Approval Fees	7,500	-	(7,500)
Development/Planning Service Fees	500	2,400	1,900
Adjudication Hearing Fees	1,800	1,300	(500)
Total Charges for Services	<u>13,694,240</u>	<u>15,040,616</u>	<u>1,346,376</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Revenues - Budget and Actual For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Fines			
Back Taxes- Interest and Penalty	\$ 2,200,000	\$ 2,074,364	(\$ 125,636)
DUI Fines	18,000	26,459	8,459
State's Attorney Fines	225,000	243,795	18,795
Bond Forfeiture Fines	710,000	749,965	39,965
Second Chance Fines	307,000	310,838	3,838
Traffic Violation Fines	150,000	121,050	(28,950)
Eviction Fines	160,000	268,618	108,618
Adjudication Fines	2,500	1,600	(900)
Total Fines	<u>3,772,500</u>	<u>3,796,689</u>	<u>24,189</u>
Reimbursements			
Forest Preserve Reimbursement	70,000	27,856	(42,144)
Miscellaneous Reimbursements	-	18,379	18,379
Supervisor of Assessor Salary	54,075	54,075	-
Death Surcharge Reimbursement	-	12,937	12,937
Miscellaneous - County Clerk	-	44	44
State's Attorney Salary	144,677	258,440	113,763
Public Defender Salary	98,566	116,538	17,972
Prisoner Transfer	15,000	8,767	(6,233)
Sheriff Training	2,500	6,084	3,584
Board and Care Reimbursements	805,082	1,356,595	551,513
Miscellaneous Reimbursements - Sheriff	120,178	84,250	(35,928)
Probation Salary	2,173,743	2,675,612	501,869
Youth Home	579,467	934,346	354,879
Medicaid	15,000	4,872	(10,128)
Juvenile Placement Support	17,925	-	(17,925)
MST Therapy Reimbursement	42,823	96,353	53,530
Treatment Alternative Court Reimbursement	1,000	1,830	830
Illinois State Board Education Reimbursement	-	40,246	40,246
Miscellaneous Reimbursements - Court Services	10,000	291	(9,709)
Emergency Management	83,000	127,424	44,424
Miscellaneous Reimbursements - Development	50,000	-	(50,000)
Total Reimbursements	<u>4,283,036</u>	<u>5,824,939</u>	<u>1,541,903</u>
Interest	<u>125,200</u>	<u>134,731</u>	<u>9,531</u>
Miscellaneous			
Rental Income	72,000	78,106	6,106
Auction Sales	5,000	23,426	18,426
Refunds	-	38	38
Cell Tower Lease	16,824	14,025	(2,799)
Miscellaneous Other	-	10,940	10,940
Miscellaneous - Information Technologies	20,000	23,995	3,995
State's Attorney Refunds	500	2,107	1,607
Sheriff Auction Sales	30,000	14,683	(15,317)
General Donations	13,250	-	(13,250)
Total Miscellaneous	<u>157,574</u>	<u>167,320</u>	<u>9,746</u>
Total Revenues	<u>\$ 73,215,565</u>	<u>\$ 79,726,699</u>	<u>\$ 6,511,134</u>

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Expenditures			
County Board/Liquor			
Personnel Services			
Salaries and Wages	\$ 905,748	\$ 820,125	\$ 85,623
Benefits			
Healthcare Contribution	238,372	219,155	19,217
Dental Contribution	8,448	7,804	644
Total Benefits	<u>246,820</u>	<u>226,959</u>	<u>19,861</u>
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	60,000	90,155	(30,155)
Repairs and Maintenance - Computers	800	-	800
Repairs and Maintenance - Copiers	5,000	4,249	751
Repairs and Maintenance - Office Equipment	700	-	700
General Printing	1,000	-	1,000
Conferences and Meetings	6,500	1,615	4,885
Employee Mileage Expenditures	2,000	-	2,000
General Association Dues	13,500	15,780	(2,280)
Total Contractual Services	<u>92,000</u>	<u>111,799</u>	<u>(19,799)</u>
Commodities			
Office Supplies	3,000	3,996	(996)
Operating Supplies	3,000	583	2,417
Computer Related Supplies	800	2,979	(2,179)
Books and Subscriptions	900	247	653
Liquor Commission Supplies	1,500	-	1,500
Total Commodities	<u>9,200</u>	<u>7,805</u>	<u>1,395</u>
Total County Board/Liquor	<u>1,253,768</u>	<u>1,166,688</u>	<u>87,080</u>
Finance Administration			
Personnel Services			
Salaries and Wages	522,800	421,799	101,001
Benefits			
Healthcare Contribution	65,675	57,287	8,388
Dental Contribution	2,066	1,872	194
Total Benefits	<u>67,741</u>	<u>59,159</u>	<u>8,582</u>
Contractual Services			
Project Administration Services	1,000	-	1,000
Certified Audit Contract	123,000	113,250	9,750
Contractual/Consulting Services	2,000	12,694	(10,694)
Repairs and Maintenance - Computers	2,000	-	2,000
Repairs and Maintenance - Copiers	2,000	-	2,000
General Printing	5,000	54	4,946
Legal Printing	1,240	1,743	(503)
Conferences and Meetings	-	1,144	(1,144)
Employee Training	3,000	1,382	1,618

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 400	\$ 162	\$ 238
General Association Dues	1,700	2,440	(740)
Total Contractual Services	141,340	132,869	8,471
Commodities			
Office Supplies	1,200	1,402	(202)
Computer Related Supplies	3,300	3,481	(181)
Computer Software - Non-Capital	1,000	21	979
Computer Hardware - Non-Capital	2,000	356	1,644
Court Reporting Supplies	3,150	-	3,150
Storeroom Supplies	9,000	8,427	573
Total Commodities	19,650	13,687	5,963
Total Finance Administration	751,531	627,514	124,017
Information Technologies			
Personnel Services			
Salaries and Wages	1,957,834	1,928,687	29,147
Overtime Salaries	-	2,545	(2,545)
Total Personnel Services	1,957,834	1,931,232	26,602
Benefits			
Healthcare Contribution	337,051	317,547	19,504
Dental Contribution	12,687	12,043	644
Total Benefits	349,738	329,590	20,148
Contractual Services			
Contractual/Consulting Services	97,400	121,989	(24,589)
Software Licensing Cost	431,750	472,470	(40,720)
Repairs and Maintenance - Computers	36,650	26,948	9,702
Repairs and Maintenance - Copiers	53,640	22,926	30,714
Repairs and Maintenance - Communications Equip.	96,337	22,063	74,274
Repairs and Maintenance - Vehicles	3,500	2,258	1,242
Repairs and Maintenance - Office Equipment	5,500	4,665	835
Advertising	-	275	(275)
Conferences and Meetings	8,000	21,816	(13,816)
Employee Training	30,000	52,490	(22,490)
Employee Mileage Expenditures	8,000	1,280	6,720
General Association Dues	2,600	3,735	(1,135)
Total Contractual Services	773,377	752,915	20,462
Commodities			
Office Supplies	8,000	2,424	5,576
Computer Related Supplies	28,000	31,149	(3,149)
Books and Subscriptions	2,500	1,653	847
Computer Software - Non-Capital	8,500	5,131	3,369
Computer Hardware - Non-Capital	20,000	4,572	15,428
Printing Supplies	23,000	40,936	(17,936)
Microfilm Supplies	5,500	6,080	(580)
Fuel- Vehicles	3,006	1,654	1,352

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 98,506	\$ 93,599	\$ 4,907
Capital Outlay			
Computers	371,726	406,369	(34,643)
Computer Software License Cost	34,401	12,105	22,296
Printers	18,533	35,220	(16,687)
Communications Equipment	93,320	62,862	30,458
Office Furniture	-	2,944	(2,944)
Total Capital Outlay	<u>517,980</u>	<u>519,500</u>	<u>(1,520)</u>
Total Information Technologies	<u>3,697,435</u>	<u>3,626,836</u>	<u>70,599</u>
 Building Management - Government Center			
Personnel Services			
Salaries and Wages	575,577	577,721	(2,144)
Overtime Salaries	4,800	9,820	(5,020)
Total Personnel Services	<u>580,377</u>	<u>587,541</u>	<u>(7,164)</u>
Benefits			
Healthcare Contribution	122,997	136,808	(13,811)
Dental Contribution	5,637	5,164	473
Total Benefits	<u>128,634</u>	<u>141,972</u>	<u>(13,338)</u>
Contractual Services			
Disposal and Water Softener Services	3,100	1,974	1,126
Janitorial Services	44,160	67,895	(23,735)
Repairs and Maintenance - Roads	30,671	9,913	20,758
Repairs and Maintenance - Buildings	75,200	138,541	(63,341)
Repairs and Maintenance - Grounds	15,200	19,334	(4,134)
Repairs and Maintenance - Equipment	1,670	1,264	406
Equipment Rental	140	-	140
Building Lease	-	26	(26)
Repairs and Maintenance - Vehicles	1,320	6,698	(5,378)
General Printing	57,276	52,678	4,598
Employee Mileage Expenditures	1,567	3,224	(1,657)
Total Contractual Services	<u>230,304</u>	<u>301,547</u>	<u>(71,243)</u>
Commodities			
Operating Supplies	5,354	5,518	(164)
Computer Related Supplies	259	34	225
Printing Supplies	78,310	75,075	3,235
Cleaning Supplies	8,000	8,730	(730)
Uniform Supplies	1,200	2,991	(1,791)
Medical Supplies and Drugs	140	-	140
Utilities - Natural Gas	95,802	24,310	71,492
Utilities - Electric	242,167	156,070	86,097
Fuel - Vehicles	4,100	9,352	(5,252)
Total Commodities	<u>435,332</u>	<u>282,080</u>	<u>153,252</u>
Capital Outlay			
Machinery and Equipment	-	20,817	(20,817)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Building Management - Government Center	\$ 1,374,647	\$ 1,333,957	\$ 40,690
Building Management - Judicial Center			
Personnel Services			
Salaries and Wages	149,975	151,210	(1,235)
Overtime Salaries	4,100	1,526	2,574
Total Personnel Services	154,075	152,736	1,339
Benefits			
Healthcare Contribution	41,838	49,288	(7,450)
Dental Contribution	1,542	1,942	(400)
Total Benefits	43,380	51,230	(7,850)
Contractual Services			
Disposal and Water Softener Services	2,000	2,082	(82)
Janitorial Services	94,136	60,813	33,323
Repairs and Maintenance - Roads	56,992	22,523	34,469
Repairs and Maintenance - Buildings	45,132	129,440	(84,308)
Repairs and Maintenance - Grounds	31,268	40,059	(8,791)
Repairs and Maintenance - Equipment	11,457	4,303	7,154
Grease Trap - Septic Services	-	580	(580)
Employee Mileage Expenditures	1,100	-	1,100
Total Contractual Services	242,085	259,800	(17,715)
Commodities			
Operating Supplies	11,352	-	11,352
Cleaning Supplies	4,187	8,980	(4,793)
Uniform Supplies	380	-	380
Utilities - Natural Gas	85,311	23,417	61,894
Utilities - Electric	249,678	410,167	(160,489)
Fuel - Vehicles	5,000	-	5,000
Total Commodities	355,908	442,564	(86,656)
Total Building Management - Judicial Center	795,448	906,330	(110,882)
Building Management - Juvenile Justice Center			
Personnel Services			
Salaries and Wages	62,220	62,710	(490)
Overtime Salaries	1,600	279	1,321
Total Personnel Services	63,820	62,989	831
Benefits			
Healthcare Contribution	12,296	10,993	1,303
Dental Contribution	406	449	(43)
Total Benefits	12,702	11,442	1,260
Contractual Services			
Disposal and Water Softener Services	450	930	(480)
Janitorial Services	61,000	69,492	(8,492)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Roads	\$ 28,241	\$ 6,918	\$ 21,323
Repairs and Maintenance - Buildings	34,169	43,671	(9,502)
Repairs and Maintenance - Grounds	8,164	3,994	4,170
Maintenance-Comm Equip	-	52	(52)
Repairs and Maintenance - Equipment	5,672	504	5,168
Grease Trap - Septic Services	2,550	2,440	110
Employee Mileage Expenditures	475	-	475
Total Contractual Services	140,721	128,001	12,720
Commodities			
Cleaning Supplies	7,012	3,302	3,710
Uniform Supplies	540	-	540
Utilities- Natural Gas	94,932	20,193	74,739
Utilities- Electric	169,689	92,315	77,374
Fuel- Vehicles	1,260	-	1,260
Total Commodities	273,433	115,810	157,623
Total Building Management - Juvenile Justice Center	490,676	318,242	172,434
 Building Management - St. Charles North			
Contractual Services			
Disposal and Water Softener Services	4,800	785	4,015
Janitorial Services	50,500	31,398	19,102
Repairs and Maintenance - Roads	33,168	-	33,168
Repairs and Maintenance - Buildings	32,168	43,595	(11,427)
Repairs and Maintenance - Grounds	6,700	814	5,886
Repairs and Maintenance - Equipment	-	2,465	(2,465)
Total Contractual Services	127,336	79,057	48,279
Commodities			
Operating Supplies	7,422	4,670	2,752
Utilities - Water	-	17	(17)
Cleaning Supplies	8,100	3,132	4,968
Utilities - Natural Gas	32,599	9,846	22,753
Utilities - Electric	86,257	102,302	(16,045)
Fuel- Vehicles	420	-	420
Total Commodities	134,798	119,967	14,831
Total Building Management - St. Charles North	262,134	199,024	63,110
 Building Management - Aurora Health Department			
Contractual Services			
Disposal and Water Softener Services	2,500	1,249	1,251
Janitorial Services	17,324	11,264	6,060
Repairs and Maintenance - Roads	16,213	16,428	(215)
Repairs and Maintenance - Buildings	14,980	18,524	(3,544)
Repairs and Maintenance - Grounds	15,678	1,032	14,646

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Equipment	\$ 7,122	\$ 1,817	\$ 5,305
Total Contractual Services	73,817	50,314	23,503
Commodities			
Operating Supplies	3,409	72	3,337
Cleaning Supplies	2,200	1,018	1,182
Utilities - Natural Gas	11,348	6,510	4,838
Utilities - Electric	20,101	39,243	(19,142)
Total Commodities	37,058	46,843	(9,785)
Total Building Management - Aurora Health Department	110,875	97,157	13,718
Building Management - Old Courthouse			
Contractual Services			
Disposal and Water Softener Services	1,050	320	730
Janitorial Services	54,989	61,623	(6,634)
Repairs and Maintenance - Roads	18,678	4,754	13,924
Repairs and Maintenance - Buildings	44,890	104,213	(59,323)
Repairs and Maintenance - Grounds	6,200	5,651	549
Repairs and Maintenance - Equipment	15,120	4,013	11,107
Total Contractual Services	140,927	180,574	(39,647)
Commodities			
Operating Supplies	6,500	831	5,669
Cleaning Supplies	7,300	1,844	5,456
Utilities - Natural Gas	64,150	33,661	30,489
Utilities - Electric	99,678	83,824	15,854
Total Commodities	177,628	120,160	57,468
Total Building Management - Old Courthouse	318,555	300,734	17,821
Building Management - Sheriff Facility			
Personnel Services			
Salaries and Wages	246,830	263,863	(17,033)
Overtime Salaries	9,800	7,030	2,770
Total Personnel Services	256,630	270,893	(14,263)
Benefits			
Healthcare Contribution	61,801	53,317	8,484
Dental Contribution	2,148	1,799	349
Total Benefits	63,949	55,116	8,833
Contractual Services			
Disposal and Water Softener Services	7,234	7,620	(386)
Janitorial Services	32,784	41,912	(9,128)
Repairs and Maintenance - Roads	32,134	16,475	15,659
Repairs and Maintenance - Buildings	78,644	230,853	(152,209)
Repairs and Maintenance - Grounds	14,230	2,109	12,121
Repairs and Maintenance - Equipment	15,257	13,272	1,985

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Contractual Services	\$ 180,283	\$ 312,241	(\$ 131,958)
Commodities			
Operating Supplies	16,800	7,632	9,168
Utilities - Sewer	-	81	(81)
Cleaning Supplies	12,367	7,615	4,752
Utilities - Natural Gas	139,141	51,738	87,403
Utilities - Electric	397,567	547,536	(149,969)
Total Commodities	<u>565,875</u>	<u>614,602</u>	<u>(48,727)</u>
Total Building Management - Sheriff Facility	<u>1,066,737</u>	<u>1,252,852</u>	<u>(186,115)</u>
Human Resources			
Personnel Services			
Salaries and Wages	<u>281,814</u>	<u>284,188</u>	<u>(2,374)</u>
Benefits			
Healthcare Contribution	65,044	67,363	(2,319)
Dental Contribution	2,258	2,625	(367)
Total Benefits	<u>67,302</u>	<u>69,988</u>	<u>(2,686)</u>
Contractual Services			
Project Administration Services	20,000	19,398	602
Repairs and Maintenance - Computers	2,500	166	2,334
Employment Advertising	1,200	1,498	(298)
Conferences and Meetings	2,300	2,235	65
Employee Training	15,000	8,907	6,093
Employee Mileage Expenditures	350	230	120
General Association Dues	1,000	789	211
Miscellaneous Contractual Expenditures	2,500	1,760	740
Total Contractual Services	<u>44,850</u>	<u>34,983</u>	<u>9,867</u>
Commodities			
Office Supplies	1,000	657	343
Operating Supplies	1,000	1,101	(101)
Computer Related Supplies	1,000	240	760
Books and Subscriptions	452	97	355
Employee Recognition Supplies	500	158	342
Total Commodities	<u>3,952</u>	<u>2,253</u>	<u>1,699</u>
Total Human Resources	<u>397,918</u>	<u>391,412</u>	<u>6,506</u>
County Auditor			
Personnel Services			
Salaries and Wages	<u>182,609</u>	<u>184,065</u>	<u>(1,456)</u>
Benefits			
Healthcare Contribution	31,499	27,156	4,343
Dental Contribution	200	328	(128)
Total Benefits	<u>31,699</u>	<u>27,484</u>	<u>4,215</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Commodities			
Operating Supplies	\$ 3,423	\$ 5,718	(\$ 2,295)
Total County Auditor	<u>217,731</u>	<u>217,267</u>	<u>464</u>
Internal Services			
Commodities			
Self-Mailer	17,000	10,823	6,177
Postage	626,000	481,049	144,951
Telephone	674,000	719,743	(45,743)
Total Internal Services	<u>1,317,000</u>	<u>1,211,615</u>	<u>105,385</u>
Communication/Technology			
Contractual Services			
Repairs and Maintenance - Computers	303,663	288,623	15,040
Capital Outlay			
Computer Software - Capital	187,197	2,377	184,820
Total Communication/Technology	<u>490,860</u>	<u>291,000</u>	<u>199,860</u>
Operational Support			
Benefits			
Retiree Health/Dental	44,000	-	44,000
Contractual Services			
Contractual/Consulting Services	70,263	70,263	-
Healthcare Administration Services	170,000	114,125	55,875
Total Contractual Services	<u>240,263</u>	<u>184,388</u>	<u>55,875</u>
Total Operational Support	<u>284,263</u>	<u>184,388</u>	<u>99,875</u>
Other - Contingency			
Other Expenditures			
Allowance for Budget Expenditures	32,323	-	32,323
Total Other - Contingency	<u>32,323</u>	<u>-</u>	<u>32,323</u>
Treasurer/Collector			
Personnel Services			
Salaries and Wages	472,114	472,972	(858)
Benefits			
Healthcare Contribution	59,584	55,673	3,911
Dental Contribution	2,378	2,265	113
Total Benefits	<u>61,962</u>	<u>57,938</u>	<u>4,024</u>
Contractual Services			
Non Advelorum SSA Costs	2,000	-	2,000
General Printing	-	5,112	(5,112)
Legal Printing	19,000	23,876	(4,876)
Conferences and Meetings	-	20	(20)
Employee Training	-	6	(6)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 2,500	\$ 820	\$ 1,680
Total Contractual Services	<u>23,500</u>	<u>29,834</u>	<u>(6,334)</u>
Commodities			
Office Supplies	1,500	1,060	440
Operating Supplies	1,000	-	1,000
Computer Related Supplies	1,882	-	1,882
Total Commodities	<u>4,382</u>	<u>1,060</u>	<u>3,322</u>
Total Treasurer/Collector	<u>561,958</u>	<u>561,804</u>	<u>154</u>
Supervisor of Assessments			
Personnel Services			
Salaries and Wages	678,618	656,686	21,932
Overtime Salaries	10,000	5,181	4,819
Total Personnel Services	<u>688,618</u>	<u>661,867</u>	<u>26,751</u>
Benefits			
Healthcare Contribution	149,268	139,346	9,922
Dental Contribution	4,699	4,407	292
Total Benefits	<u>153,967</u>	<u>143,753</u>	<u>10,214</u>
Contractual Services			
Contractual/Consulting Services	25,000	27,909	(2,909)
Repairs and Maintenance - Computers	15,000	3,807	11,193
Repairs and Maintenance - Copiers	17,000	4,148	12,852
Legal Printing	104,000	101,170	2,830
Conferences and Meetings	5,000	2,974	2,026
Employee Training	14,293	10,409	3,884
Employee Mileage Expenditures	1,000	541	459
General Association Dues	3,000	1,670	1,330
Total Contractual Services	<u>184,293</u>	<u>152,628</u>	<u>31,665</u>
Commodities			
Office Supplies	9,000	6,619	2,381
Operating Supplies	3,000	2,733	267
Computer Related Supplies	6,000	583	5,417
Books and Subscriptions	2,000	1,228	772
Total Commodities	<u>20,000</u>	<u>11,163</u>	<u>8,837</u>
Total Supervisor of Assessments	<u>1,046,878</u>	<u>969,411</u>	<u>77,467</u>
Board of Review			
Personnel Services			
Salaries and Wages	63,446	61,619	1,827
Employee Per Diem	40,000	37,672	2,328
Total Personnel Services	<u>103,446</u>	<u>99,291</u>	<u>4,155</u>
Benefits			
Healthcare Contribution	18,737	19,799	(1,062)
Dental Contribution	1,033	753	280
Total Benefits	<u>19,770</u>	<u>20,552</u>	<u>(782)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Appraisal Services	\$ 12,500	\$ 2,625	\$ 9,875
Employee Mileage Expenditures	4,000	5,542	(1,542)
Total Contractual Services	<u>16,500</u>	<u>8,167</u>	<u>8,333</u>
Total Board of Review	<u>139,716</u>	<u>128,010</u>	<u>11,706</u>
County Clerk			
Personnel Services			
Salaries and Wages	632,188	630,103	2,085
Overtime Salaries	-	971	(971)
Total Personnel Services	<u>632,188</u>	<u>631,074</u>	<u>1,114</u>
Benefits			
Healthcare Contribution	117,748	111,092	6,656
Dental Contribution	3,878	3,822	56
Total Benefits	<u>121,626</u>	<u>114,914</u>	<u>6,712</u>
Contractual Services			
Notary Services	40	170	(130)
Non Advelorum SSA Costs	2,000	-	2,000
General Printing	1,200	142	1,058
Legal Printing	3,400	5,111	(1,711)
Conferences and Meetings	-	8,468	(8,468)
Employee Training	-	557	(557)
Employee Mileage Expenditures	352	2,379	(2,027)
General Association Dues	914	700	214
Total Contractual Services	<u>7,906</u>	<u>17,527</u>	<u>(9,621)</u>
Commodities			
Office Supplies	3,000	2,101	899
Operating Supplies	800	1,136	(336)
Computer Related Supplies	-	639	(639)
Postage	200	-	200
Books and Subscriptions	500	1,956	(1,456)
Total Commodities	<u>4,500</u>	<u>5,832</u>	<u>(1,332)</u>
Capital Outlay			
Office Equipment	-	891	(891)
Total County Clerk	<u>766,220</u>	<u>770,238</u>	<u>(4,018)</u>
Election Expense			
Personnel Services			
Salaries and Wages	512,872	523,659	(10,787)
Overtime Salaries	20,000	34,683	(14,683)
Total Personnel Services	<u>532,872</u>	<u>558,342</u>	<u>(25,470)</u>
Benefits			
Healthcare Contribution	59,113	79,924	(20,811)
Dental Contribution	3,212	3,775	(563)
Total Benefits	<u>62,325</u>	<u>83,699</u>	<u>(21,374)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Contractual Services			
Election Judges' Training	\$ -	\$ 222	(\$ 222)
Election Judges and Workers	540,000	569,651	(29,651)
Election Services	15,300	42,060	(26,760)
Contractual/Consulting Services	-	8,380	(8,380)
Legal Services	1,000	-	1,000
Software Licensing Cost	251,827	248,232	3,595
Security Services	8,800	8,920	(120)
Repairs and Maintenance - Copiers	4,120	3,180	940
Polling Place Rental	18,240	8,160	10,080
Equipment Rental	17,000	15,331	1,669
Repairs and Maintenance - Vehicles	5,000	4,553	447
General Advertising	7,500	3,100	4,400
General Printing	52,828	22,759	30,069
Legal Printing	55,000	23,676	31,324
Conferences and Meetings	6,000	776	5,224
Employee Mileage Expenditures	10,000	6,906	3,094
General Association Dues	750	70	680
Total Contractual Services	993,365	965,976	27,389
Commodities			
Office Supplies	5,000	13,145	(8,145)
Operating Supplies	61,522	20,412	41,110
Computer Related Supplies	2,000	1,241	759
Postage	53,011	-	53,011
Books and Subscriptions	500	219	281
Voting Systems and Accessories	180,250	233,437	(53,187)
Total Commodities	302,283	268,454	33,829
Total Election Expense	1,890,845	1,876,471	14,374
Alternate Language Coordination			
Personnel Services			
Salaries and Wages	41,172	43,577	(2,405)
Benefits			
Healthcare Contribution	18,737	17,966	771
Dental Contribution	517	516	1
Total Benefits	19,254	18,482	772
Total Alternate Language Coordination	60,426	62,059	(1,633)
Recorder of Deeds			
Personnel Services			
Salaries and Wages	701,361	706,729	(5,368)
Benefits			
Healthcare Contribution	155,888	151,350	4,538
Dental Contribution	6,380	6,360	20
Total Benefits	162,268	157,710	4,558

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Contractual Services			
General Printing	\$ 150	\$ -	\$ 150
Employee Mileage Expenditures	1,293	881	412
General Association Dues	1,300	625	675
Total Contractual Services	<u>2,743</u>	<u>1,506</u>	<u>1,237</u>
Commodities			
Office Supplies	2,280	1,727	553
Total Recorder of Deeds	<u>868,652</u>	<u>867,672</u>	<u>980</u>
 Regional Office of Education			
Personnel Services			
Salaries and Wages	228,690	246,479	(17,789)
Benefits			
Healthcare Contribution	54,398	38,791	15,607
Dental Contribution	2,148	1,703	445
Total Benefits	<u>56,546</u>	<u>40,494</u>	<u>16,052</u>
Contractual Services			
Trials and Costs of Hearings	50	-	50
Public Official Bonding	100	-	100
General Printing	100	-	100
Legal Printing	50	-	50
Conferences and Meetings	100	100	-
Employee Mileage Expenditures	100	33	67
General Association Dues	50	50	-
Total Contractual Services	<u>550</u>	<u>183</u>	<u>367</u>
Commodities			
Office Supplies	1,500	630	870
Operating Supplies	500	-	500
Total Commodities	<u>2,000</u>	<u>630</u>	<u>1,370</u>
Total Regional Office of Education	<u>287,786</u>	<u>287,786</u>	<u>-</u>
 Aurora Election Expense			
Personnel Services			
Salaries and Wages	108,410	66,971	41,439
Benefits			
Healthcare Contribution	24,635	18,847	5,788
Dental Contribution	915	707	208
Total Benefits	<u>25,550</u>	<u>19,554</u>	<u>5,996</u>
Contractual Services			
Aurora Election Commission	455,000	418,433	36,567
Total Aurora Election Expense	<u>588,960</u>	<u>504,958</u>	<u>84,002</u>
 Judiciary and Courts			
Personnel Services			
Salaries and Wages	1,275,730	1,226,649	49,081

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Per Diem	\$ -	\$ 7,686	(\$ 7,686)
Total Personnel Services	1,275,730	1,234,335	41,395
Benefits			
Healthcare Contribution	262,324	275,454	(13,130)
Dental Contribution	10,573	11,569	(996)
Uniform Allowance	500	911	(411)
Total Benefits	273,397	287,934	(14,537)
Contractual Services			
State of Illinois Salaries	14,000	14,021	(21)
Jurors - Circuit Court	140,000	178,474	(38,474)
Jurors - Grand Jury	1,000	-	1,000
Jurors' Expenditures	168,000	157,580	10,420
Per Diem Expenditures	150,000	71,768	78,232
Contractual/Consulting Services	185,000	222,760	(37,760)
Court Appointed Counsel	160,000	120,102	39,898
Psychological/Psychiatric Services	41,950	58,503	(16,553)
Repairs and Maintenance - Equipment	15,000	11,541	3,459
Equipment Rental	5,500	6,005	(505)
Liability Insurance	2,000	-	2,000
General Printing	500	344	156
Conferences and Meetings	5,000	2,489	2,511
Employee Training	500	185	315
Employee Mileage Expenditures	3,000	2,827	173
General Association Dues	500	175	325
Miscellaneous Contractual Expenditures	-	23,197	(23,197)
Total Contractual Services	891,950	869,971	21,979
Commodities			
Office Supplies	15,000	14,403	597
Operating Supplies	2,000	10,846	(8,846)
Computer Related Supplies	1,000	178	822
Postage	-	223	(223)
Books and Subscriptions	10,000	42,469	(32,469)
Total Commodities	28,000	68,119	(40,119)
Total Judiciary and Courts	2,469,077	2,460,359	8,718
Circuit Clerk - Administration			
Personnel Services			
Salaries and Wages	3,157,774	3,183,961	(26,187)
Overtime Salaries	46,652	39,879	6,773
Bond Call	-	10,765	(10,765)
Total Personnel Services	3,204,426	3,234,605	(30,179)
Benefits			
Healthcare Contribution	838,302	811,222	27,080
Dental Contribution	32,219	30,904	1,315
FICA/SS Contribution	-	55	(55)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
IMRF Contribution	\$ -	\$ 70	(\$ 70)
Total Benefits	<u>870,521</u>	<u>842,251</u>	<u>28,270</u>
Contractual Services			
Legal Services	93	11	82
Repairs and Maintenance - Copiers	4,500	2,787	1,713
Repairs and Maintenance - Equipment	3,500	3,228	272
General Printing	-	562	(562)
Conferences and Meetings	2,360	1,510	850
Employee Training	250	-	250
Employee Mileage Expenditures	5,430	2,644	2,786
General Association Dues	1,200	1,005	195
Employee Medical Expenditures	100	-	100
Total Contractual Services	<u>17,433</u>	<u>11,747</u>	<u>5,686</u>
Commodities			
Office Supplies	1,495	11,820	(10,325)
Books and Subscriptions	1,900	1,024	876
Total Commodities	<u>3,395</u>	<u>12,844</u>	<u>(9,449)</u>
Total Circuit Clerk - Administration	<u>4,095,775</u>	<u>4,101,447</u>	<u>(5,672)</u>
Circuit Clerk - Records			
Contractual Services			
Repairs and Maintenance - Equipment	405	-	405
Repairs and Maintenance - Vehicles	1,250	1,140	110
Employee Mileage Expenditures	-	64	(64)
Total Contractual Services	<u>1,655</u>	<u>1,204</u>	<u>451</u>
Commodities			
Office Supplies	4,284	3,561	723
Fuel - Vehicles	2,500	1,828	672
Total Commodities	<u>6,784</u>	<u>5,389</u>	<u>1,395</u>
Total Circuit Clerk - Records	<u>8,439</u>	<u>6,593</u>	<u>1,846</u>
Circuit Clerk - Family			
Contractual Services			
Repairs and Maintenance - Equipment	600	151	449
Employee Mileage Expenditures	2,399	2,186	213
Total Contractual Services	<u>2,999</u>	<u>2,337</u>	<u>662</u>
Commodities			
Office Supplies	2,473	2,099	374
Total Circuit Clerk - Family	<u>5,472</u>	<u>4,436</u>	<u>1,036</u>
Circuit Clerk - Civil			
Contractual Services			
Repairs and Maintenance - Equipment	2,897	4,267	(1,370)
Employee Mileage Expenditures	5,870	5,617	253
Total Contractual Services	<u>8,767</u>	<u>9,884</u>	<u>(1,117)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 4,910	\$ 3,411	\$ 1,499
Total Circuit Clerk - Civil	13,677	13,295	382
Circuit Clerk - Criminal			
Contractual Services			
Repairs and Maintenance - Equipment	667	46	621
Employee Mileage Expenditures	19,369	14,686	4,683
Total Contractual Services	20,036	14,732	5,304
Commodities			
Office Supplies	7,981	4,639	3,342
Total Circuit Clerk - Criminal	28,017	19,371	8,646
Circuit Clerk - Appeals			
Contractual Services			
General Printing	26,000	20,203	5,797
Employee Mileage Expenditures	50	-	50
Total Contractual Services	26,050	20,203	5,847
Commodities			
Office Supplies	109	110	(1)
Total Circuit Clerk - Appeals	26,159	20,313	5,846
Circuit Clerk - Chief Deputy			
Contractual Services			
Employee Mileage Expenditures	50	43	7
Commodities			
Office Supplies	341	-	341
Total Circuit Clerk - Chief Deputy	391	43	348
Circuit Clerk - Human Resources			
Contractual Services			
Repairs and Maintenance - Equipment	2,615	2,505	110
Employee Mileage Expenditures	50	-	50
General Association Dues	325	149	176
Total Contractual Services	2,990	2,654	336
Commodities			
Office Supplies	2,820	2,958	(138)
Total Circuit Clerk - Human Resources	5,810	5,612	198
Circuit Clerk - Customer Service			
Contractual Services			
Employee Mileage Expenditures	\$ 50	\$ -	\$ 50
Commodities			
Office Supplies	300	404	(104)
Total Circuit Clerk - Customer Service	350	404	(54)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
States Attorney			
Personnel Services			
Salaries and Wages	\$ 3,216,078	\$ 3,229,881	(\$ 13,803)
Bond Call	38,000	37,225	775
Total Personnel Services	<u>3,254,078</u>	<u>3,267,106</u>	<u>(13,028)</u>
Benefits			
Healthcare Contribution	781,857	609,491	172,366
Dental Contribution	27,912	23,706	4,206
Total Benefits	<u>809,769</u>	<u>633,197</u>	<u>176,572</u>
Contractual Services			
Contractual/Consulting Services	63,000	64,906	(1,906)
Trials and Costs of Hearings	70,000	46,619	23,381
Legal Trial Notices	17,000	14,928	2,072
Witness Costs	15,000	4,560	10,440
Court Reporter Costs	54,964	48,976	5,988
Extradition Costs	60,000	46,918	13,082
Repairs and Maintenance - Copiers	14,500	15,505	(1,005)
Repairs and Maintenance - Equipment	1,000	959	41
Repairs and Maintenance - Vehicles	7,000	5,963	1,037
General Printing	1,000	165	835
Employee Mileage Expenditures	10,000	9,728	272
General Association Dues	16,602	16,350	252
Total Contractual Services	<u>330,066</u>	<u>275,577</u>	<u>54,489</u>
Commodities			
Office Supplies	5,000	1,586	3,414
Operating Supplies	2,750	2,818	(68)
Books and Subscriptions	7,000	4,020	2,980
Computer Software - Non-Capital	42,000	32,674	9,326
Computer Hardware - Non-Capital	1,200	-	1,200
Total Commodities	<u>57,950</u>	<u>41,098</u>	<u>16,852</u>
Total States Attorney	<u>4,451,863</u>	<u>4,216,978</u>	<u>234,885</u>
Public Defender			
Personnel Services			
Salaries and Wages	2,203,453	2,208,851	(5,398)
Overtime Salaries	-	1,297	(1,297)
Total Personnel Services	<u>2,203,453</u>	<u>2,210,148</u>	<u>(6,695)</u>
Benefits			
Healthcare Contribution	450,029	443,270	6,759
Dental Contribution	16,336	16,132	204
Total Benefits	<u>466,365</u>	<u>459,402</u>	<u>6,963</u>
Contractual Services			
Trials and Costs of Hearings	35,000	16,210	18,790
Repairs and Maintenance - Copiers	4,500	6,381	(1,881)
Conferences and Meetings	-	187	(187)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Employee Training	\$ 4,000	\$ 10,425	(\$ 6,425)
Employee Mileage Expenditures	4,500	6,780	(2,280)
Attorney Association Dues	10,000	9,378	622
Miscellaneous Contractual Expenditures	1,500	1,728	(228)
Total Contractual Services	<u>59,500</u>	<u>51,089</u>	<u>8,411</u>
Commodities			
Office Supplies	8,000	12,110	(4,110)
Computer Related Supplies	-	261	(261)
Books and Subscriptions	26,500	30,808	(4,308)
Total Commodities	<u>34,500</u>	<u>43,179</u>	<u>(8,679)</u>
Total Public Defender	<u>2,763,818</u>	<u>2,763,818</u>	<u>-</u>
Sheriff			
Personnel Services			
Salaries and Wages	7,834,291	7,865,932	(31,641)
Overtime Salaries	200,178	161,853	38,325
Merit Employee Longevity	170,136	156,267	13,869
Total Personnel Services	<u>8,204,605</u>	<u>8,184,052</u>	<u>20,553</u>
Benefits			
Healthcare Contribution	1,380,802	1,383,608	(2,806)
Dental Contribution	45,505	44,375	1,130
Uniform Allowance	93,500	93,549	(49)
Total Benefits	<u>1,519,807</u>	<u>1,521,532</u>	<u>(1,725)</u>
Contractual Services			
Contracts and Consulting	10,600	10,996	(396)
Medical/Dental/Hospital Services	5,000	5,088	(88)
Investigations	20,000	15,959	4,041
Software Licensing Cost	5,800	5,761	39
Drug Testing and Lab Services	3,600	3,478	122
Repairs and Maintenance - Computers	7,500	3,350	4,150
Repairs and Maintenance - Copiers	6,000	4,935	1,065
Repairs and Maintenance - Communications Equip	10,000	9,967	33
Repairs and Maintenance - Equipment	5,000	2,519	2,481
Equipment Rental	7,500	6,315	1,185
Repairs and Maintenance - Vehicles	115,000	96,537	18,463
General Printing	1,500	1,432	68
Conferences and Meetings	12,000	9,076	2,924
Employee Training	34,000	31,993	2,007
General Association Dues	2,500	2,405	95
Total Contractual Services	<u>246,000</u>	<u>209,811</u>	<u>36,189</u>
Commodities			
Office Supplies	6,000	5,793	207
Operating Supplies	30,000	31,057	(1,057)
Computer Related Supplies	1,000	1,102	(102)
Books and Subscriptions	1,000	1,053	(53)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Recognition Supplies	\$ 1,500	\$ 1,594	(\$ 94)
Too Good for Drugs Supplies	2,000	3,599	(1,599)
S.W.A.T. Supplies	5,000	4,943	57
Bomb Squad Supplies	10,000	8,112	1,888
Uniform Supplies	7,500	9,013	(1,513)
Weapons and Ammunition	9,000	8,590	410
Photography Supplies	3,000	3,000	-
Community Oriented Policing Supplies	1,000	986	14
K-9 Supplies	3,000	2,936	64
Fuel - Vehicles	412,375	418,832	(6,457)
Investigative Buy	10,000	-	10,000
Total Commodities	<u>502,375</u>	<u>500,610</u>	<u>1,765</u>
Capital Outlay			
Automotive Equipment	-	20,628	(20,628)
Total Sheriff	<u>10,472,787</u>	<u>10,436,633</u>	<u>36,154</u>
Adult Corrections			
Personnel Services			
Salaries and Wages	9,257,107	9,348,278	(91,171)
Overtime Salaries	371,647	353,710	17,937
Merit Employee Longevity	147,480	165,183	(17,703)
Total Personnel Services	<u>9,776,234</u>	<u>9,867,171</u>	<u>(90,937)</u>
Benefits			
Healthcare Contribution	1,595,196	1,579,445	15,751
Dental Contribution	55,562	54,487	1,075
FICA/SS Contribution	-	37	(37)
Uniform Allowance	121,000	119,500	1,500
Total Benefits	<u>1,771,758</u>	<u>1,753,469</u>	<u>18,289</u>
Contractual Services			
Medical/Dental/Hospital Services	2,047,500	1,952,325	95,175
Disposal and Water Softener Services	35,000	24,201	10,799
Repairs and Maintenance - Communications Equip.	4,000	3,830	170
Repairs and Maintenance - Equipment	5,000	5,482	(482)
Employee Training	20,000	20,186	(186)
General Association Dues	400	534	(134)
Miscellaneous Contractual Expenditures	10,000	10,075	(75)
Total Contractual Services	<u>2,121,900</u>	<u>2,016,633</u>	<u>105,267</u>
Commodities			
Office Supplies	2,000	1,677	323
Operating Supplies	121,200	120,486	714
S.W.A.T. Supplies	2,770	2,445	325
Uniform Supplies	10,000	6,175	3,825
Weapons and Ammunition	4,724	4,562	162
Food	817,382	791,320	26,062
Clothing Supplies	27,704	27,848	(144)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Commodities	\$ 985,780	\$ 954,513	\$ 31,267
Total Adult Corrections	<u>14,655,672</u>	<u>14,591,786</u>	<u>63,886</u>
Corrections, Board and Care			
Contractual Services			
Adult Prisoner Board and Care	175,000	275,040	(100,040)
Total Corrections, Board and Care	<u>175,000</u>	<u>275,040</u>	<u>(100,040)</u>
Merit Commission			
Personnel Services			
Salaries and Wages	25,000	25,560	(560)
Employee Per Diem	46,500	36,839	9,661
Total Personnel Services	<u>71,500</u>	<u>62,399</u>	<u>9,101</u>
Contractual Services			
Psychological/Psychiatric Services	2,500	-	2,500
Trials and Costs of Hearings	2,000	-	2,000
Employment Advertising	400	-	400
Legal Printing	100	-	100
Employee Mileage Expenditures	6,000	5,666	334
General Association Dues	300	300	-
Physical Agility Testing	3,000	1,770	1,230
Entrance/Promotional Testing	6,800	5,909	891
Total Contractual Services	<u>21,100</u>	<u>13,645</u>	<u>7,455</u>
Commodities			
Office Supplies	750	689	61
Total Merit Commission	<u>93,350</u>	<u>76,733</u>	<u>16,617</u>
Court Services Administration			
Personnel Services			
Salaries and Wages	453,631	411,935	41,696
Benefits			
Healthcare Contribution	80,543	66,424	14,119
Dental Contribution	2,267	1,926	341
Total Benefits	<u>82,810</u>	<u>68,350</u>	<u>14,460</u>
Contractual Services			
Juvenile Board and Care	-	56,285	(56,285)
Repairs and Maintenance - Copiers	900	752	148
Repairs and Maintenance - Office Equipment	300	-	300
General Printing	50	-	50
Conferences and Meetings	200	292	(92)
Employee Training	200	247	(47)
Employee Mileage Expenditures	250	-	250
General Association Dues	300	50	250
Miscellaneous Contractual Expenditures	50	-	50
Total Contractual Services	<u>2,250</u>	<u>57,626</u>	<u>(55,376)</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 700	\$ 241	\$ 459
Computer Related Supplies	500	1,624	(1,124)
Books and Subscriptions	700	814	(114)
Total Commodities	1,900	2,679	(779)
Total Court Services Administration	540,591	540,590	1
Adult Court Services			
Personnel Services			
Salaries and Wages	1,581,764	1,600,713	(18,949)
Overtime Salaries	-	549	(549)
Total Personnel Services	1,581,764	1,601,262	(19,498)
Benefits			
Healthcare Contribution	389,226	352,906	36,320
Dental Contribution	14,017	13,195	822
FICA/SS Contribution	-	77	(77)
IMRF Contribution	-	98	(98)
Total Benefits	403,243	366,276	36,967
Contractual Services			
Contracts and Consulting	-	18,907	(18,907)
Lab Services	1,000	-	1,000
Testing Services	1,000	-	1,000
Janitorial Services	3,120	1,668	1,452
Repairs and Maintenance - Computers	-	996	(996)
Repairs and Maintenance - Copiers	5,800	1,801	3,999
Building Space Rental	3,600	4,300	(700)
Equipment Rental	1,000	2,124	(1,124)
Repairs and Maintenance - Vehicles	2,767	2,016	751
Repairs and Maintenance - Office Equipment	2,000	159	1,841
General Advertising	-	121	(121)
Employment Advertising	20	-	20
General Printing	100	-	100
Conferences and Meetings	520	1,036	(516)
Employee Training	500	1,034	(534)
Employee Mileage Expenditures	1,000	1,719	(719)
General Association Dues	100	150	(50)
Miscellaneous Contractual Expenditures	500	574	(74)
Total Contractual Services	23,027	36,605	(13,578)
Commodities			
Office Supplies	2,000	1,955	45
Operating Supplies	800	1,316	(516)
Computer Related Supplies	3,000	4,368	(1,368)
Postage	-	78	(78)
Books and Subscriptions	50	-	50
Cleaning Supplies	750	761	(11)

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Uniform Supplies	\$ 100	\$ 100	\$ -
Weapons and Ammunition	500	60	440
Medical Supplies and Drugs	250	-	250
Photography Supplies	50	168	(118)
Fuel - Vehicles	5,000	6,352	(1,352)
Miscellaneous Supplies	-	1,233	(1,233)
Total Commodities	<u>12,500</u>	<u>16,391</u>	<u>(3,891)</u>
Total Adult Court Services	<u>2,020,534</u>	<u>2,020,534</u>	<u>-</u>
Treatment Alternative Court			
Personnel Services			
Salaries and Wages	<u>45,201</u>	<u>46,928</u>	<u>(1,727)</u>
Benefits			
Healthcare Contribution	14,489	13,947	542
Dental Contribution	528	516	12
Total Benefits	<u>15,017</u>	<u>14,463</u>	<u>554</u>
Contractual Services			
Contractual/Consulting Services	10,000	8,383	1,617
Lab Services	1,500	799	701
Conferences and Meetings	500	170	330
Employee Training	500	59	441
Employee Mileage Expenditures	-	173	(173)
Total Contractual Services	<u>12,500</u>	<u>9,584</u>	<u>2,916</u>
Commodities			
Operating Supplies	1,000	12	988
Medical Supplies and Drugs	-	590	(590)
Incentives	-	2,140	(2,140)
Total Commodities	<u>1,000</u>	<u>2,742</u>	<u>(1,742)</u>
Total Treatment Alternative Court	<u>73,718</u>	<u>73,717</u>	<u>1</u>
Electronic Monitoring			
Personnel Services			
Salaries and Wages	238,540	246,582	(8,042)
Overtime Salaries	2,500	11,835	(9,335)
Total Personnel Services	<u>241,040</u>	<u>258,417</u>	<u>(17,377)</u>
Benefits			
Healthcare Contribution	54,135	46,061	8,074
Dental Contribution	1,853	1,389	464
Total Benefits	<u>55,988</u>	<u>47,450</u>	<u>8,538</u>
Contractual Services			
Contractual/Consulting Services	-	27,543	(27,543)
Equipment Rental	110,000	99,734	10,266
Repairs and Maintenance - Vehicles	4,000	1,823	2,177
DV GPS Equipment Rental	80,000	62,711	17,289
General Printing	50	-	50

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 300	\$ -	\$ 300
Employee Training	200	509	(309)
Employee Mileage Expenditures	2,000	344	1,656
General Association Dues	50	-	50
Total Contractual Services	<u>196,600</u>	<u>192,664</u>	<u>3,936</u>
Commodities			
Office Supplies	1,000	54	946
Operating Supplies	500	500	-
Uniform Supplies	500	724	(224)
Medical Supplies and Drugs	100	-	100
Photography Supplies	100	80	20
Fuel- Vehicles	8,000	3,939	4,061
Total Commodities	<u>10,200</u>	<u>5,297</u>	<u>4,903</u>
Total Electronic Monitoring	<u>503,828</u>	<u>503,828</u>	<u>-</u>
Juvenile Court Services			
Personnel Services			
Salaries and Wages	1,217,940	1,227,418	(9,478)
Overtime Salaries	-	2,655	(2,655)
Total Personnel Services	<u>1,217,940</u>	<u>1,230,073</u>	<u>(12,133)</u>
Benefits			
Healthcare Contribution	222,151	210,583	11,568
Dental Contribution	8,352	8,609	(257)
Total Benefits	<u>230,503</u>	<u>219,192</u>	<u>11,311</u>
Contractual Services			
Contractual/Consulting Services	200	-	200
Juvenile Board and Care	-	1,175	(1,175)
Lab Services	200	-	200
Janitorial Services	3,120	1,668	1,452
Repairs and Maintenance - Buildings	-	1,863	(1,863)
Repairs and Maintenance - Copiers	2,000	434	1,566
Equipment Rental	1,000	2,540	(1,540)
Repairs and Maintenance - Vehicles	3,000	1,065	1,935
Repairs and Maintenance - Office Equipment	2,000	536	1,464
Employment Advertising	50	-	50
General Printing	300	-	300
Conferences and Meetings	200	693	(493)
Employee Training	400	1,068	(668)
Employee Mileage Expenditures	2,000	3,794	(1,794)
General Association Dues	100	84	16
Miscellaneous Contractual Expenditures	27,766	26,259	1,507
Total Contractual Services	<u>42,336</u>	<u>41,179</u>	<u>1,157</u>
Commodities			
Office Supplies	2,000	2,117	(117)
Operating Supplies	3,000	2,326	674

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Computer Related Supplies	\$ 1,200	\$ 3,573	(\$ 2,373)
Postage	-	68	(68)
Books and Subscriptions	50	-	50
Cleaning Supplies	400	31	369
Uniform Supplies	50	50	-
Medical Supplies and Drugs	50	-	50
Photography Supplies	50	80	(30)
Fuel - Vehicles	2,000	832	1,168
Miscellaneous Supplies	-	55	(55)
Total Commodities	<u>8,800</u>	<u>9,132</u>	<u>(332)</u>
Total Juvenile Court Services	<u>1,499,579</u>	<u>1,499,576</u>	<u>3</u>
Juvenile Custody			
Personnel Services			
Salaries and Wages	<u>38,109</u>	<u>37,705</u>	<u>404</u>
Benefits			
Healthcare Contribution	18,933	17,966	967
Dental Contribution	517	516	1
Total Benefits	<u>19,450</u>	<u>18,482</u>	<u>968</u>
Contractual Services			
Psychological/Psychiatric Services	321,987	187,600	134,387
Medical/Dental/Hospital Services	1,500	-	1,500
Juvenile Board and Care	480,000	617,953	(137,953)
Employee Training	100	-	100
Employee Mileage Expenditures	500	6	494
Total Contractual Services	<u>804,087</u>	<u>805,559</u>	<u>(1,472)</u>
Commodities			
Clothing Supplies	100	-	100
Total Juvenile Custody	<u>861,746</u>	<u>861,746</u>	<u>-</u>
Juvenile Justice Center			
Personnel Services			
Salaries and Wages	2,232,368	2,426,739	(194,371)
Overtime Salaries	12,000	8,413	3,587
Total Personnel Services	<u>2,244,368</u>	<u>2,435,152</u>	<u>(190,784)</u>
Benefits			
Healthcare Contribution	458,245	438,922	19,323
Dental Contribution	16,936	15,717	1,219
Total Benefits	<u>475,181</u>	<u>454,639</u>	<u>20,542</u>
Contractual Services			
Contractual/Consulting Services	148,000	3,869	144,131
Repairs and Maintenance - Copiers	2,000	945	1,055
Repairs and Maintenance - Communications Equip.	12,000	6,333	5,667
Repairs and Maintenance - Equipment	2,000	3,650	(1,650)
Equipment Rental	100	-	100

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
 Schedule of Expenditures - Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Repairs and Maintenance - Vehicles	\$ 1,500	\$ 2,362	(\$ 862)
Repairs and Maintenance - Office Equipment	2,000	5,202	(3,202)
General Advertising	-	130	(130)
Conferences and Meetings	500	403	97
Employee Training	100	787	(687)
Employee Mileage Expenditures	600	113	487
General Association Dues	150	175	(25)
Employee Medical Expenditures	500	-	500
Miscellaneous Contractual Expenditures	1,000	1,498	(498)
Total Contractual Services	<u>170,450</u>	<u>25,467</u>	<u>144,983</u>
Commodities			
Office Supplies	4,667	4,140	527
Operating Supplies	23,710	22,446	1,264
Computer Related Supplies	5,423	4,419	1,004
Utilities - Water	8,665	9,538	(873)
Uniform Supplies	4,000	1,883	2,117
Food	135,189	112,911	22,278
Clothing Supplies	5,688	6,610	(922)
Medical Supplies and Drugs	5,353	5,953	(600)
Occupational Therapy Supplies	250	79	171
Fuel - Vehicles	1,600	1,439	161
Total Commodities	<u>194,545</u>	<u>169,418</u>	<u>25,127</u>
Capital Outlay			
Special Purpose Equipment	16,523	16,391	132
Total Juvenile Justice Center	<u>3,101,067</u>	<u>3,101,067</u>	<u>-</u>
Kids Education Program			
Personnel Services			
Salaries and Wages	27,806	29,050	(1,244)
Benefits			
Healthcare Contribution	6,690	6,119	571
Dental Contribution	213	199	14
Total Benefits	<u>6,903</u>	<u>6,318</u>	<u>585</u>
Contractual Services			
Contractual/Consulting Services	37,869	30,517	7,352
Repairs and Maintenance- Copiers	2,500	218	2,282
General Printing	2,250	-	2,250
Total Contractual Services	<u>42,619</u>	<u>30,735</u>	<u>11,884</u>
Commodities			
Office Supplies	6,500	5,616	884
Operating Supplies	4,000	2,325	1,675
Books and Subscriptions	1,500	745	755
Total Commodities	<u>12,000</u>	<u>8,686</u>	<u>3,314</u>
Total Kids Education Program	<u>89,328</u>	<u>74,789</u>	<u>14,539</u>

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Diagnostic Center			
Personnel Services			
Salaries and Wages	\$ 412,417	\$ 369,491	\$ 42,926
Benefits			
Healthcare Contribution	94,270	32,140	62,130
Dental Contribution	3,380	1,130	2,250
Total Benefits	<u>97,650</u>	<u>33,270</u>	<u>64,380</u>
Contractual Services			
Contractual/Consulting Services	15,000	87,632 (	72,632)
Juvenile Board and Care	-	32,967 (	32,967)
Repairs and Maintenance - Computers	750	-	750
Repairs and Maintenance - Copiers	750	2,323 (	1,573)
Repairs and Maintenance - Equipment	500	-	500
General Printing	50	-	50
Conferences and Meetings	-	39 (	39)
Employee Training	1,000	279	721
Employee Mileage Expenditures	5,500	6,674 (	1,174)
General Association Dues	700	534	166
Miscellaneous Contractual Expenditures	200	-	200
Total Contractual Services	<u>24,450</u>	<u>130,448 (</u>	<u>105,998)</u>
Commodities			
Office Supplies	1,000	1,015 (	15)
Books and Subscriptions	1,500	270	1,230
Medical Supplies and Drugs	50	-	50
Testing Materials	11,000	13,573 (	2,573)
Total Commodities	<u>13,550</u>	<u>14,858 (</u>	<u>1,308)</u>
Total Diagnostic Center	<u>548,067</u>	<u>548,067</u>	<u>-</u>
County Coroner			
Personnel Services			
Salaries and Wages	423,676	419,740	3,936
Employee Per Diem	69,080	64,125	4,955
Total Personnel Services	<u>492,756</u>	<u>483,865</u>	<u>8,891</u>
Benefits			
Healthcare Contribution	94,523	85,899	8,624
Dental Contribution	3,697	3,450	247
Total Benefits	<u>98,220</u>	<u>89,349</u>	<u>8,871</u>
Contractual Services			
Contractual/Consulting Services	42,000	43,329 (	1,329)
Autopsies	45,000	43,413	1,587
Forensic Expenditures	6,000	2,165	3,835
Toxicology Expenditures	40,000	39,380	620
X-Rays	1,500	-	1,500
Repairs and Maintenance - Copiers	1,000	389	611
Repairs and Maintenance - Vehicles	8,000	3,835	4,165

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Conferences and Meetings	\$ 800	\$ 1,030	(\$ 230)
Employee Training	2,000	675	1,325
Employee Mileage Expenditures	250	14	236
General Association Dues	650	725	(75)
Miscellaneous Contractual Expenditures	4,500	4,051	449
Total Contractual Services	151,700	139,006	12,694
Commodities			
Office Supplies	1,042	880	162
Books and Subscriptions	300	141	159
Uniform Supplies	1,000	1,082	(82)
Fuel - Vehicles	8,000	7,480	520
Total Commodities	10,342	9,583	759
Total County Coroner	753,018	721,803	31,215
Emergency Services			
Personnel Services			
Salaries and Wages	144,362	148,368	(4,006)
Benefits			
Healthcare Contribution	19,143	18,356	787
Dental Contribution	716	715	1
Total Benefits	19,859	19,071	788
Contractual Services			
Community Action Program	13,706	4,068	9,638
Repairs and Maintenance - Communications Equip.	6,802	6,530	272
Repairs and Maintenance - Equipment	1,000	1,107	(107)
Equipment Rental	1,800	1,682	118
Repairs and Maintenance - Vehicles	7,666	6,299	1,367
General Association Dues	90	-	90
Miscellaneous Contractual Expenditures	2,120	493	1,627
Total Contractual Services	33,184	20,179	13,005
Commodities			
Office Supplies	1,000	638	362
Operating Supplies	6,500	4,756	1,744
Fuel - Vehicles	4,800	7,203	(2,403)
Total Commodities	12,300	12,597	297
Total Emergency Services	209,705	200,215	9,490
County Development			
Personnel Services			
Salaries and Wages	709,250	731,243	(21,993)
Part-Time Salaries	25,740	-	25,740
Employee Per Diem	7,500	3,060	4,440
Total Personnel Services	742,490	734,303	8,187
Benefits			
Healthcare Contribution	156,719	151,857	4,862

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account
Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 5,751	\$ 5,781	(\$ 30)
Total Benefits	162,470	157,638	4,832
Contractual Services			
Project Administration Services	13,250	-	13,250
Contractual/Consulting Services	90,000	20,848	69,152
Zoning Board of Appeals	1,350	-	1,350
Repairs and Maintenance - Computers	4,000	-	4,000
Repairs and Maintenance - Copiers	7,000	10,501	(3,501)
Repairs and Maintenance - Communications Equip.	1,000	-	1,000
Repairs and Maintenance - Vehicles	30,000	6,473	23,527
Repairs and Maintenance - Office Equipment	1,000	-	1,000
General Printing	12,500	1,149	11,351
Legal Printing	12,000	6,224	5,776
Conferences and Meetings	8,000	2,858	5,142
Employee Training	2,000	11	1,989
Employee Mileage Expenditures	3,000	1,352	1,648
General Association Dues	5,000	2,213	2,787
Miscellaneous Contractual Expenditures	4,500	832	3,668
Total Contractual Services	194,600	52,461	142,139
Commodities			
Office Supplies	4,500	5,064	(564)
Operating Supplies	7,250	3,267	3,983
Computer Related Supplies	2,500	373	2,127
Books and Subscriptions	2,000	1,876	124
Computer Software - Non-Capital	1,500	-	1,500
Computer Hardware - Non-Capital	1,980	443	1,537
Photography Supplies	500	-	500
Fuel - Vehicles	12,000	11,402	598
Total Commodities	32,230	22,425	9,805
Total County Development	1,131,790	966,827	164,963
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

(Continued)

KANE COUNTY, ILLINOIS

General Fund - General Account Schedule of Expenditures - Budget and Actual For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Water Resources			
Personnel Services			
Salaries and Wages	\$ 350,400	\$ 356,794	(\$ 6,394)
Benefits			
Healthcare Contribution	59,201	56,597	2,604
Dental Contribution	1,887	1,875	12
Total Benefits	<u>61,088</u>	<u>58,472</u>	<u>2,616</u>
Contractual Services			
Repairs and Maintenance - Copiers	700	158	542
Repairs and Maintenance - Equipment	15,000	-	15,000
Repairs and Maintenance - Vehicles	2,000	1,490	510
Repairs and Maintenance - Office Equipment	600	-	600
General Printing	100	50	50
Legal Printing	1,600	805	795
Conferences and Meetings	1,000	2,692	(1,692)
Employee Training	500	-	500
Employee Mileage Expenditures	100	144	(44)
General Association Dues	1,000	846	154
Total Contractual Services	<u>22,600</u>	<u>6,185</u>	<u>16,415</u>
Commodities			
Office Supplies	500	148	352
Operating Supplies	100	-	100
Computer Related Supplies	300	165	135
Books and Subscriptions	100	-	100
Computer Software - Non-Capital	2,000	2,286	(286)
Photography Supplies	300	-	300
Fuel - Vehicles	1,000	723	277
Total Commodities	<u>4,300</u>	<u>3,322</u>	<u>978</u>
Total Water Resources	<u>438,388</u>	<u>424,773</u>	<u>13,615</u>
Debt Service - Principal	1,155,000	1,155,000	-
Debt Service - Interest and Fees	<u>1,266,579</u>	<u>1,266,528</u>	<u>51</u>
Total Expenditures	<u>\$ 72,541,381</u>	<u>\$ 71,110,146</u>	<u>\$ 1,431,235</u>

KANE COUNTY, ILLINOIS

General Fund - Special Reserve Account
Schedule of Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Other Financing Sources (Uses)			
Transfers In	\$ 1,800,000	\$ 1,800,000	\$ -
Total Other Financing Sources (Uses)	<u>1,800,000</u>	<u>1,800,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 1,800,000</u>	<u>1,800,000</u>	<u>\$ -</u>
Fund Balance at Beginning of Year		<u>-</u>	
Fund Balance at End of Year		<u>\$ 1,800,000</u>	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 1,800	\$ 1,796	(\$ 4)
Total Revenues	1,800	1,796	(4)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	319,390	280,825	38,565
Benefits			
Healthcare Contribution	68,280	62,915	5,365
Dental Contribution	2,627	2,615	12
FICA/SS Contribution	24,433	20,801	3,632
IMRF Contribution	34,430	30,371	4,059
Total Benefits	129,770	116,702	13,068
Contractual Services			
Trials and Costs of Hearings	4,165	3,028	1,137
Liability Insurance	8,432	8,432	-
Workers Compensation	5,430	5,430	-
Unemployment Claims	798	798	-
Conferences and Meetings	865	-	865
Employee Training	595	54	541
General Association Dues	1,148	1,149	(1)
Total Contractual Services	21,433	18,891	2,542
Total Expenditures	470,593	416,418	54,175
Excess (Deficiency) of Revenues Over Expenditures	(468,793)	(414,622)	(883,415)
Other Financing Sources (Uses)			
Transfers In	468,793	468,793	-
Total Other Financing Sources (Uses)	468,793	468,793	-
Net Change in Fund Balance	\$ -	54,171	\$ 54,171
Fund Balance at Beginning of Year		176,024	
Fund Balance at End of Year		\$ 230,195	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,000	\$ -	(\$ 1,000)
Interest	600	622	22
Total Revenues	1,600	622	(978)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	164,498	167,837	(3,339)
Benefits			
Healthcare Contribution	35,408	32,826	2,582
Dental Contribution	1,153	1,099	54
FICA/SS Contribution	12,584	11,276	1,308
IMRF Contribution	17,733	18,363	(630)
Total Benefits	66,878	63,564	3,314
Contractual Services			
Trials and Costs of Hearing	500	-	500
Liability Insurance	4,343	4,343	-
Workers Compensation	2,796	2,796	-
Unemployment Claims	411	411	-
Conferences and Meetings	500	-	500
General Association Dues	379	432	(53)
Total Contractual Services	8,929	7,982	947
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	400	48	352
Total Commodities	500	48	452
Total Expenditures	240,805	239,431	1,374
Excess (Deficiency) of Revenues Over Expenditures	(239,205)	(238,809)	(478,014)
Other Financing Sources (Uses)			
Transfers In	239,205	239,205	-
Total Other Financing Sources (Uses)	239,205	239,205	-
Net Change in Fund Balance	\$ -	396	\$ 396
Fund Balance at Beginning of Year		34,903	
Fund Balance at End of Year		\$ 35,299	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 1,100	\$ 1,572	\$ 472
Total Revenues	1,100	1,572	472
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	132,135	4,994	127,141
Benefits			
Healthcare Contribution	10,480	242	10,238
Dental Contribution	482	10	472
FICA/SS Contribution	10,108	380	9,728
IMRF Contribution	14,244	530	13,714
Total Benefits	35,314	1,162	34,152
Contractual Services			
Contractual/Consulting Services	1,500	-	1,500
Liability Insurance	3,488	3,488	-
Workers Compensation	2,246	2,246	-
Unemployment Claims	330	330	-
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	37,773	12,227
Total Contractual Services	61,314	43,837	17,477
Commodities			
Office Supplies	100	-	100
Books and Subscriptions	200	-	200
Photography Supplies	100	-	100
Total Commodities	400	-	400
Total Expenditures	229,163	49,993	179,170
Net Change in Fund Balance	(\$ 228,063)	(48,421)	\$ 179,642
Fund Balance at Beginning of Year		398,803	
Fund Balance at End of Year		\$ 350,382	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 52,000	\$ -	(\$ 52,000)
Interest	500	2,990	2,490
Total Revenues	52,500	2,990	(49,510)
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Special Studies	100,000	13,742	86,258
Engineering Services	90,000	40,005	49,995
Contractual/Consulting Services	75,000	81,216	(6,216)
Total Contractual Services	265,000	134,963	130,037
Total Development, Housing and Economic Development	265,000	134,963	130,037
Capital Outlay			
Other Construction	539,525	337,252	202,273
Total Expenditures	804,525	472,215	332,310
Excess (Deficiency) of Revenues Over Expenditures	(752,025)	(469,225)	(1,221,250)
Other Financing Sources (Uses)			
Transfers In	654,739	540,000	(114,739)
Total Other Financing Sources (Uses)	654,739	540,000	(114,739)
Net Change in Fund Balance	(\$ 97,286)	70,775	\$ 168,061
Fund Balance at Beginning of Year		443,812	
Fund Balance at End of Year		\$ 514,587	

KANE COUNTY, ILLINOIS

November 30, 2012

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 9% 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.

Judicial Technology Sales Tax Fund - To account for 6% of the County's share of the .25% Regional Transportation Authority (RTA) Mass Transit Sales Tax to be used to fund capital costs of judicial technology 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.

KANE COUNTY, ILLINOIS

November 30, 2012

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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

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

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.

State's Attorney Records 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 State's Attorney records.

KANE COUNTY, ILLINOIS

November 30, 2012

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

KANE COUNTY, ILLINOIS

November 30, 2012

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

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.

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.

Quality of Kane Grants Fund - To account for various grant programs designed to improve the quality of life and health of the citizens of the County.

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, 2012

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 and Series 2011.

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, 2012

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, 2012

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	\$ 4,934,438	\$ 29,134	\$ 2,291,095	\$ 7,328,433	\$ 3,755,540
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	2,552	15	1,182	3,030	1,934
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	542	87,226	217,315	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	92,500	-	-	-	-
Total Assets	<u>\$ 5,029,490</u>	<u>\$ 29,691</u>	<u>\$ 2,379,503</u>	<u>\$ 7,548,778</u>	<u>\$ 3,757,474</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 145,282	\$ -	\$ 7,097	\$ -	\$ -
Accrued Payroll	111,805	-	35,730	1,405,657	216,298
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>257,087</u>	<u>-</u>	<u>42,827</u>	<u>1,405,657</u>	<u>216,298</u>
Fund Balances					
Nonspendable	92,500	-	-	-	-
Restricted	4,190,464	9,809	1,925,420	4,060,905	3,003,892
Committed	-	-	-	-	-
Assigned	489,439	19,882	411,256	2,082,216	537,284
Unassigned	-	-	-	-	-
Total Fund Balances	<u>4,772,403</u>	<u>29,691</u>	<u>2,336,676</u>	<u>6,143,121</u>	<u>3,541,176</u>
Total Liabilities and Fund Balances	<u>\$ 5,029,490</u>	<u>\$ 29,691</u>	<u>\$ 2,379,503</u>	<u>\$ 7,548,778</u>	<u>\$ 3,757,474</u>

Riverboat Fund	Public Safety Sales Tax Fund	Transit Sales Tax Contingency Fund	Judicial Technology Sales Tax Fund	Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund
\$ 12,580,285	\$ 2,617,094	\$ 1,989,773	\$ 153,350	\$ 493,138	\$ 67,772	\$ 680,056
770,678	-	-	-	-	-	-
6,973	1,402	1,025	-	236	36	360
-	336,976	112,325	224,651	-	-	-
-	-	-	-	-	-	-
-	-	-	-	145	-	22,272
968,010	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 14,325,946</u>	<u>\$ 2,955,472</u>	<u>\$ 2,103,123</u>	<u>\$ 378,001</u>	<u>\$ 493,519</u>	<u>\$ 67,808</u>	<u>\$ 702,688</u>
\$ 129,045	\$ 146,676	\$ -	\$ -	\$ 476	\$ 11,470	\$ 717
-	-	-	-	-	4,244	12,128
-	-	-	-	-	-	-
-	114,272	38,091	76,181	-	-	-
<u>129,045</u>	<u>260,948</u>	<u>38,091</u>	<u>76,181</u>	<u>476</u>	<u>15,714</u>	<u>12,845</u>
-	-	-	-	-	-	-
-	-	-	-	425,306	19,597	288,279
12,854,232	2,652,621	1,954,731	301,820	-	-	-
1,342,669	41,903	110,301	-	67,737	32,497	401,564
-	-	-	-	-	-	-
<u>14,196,901</u>	<u>2,694,524</u>	<u>2,065,032</u>	<u>301,820</u>	<u>493,043</u>	<u>52,094</u>	<u>689,843</u>
<u>\$ 14,325,946</u>	<u>\$ 2,955,472</u>	<u>\$ 2,103,123</u>	<u>\$ 378,001</u>	<u>\$ 493,519</u>	<u>\$ 67,808</u>	<u>\$ 702,688</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund
Assets					
Cash and Investments	\$ 47,247	\$ 205,194	\$ 15,095	\$ 751,845	\$ 553,313
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	24	102	8	334	249
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	2,558	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 49,829</u>	<u>\$ 205,296</u>	<u>\$ 15,103</u>	<u>\$ 752,179</u>	<u>\$ 553,562</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 8,280	\$ -	\$ 37,209	\$ 14,871
Accrued Payroll	1,869	-	-	151,728	61,905
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	<u>1,869</u>	<u>8,280</u>	<u>-</u>	<u>188,937</u>	<u>76,776</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	46,994	179,120	15,026	428,902	363,386
Committed	-	-	-	-	-
Assigned	966	17,896	77	134,340	113,400
Unassigned	-	-	-	-	-
Total Fund Balances	<u>47,960</u>	<u>197,016</u>	<u>15,103</u>	<u>563,242</u>	<u>476,786</u>
Total Liabilities and Fund Balances	<u>\$ 49,829</u>	<u>\$ 205,296</u>	<u>\$ 15,103</u>	<u>\$ 752,179</u>	<u>\$ 553,562</u>

Child Support Fund	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
\$ 104,970	\$ 212,307	\$ 67,486	\$ 183,913	\$ 420,726	\$ 104,460	\$ 45,562
-	-	-	-	-	-	-
50	102	31	-	-	-	23
5,171	-	-	153,005	-	-	-
-	-	-	-	-	-	-
-	-	-	-	36,000	5,175	5,673
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 110,191</u>	<u>\$ 212,409</u>	<u>\$ 67,517</u>	<u>\$ 336,918</u>	<u>\$ 456,726</u>	<u>\$ 109,635</u>	<u>\$ 51,258</u>
\$ 1,875	\$ 3,365	\$ 16,000	\$ 1,500	\$ -	\$ 155	\$ -
10,658	15,443	5,403	35,562	18,586	6,196	3,193
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>12,533</u>	<u>18,808</u>	<u>21,403</u>	<u>37,062</u>	<u>18,586</u>	<u>6,351</u>	<u>3,193</u>
-	-	-	-	-	-	-
22,016	181,526	45,735	222,028	-	-	-
-	-	-	-	-	-	-
75,642	12,075	379	77,828	438,140	103,284	48,065
-	-	-	-	-	-	-
<u>97,658</u>	<u>193,601</u>	<u>46,114</u>	<u>299,856</u>	<u>438,140</u>	<u>103,284</u>	<u>48,065</u>
\$ 110,191	\$ 212,409	\$ 67,517	\$ 336,918	\$ 456,726	\$ 109,635	\$ 51,258

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Law Library Fund
Assets					
Cash and Investments	\$ 32,240	\$ 200,376	\$ 128,950	\$ 7,758	\$ 230,829
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	-	86	67	-	116
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	6,992	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 32,240	\$ 207,454	\$ 129,017	\$ 7,758	\$ 230,945
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ 14,120	\$ 90	\$ -	\$ 23,380
Accrued Payroll	-	71,108	-	-	8,895
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	-	85,228	90	-	32,275
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	32,240	-	128,496	7,758	168,062
Committed	-	-	-	-	-
Assigned	-	122,226	431	-	30,608
Unassigned	-	-	-	-	-
Total Fund Balances	32,240	122,226	128,927	7,758	198,670
Total Liabilities and Fund Balances	\$ 32,240	\$ 207,454	\$ 129,017	\$ 7,758	\$ 230,945

Court Security Fund	Arrestees' Medical Costs Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
\$ 836,703	\$ 15,078	\$ 546,036	\$ 2,312,887	\$ 191,538	\$ 426,656	\$ 118,645
-	-	-	-	-	-	-
274	7	-	-	96	221	60
-	-	-	-	-	-	-
-	-	98,702	-	-	-	-
-	-	-	-	-	-	-
13,300	-	-	-	-	-	-
<u>\$ 850,277</u>	<u>\$ 15,085</u>	<u>\$ 644,738</u>	<u>\$ 2,312,887</u>	<u>\$ 191,634</u>	<u>\$ 426,877</u>	<u>\$ 118,705</u>
\$ 2,716	\$ -	\$ 73,340	\$ 263,256	\$ 6,721	\$ 14,351	\$ 6,774
299,248	-	83,943	-	-	31,897	4,645
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>301,964</u>	<u>-</u>	<u>157,283</u>	<u>263,256</u>	<u>6,721</u>	<u>46,248</u>	<u>11,419</u>
13,300	-	-	-	-	-	-
-	14,860	487,455	2,049,631	182,421	-	-
-	-	-	-	-	-	-
535,013	225	-	-	2,492	380,629	107,286
-	-	-	-	-	-	-
<u>548,313</u>	<u>15,085</u>	<u>487,455</u>	<u>2,049,631</u>	<u>184,913</u>	<u>380,629</u>	<u>107,286</u>
<u>\$ 850,277</u>	<u>\$ 15,085</u>	<u>\$ 644,738</u>	<u>\$ 2,312,887</u>	<u>\$ 191,634</u>	<u>\$ 426,877</u>	<u>\$ 118,705</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Special Revenue Funds (Continued)

	Probation Victim Services Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund
Assets					
Cash and Investments	\$ 18,137	\$ 116,393	\$ 300,799	\$ 10,353,290	\$ 662,815
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	9	58	171	5,369	345
Intergovernmental Receivable	-	-	-	55,923	3,577
Loans Receivable	-	-	-	-	-
Other Receivables	-	17,260	58,003	26,265	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 18,146</u>	<u>\$ 133,711</u>	<u>\$ 358,973</u>	<u>\$ 10,440,847</u>	<u>\$ 666,737</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 5,000	\$ 6,002	\$ 20,603	\$ 334,518	\$ 65,178
Accrued Payroll	-	-	25,553	153,871	-
Due to Other Funds	-	-	859,823	-	-
Deferred Revenue	-	-	-	12,196	3,577
Total Liabilities	<u>5,000</u>	<u>6,002</u>	<u>905,979</u>	<u>500,585</u>	<u>68,755</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	13,073	127,007	-	7,977,193	360,648
Committed	-	-	-	-	-
Assigned	73	702	-	1,963,069	237,334
Unassigned	-	-	(547,006)	-	-
Total Fund Balances	<u>13,146</u>	<u>127,709</u>	<u>(547,006)</u>	<u>9,940,262</u>	<u>597,982</u>
Total Liabilities and Fund Balances	<u>\$ 18,146</u>	<u>\$ 133,711</u>	<u>\$ 358,973</u>	<u>\$ 10,440,847</u>	<u>\$ 666,737</u>

Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund	Community Development Block Grant Fund	Home Program Fund
\$ 10,902,289	\$ 67,802	\$ 2,897,704	\$ 263,919	\$ 597,631	\$ 191	\$ 5,945
-	-	-	-	-	-	-
5,792	35	1,538	137	310	-	-
959,639	-	203,232	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,870	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 11,867,720</u>	<u>\$ 67,837</u>	<u>\$ 3,102,474</u>	<u>\$ 264,056</u>	<u>\$ 597,941</u>	<u>\$ 2,061</u>	<u>\$ 5,945</u>
\$ 521,706	\$ -	\$ 27,946	\$ 3,516	\$ 2,402	\$ 128	\$ -
135,062	-	179,059	24,149	14,418	10,072	1,291
-	-	-	-	-	-	-
101	-	-	-	-	-	-
<u>656,869</u>	<u>-</u>	<u>207,005</u>	<u>27,665</u>	<u>16,820</u>	<u>10,200</u>	<u>1,291</u>
-	-	-	-	-	-	-
11,210,851	57,913	2,311,713	-	456,581	-	4,654
-	-	-	-	-	-	-
-	9,924	583,756	236,391	124,540	-	-
-	-	-	-	-	(8,139)	-
<u>11,210,851</u>	<u>67,837</u>	<u>2,895,469</u>	<u>236,391</u>	<u>581,121</u>	<u>(8,139)</u>	<u>4,654</u>
<u>\$ 11,867,720</u>	<u>\$ 67,837</u>	<u>\$ 3,102,474</u>	<u>\$ 264,056</u>	<u>\$ 597,941</u>	<u>\$ 2,061</u>	<u>\$ 5,945</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Special Revenue Funds (Continued)

	Unincorporated Stormwater Management Fund	Homeless Management Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund
Assets					
Cash and Investments	\$ 109,764	\$ -	\$ 119,944	\$ 37,449	\$ 347,142
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	57	-	-	18	-
Intergovernmental Receivable	-	-	236,159	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 109,821	\$ -	\$ 356,103	\$ 37,467	\$ 347,142
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ 450,216	\$ -	\$ 60
Accrued Payroll	-	-	7,619	2,728	4,449
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	-
Total Liabilities	-	-	457,835	2,728	4,509
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	97,350	-	-	34,677	342,633
Committed	-	-	-	-	-
Assigned	12,471	-	-	62	-
Unassigned	-	-	(101,732)	-	-
Total Fund Balances	109,821	-	(101,732)	34,739	342,633
Total Liabilities and Fund Balances	\$ 109,821	\$ -	\$ 356,103	\$ 37,467	\$ 347,142

Stormwater Management Planning Fund	Farmland Preservation Fund	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
\$ 1,274,331	\$ 1,572,828	\$ 283,372	\$ 265,264	\$ 1,035,614	\$ 4,197	\$ 75,916,742
-	-	-	-	-	-	770,678
662	818	-	150	543	-	36,607
-	501,408	320,374	-	-	-	3,112,440
-	-	-	-	-	-	-
-	-	764	-	-	-	586,762
-	-	-	-	-	-	968,010
-	-	-	-	-	-	105,800
<u>\$ 1,274,993</u>	<u>\$ 2,075,054</u>	<u>\$ 604,510</u>	<u>\$ 265,414</u>	<u>\$ 1,036,157</u>	<u>\$ 4,197</u>	<u>\$ 81,497,039</u>
\$ 12,106	\$ -	\$ 539,895	\$ -	\$ 31,069	\$ -	\$ 2,949,111
2,613	-	64,615	-	4,793	-	3,226,433
-	-	-	-	-	-	859,823
-	-	-	-	-	-	244,418
<u>14,719</u>	<u>-</u>	<u>604,510</u>	<u>-</u>	<u>35,862</u>	<u>-</u>	<u>7,279,785</u>
-	-	-	-	-	-	105,800
-	-	-	257,459	780,966	3,718	42,535,764
-	-	-	-	-	-	17,763,404
1,260,274	2,075,054	-	7,955	219,329	479	14,469,163
-	-	-	-	-	-	(656,877)
<u>1,260,274</u>	<u>2,075,054</u>	<u>-</u>	<u>265,414</u>	<u>1,000,295</u>	<u>4,197</u>	<u>74,217,254</u>
<u>\$ 1,274,993</u>	<u>\$ 2,075,054</u>	<u>\$ 604,510</u>	<u>\$ 265,414</u>	<u>\$ 1,036,157</u>	<u>\$ 4,197</u>	<u>\$ 81,497,039</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Debt Service Funds

	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund
Assets					
Cash and Investments	\$ 1,806,281	\$ 1,236,401	\$ 2,855,847	\$ 8,416,760	\$ 921,957
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	886	635	1,493	4,337	457
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	6,702,893
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	<u>\$ 1,807,167</u>	<u>\$ 1,237,036</u>	<u>\$ 2,857,340</u>	<u>\$ 8,421,097</u>	<u>\$ 7,625,307</u>
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	968,010
Deferred Revenue	-	-	-	109,820	453,262
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>109,820</u>	<u>1,421,272</u>
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	-	1,237,036	-	-	6,204,035
Committed	1,807,167	-	2,857,340	8,311,277	-
Assigned	-	-	-	-	-
Unassigned	-	-	-	-	-
Total Fund Balances	<u>1,807,167</u>	<u>1,237,036</u>	<u>2,857,340</u>	<u>8,311,277</u>	<u>6,204,035</u>
Total Liabilities and Fund Balances	<u>\$ 1,807,167</u>	<u>\$ 1,237,036</u>	<u>\$ 2,857,340</u>	<u>\$ 8,421,097</u>	<u>\$ 7,625,307</u>

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Transit Sales Tax Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund
\$ 15,237,246	\$ 8,357,698	\$ 703,698	\$ -	\$ 77,393	\$ 17,898,013	\$ 522,743
-	-	-	-	-	-	-
7,808	2,058	396	-	24	9,332	273
-	-	-	-	-	394,075	-
6,702,893	-	-	-	-	-	-
-	-	-	-	123,217	-	-
-	560,748	-	-	-	-	-
-	-	-	-	-	-	-
<u>\$ 21,947,947</u>	<u>\$ 8,920,504</u>	<u>\$ 704,094</u>	<u>\$ -</u>	<u>\$ 200,634</u>	<u>\$ 18,301,420</u>	<u>\$ 523,016</u>
\$ -	\$ 39,067	\$ 80,973	\$ -	\$ 20,000	\$ 2,005,911	\$ 272,940
-	-	-	-	-	-	-
968,010	-	-	-	123,217	-	-
563,082	-	-	-	-	216,571	-
<u>1,531,092</u>	<u>39,067</u>	<u>80,973</u>	<u>-</u>	<u>143,217</u>	<u>2,222,482</u>	<u>272,940</u>
-	-	-	-	-	-	-
7,441,071	-	613,028	-	30,142	13,441,386	-
12,975,784	-	-	-	-	-	-
-	8,881,437	10,093	-	27,275	2,637,552	250,076
-	-	-	-	-	-	-
<u>20,416,855</u>	<u>8,881,437</u>	<u>623,121</u>	<u>-</u>	<u>57,417</u>	<u>16,078,938</u>	<u>250,076</u>
<u>\$ 21,947,947</u>	<u>\$ 8,920,504</u>	<u>\$ 704,094</u>	<u>\$ -</u>	<u>\$ 200,634</u>	<u>\$ 18,301,420</u>	<u>\$ 523,016</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

Capital Projects Funds (Continued)

	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund
Assets					
Cash and Investments	\$ 488,461	\$ 2,624,636	\$ 332,004	\$ 434,672	\$ 1,390,823
Cash Held by Paying Agent	-	-	-	-	-
Interest Receivable	255	1,369	178	226	725
Intergovernmental Receivable	-	-	-	-	-
Loans Receivable	-	-	-	-	-
Other Receivables	-	-	-	-	-
Due from Other Funds	-	-	-	-	-
Prepaid Items	-	-	-	-	-
Total Assets	\$ 488,716	\$ 2,626,005	\$ 332,182	\$ 434,898	\$ 1,391,548
Liabilities and Fund Balances					
Liabilities					
Accounts Payable	\$ 8,480	\$ 151,005	\$ 68,331	\$ -	\$ 105,900
Accrued Payroll	-	-	-	-	-
Due to Other Funds	-	-	-	-	-
Deferred Revenue	-	-	-	-	158,752
Total Liabilities	8,480	151,005	68,331	-	264,652
Fund Balances					
Nonspendable	-	-	-	-	-
Restricted	282,963	2,193,282	114,457	279,178	906,557
Committed	-	-	-	-	-
Assigned	197,273	281,718	149,394	155,720	220,339
Unassigned	-	-	-	-	-
Total Fund Balances	480,236	2,475,000	263,851	434,898	1,126,896
Total Liabilities and Fund Balances	\$ 488,716	\$ 2,626,005	\$ 332,182	\$ 434,898	\$ 1,391,548

						Permanent Fund
Upper Fox Impact Fees Fund	West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund
\$ 2,048,696	\$ 12,383	\$ 850,643	\$ 600,665	\$ 433,640	\$ 36,776,168	\$ 3,048,291
-	-	-	-	-	-	-
1,068	7	449	267	227	16,854	1,585
5,500	-	-	-	-	399,575	-
-	-	-	-	-	-	-
-	-	-	-	-	123,217	26,272
-	-	-	-	-	560,748	-
-	-	-	-	-	-	-
<u>\$ 2,055,264</u>	<u>\$ 12,390</u>	<u>\$ 851,092</u>	<u>\$ 600,932</u>	<u>\$ 433,867</u>	<u>\$ 37,876,562</u>	<u>\$ 3,076,148</u>
\$ 35,200	\$ -	\$ 101,718	\$ -	\$ -	\$ 2,889,525	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	123,217	-
5,500	-	-	-	-	380,823	-
<u>40,700</u>	<u>-</u>	<u>101,718</u>	<u>-</u>	<u>-</u>	<u>3,393,565</u>	<u>-</u>
-	-	-	-	-	-	1,150,000
1,840,884	-	728,123	589,726	425,052	21,444,778	-
-	-	-	-	-	-	-
173,680	12,390	21,251	11,206	8,815	13,038,219	1,926,148
-	-	-	-	-	-	-
<u>2,014,564</u>	<u>12,390</u>	<u>749,374</u>	<u>600,932</u>	<u>433,867</u>	<u>34,482,997</u>	<u>3,076,148</u>
<u>\$ 2,055,264</u>	<u>\$ 12,390</u>	<u>\$ 851,092</u>	<u>\$ 600,932</u>	<u>\$ 433,867</u>	<u>\$ 37,876,562</u>	<u>\$ 3,076,148</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Balance Sheet
November 30, 2012

	Total Nonmajor Governmental Funds
Assets	
Cash and Investments	\$ 130,978,447
Cash Held by Paying Agent	770,678
Interest Receivable	62,854
Intergovernmental Receivable	3,512,015
Loans Receivable	6,702,893
Other Receivables	736,251
Due from Other Funds	1,528,758
Prepaid Items	105,800
Total Assets	<u>\$ 144,397,696</u>
Liabilities and Fund Balances	
Liabilities	
Accounts Payable	\$ 5,838,636
Accrued Payroll	3,226,433
Due to Other Funds	1,951,050
Deferred Revenue	1,188,323
Total Liabilities	<u>12,204,442</u>
Fund Balances	
Nonspendable	1,255,800
Restricted	71,421,613
Committed	30,739,188
Assigned	29,433,530
Unassigned	(656,877)
Total Fund Balances	<u>132,193,254</u>
Total Liabilities and Fund Balances	<u>\$ 144,397,696</u>

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KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Special Revenue Funds

	Insurance Liability Fund	County Automation Fund	Geographic Information Systems Fund	Illinois Municipal Retirement Fund	Social Security Fund
Revenues					
Property Tax	\$ 3,767,925	\$ -	\$ -	\$ 6,242,230	\$ 3,303,029
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	4	7,046	1,414,032	-	-
Fines	-	-	-	-	-
Reimbursements	164,023	-	-	-	308
Interest	14,206	112	8,622	13,221	13,100
Miscellaneous	13,697	-	-	-	-
Total Revenues	3,959,855	7,158	1,422,654	6,255,451	3,316,437
Expenditures					
Current:					
General Government	1,685,975	-	932,202	6,104,568	3,223,011
Public Service and Records	-	-	-	-	-
Judicial	848,355	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	75,571	-	-
Total Expenditures	2,534,330	-	1,007,773	6,104,568	3,223,011
Excess (Deficiency) of Revenues Over Expenditures	1,425,525	7,158	414,881	150,883	93,426
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	6,149	-	-	1,443,127	22,666
Transfers Out	-	-	(14,281)	-	-
Total Other Financing Sources (Uses)	6,149	-	(14,281)	1,443,127	22,666
Net Change in Fund Balances	1,431,674	7,158	400,600	1,594,010	116,092
Fund Balances (Deficit), Beginning of Year	3,340,729	22,533	1,936,076	4,549,111	3,425,084
Fund Balances (Deficit), End of Year	\$ 4,772,403	\$ 29,691	\$ 2,336,676	\$ 6,143,121	\$ 3,541,176

Riverboat Fund	Public Safety Sales Tax Fund	Transit Sales Tax Contingency Fund	Judicial Technology Sales Tax Fund	Tax Sale Automation Fund	Vital Records Automation Fund	Recorder's Automation Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	1,937,683	447,900	301,820	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	51,221	139,588	362,200
-	-	-	-	-	-	-
35,476	10,842	7,487	-	1,924	263	3,530
5,766,837	-	-	-	10,590	-	-
<u>5,802,313</u>	<u>1,948,525</u>	<u>455,387</u>	<u>301,820</u>	<u>63,735</u>	<u>139,851</u>	<u>365,730</u>
1,684,067	-	-	-	-	-	-
-	-	-	-	28,564	127,614	622,667
-	548,060	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	983,818	-	-	16,418	26,080	174,495
<u>1,684,067</u>	<u>1,531,878</u>	<u>-</u>	<u>-</u>	<u>44,982</u>	<u>153,694</u>	<u>797,162</u>
<u>4,118,246</u>	<u>416,647</u>	<u>455,387</u>	<u>301,820</u>	<u>18,753</u>	<u>(13,843)</u>	<u>(431,432)</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
(3,360,786)	-	-	-	-	-	-
(3,360,786)	-	-	-	-	-	-
757,460	416,647	455,387	301,820	18,753	(13,843)	(431,432)
<u>13,439,441</u>	<u>2,277,877</u>	<u>1,609,645</u>	<u>-</u>	<u>474,290</u>	<u>65,937</u>	<u>1,121,275</u>
<u>\$ 14,196,901</u>	<u>\$ 2,694,524</u>	<u>\$ 2,065,032</u>	<u>\$ 301,820</u>	<u>\$ 493,043</u>	<u>\$ 52,094</u>	<u>\$ 689,843</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
 Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
 For the Year Ended November 30, 2012

Special Revenue Funds (Continued)

	Rental Housing Support Surcharge Fund	Children's Waiting Room Fund	DUI Fund	Court Automation Fund	Court Document Storage Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	42,134	114,151	-	1,244,055	-
Fines	-	-	7,631	-	1,181,162
Reimbursements	-	-	-	-	-
Interest	177	819	45	2,185	2,139
Miscellaneous	-	-	-	-	-
Total Revenues	<u>42,311</u>	<u>114,970</u>	<u>7,676</u>	<u>1,246,240</u>	<u>1,183,301</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	34,487	-	-	-	-
Judicial	-	113,320	-	1,155,700	1,283,227
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	14,048	-
Total Expenditures	<u>34,487</u>	<u>113,320</u>	<u>-</u>	<u>1,169,748</u>	<u>1,283,227</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>7,824</u>	<u>1,650</u>	<u>7,676</u>	<u>76,492</u>	<u>(99,926)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
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>7,824</u>	<u>1,650</u>	<u>7,676</u>	<u>76,492</u>	<u>(99,926)</u>
Fund Balances (Deficit), Beginning of Year	<u>40,136</u>	<u>195,366</u>	<u>7,427</u>	<u>486,750</u>	<u>576,712</u>
Fund Balances (Deficit), End of Year	<u>\$ 47,960</u>	<u>\$ 197,016</u>	<u>\$ 15,103</u>	<u>\$ 563,242</u>	<u>\$ 476,786</u>

Child Support Fund	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
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
25,782	-	-	728,981	143,967	101,821	36,873
122,380	273,197	115,516	-	-	-	-
-	-	-	-	58,894	-	-
490	853	269	-	-	2	221
-	-	-	-	-	-	-
<u>148,652</u>	<u>274,050</u>	<u>115,785</u>	<u>728,981</u>	<u>202,861</u>	<u>101,823</u>	<u>37,094</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
212,422	289,366	108,751	747,891	349,549	143,169	64,611
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>212,422</u>	<u>289,366</u>	<u>108,751</u>	<u>747,891</u>	<u>349,549</u>	<u>143,169</u>	<u>64,611</u>
(63,770)	(15,316)	7,034	(18,910)	(146,688)	(41,346)	(27,517)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	31,811	161,842	51,169	26,370
-	-	-	-	-	-	-
-	-	-	<u>31,811</u>	<u>161,842</u>	<u>51,169</u>	<u>26,370</u>
(63,770)	(15,316)	7,034	12,901	15,154	9,823	(1,147)
<u>161,428</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>\$ 97,658</u>	<u>\$ 193,601</u>	<u>\$ 46,114</u>	<u>\$ 299,856</u>	<u>\$ 438,140</u>	<u>\$ 103,284</u>	<u>\$ 48,065</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Special Revenue Funds (Continued)

	Weed and Seed Fund	Child Advocacy Center Fund	Equitable Sharing Program Fund	State's Attorney Records Automation Fund	Law Library Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	82,487	-	-	-
Charges for Services	-	413,544	-	7,758	305,582
Fines	-	-	-	-	113
Reimbursements	-	35,000	-	-	13,708
Interest	-	1,164	376	-	890
Miscellaneous	-	-	111,687	-	-
Total Revenues	-	532,195	112,063	7,758	320,293
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	850,859	6,754	-	332,918
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	-	2,466
Total Expenditures	-	850,859	6,754	-	335,384
Excess (Deficiency) of Revenues Over Expenditures	-	(318,664)	105,309	7,758	(15,091)
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	300,000	-	-	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	-	300,000	-	-	-
Net Change in Fund Balances	-	(18,664)	105,309	7,758	(15,091)
Fund Balances (Deficit), Beginning of Year	32,240	140,890	23,618	-	213,761
Fund Balances (Deficit), End of Year	\$ 32,240	\$ 122,226	\$ 128,927	\$ 7,758	\$ 198,670

Court Security Fund	Arrestees' Medical Costs Fund	Kane Comm Fund	Probation Services Fund	Substance Abuse Screening Fund	Drug Court Special Resources Fund	Juvenile Drug Court Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
1,546,622	28,161	650,542	1,014,331	92,334	109,119	46,765
-	-	-	-	-	-	-
-	-	508,048	30,856	-	-	-
2,610	75	-	-	685	2,789	642
-	-	-	886	-	-	-
<u>1,549,232</u>	<u>28,236</u>	<u>1,158,590</u>	<u>1,046,073</u>	<u>93,019</u>	<u>111,908</u>	<u>47,407</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
2,002,516	21,025	1,544,424	1,067,126	39,418	665,683	122,766
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
18,580	-	-	29,810	-	-	-
<u>2,021,096</u>	<u>21,025</u>	<u>1,544,424</u>	<u>1,096,936</u>	<u>39,418</u>	<u>665,683</u>	<u>122,766</u>
(471,864)	7,211	(385,834)	(50,863)	53,601	(553,775)	(75,359)
-	-	-	-	-	-	-
-	-	-	-	-	-	-
210,985	-	566,012	-	-	688,039	111,894
-	-	-	(201,809)	-	-	-
<u>210,985</u>	<u>-</u>	<u>566,012</u>	<u>(201,809)</u>	<u>-</u>	<u>688,039</u>	<u>111,894</u>
(260,879)	7,211	180,178	(252,672)	53,601	134,264	36,535
<u>809,192</u>	<u>7,874</u>	<u>307,277</u>	<u>2,302,303</u>	<u>131,312</u>	<u>246,365</u>	<u>70,751</u>
<u>\$ 548,313</u>	<u>\$ 15,085</u>	<u>\$ 487,455</u>	<u>\$ 2,049,631</u>	<u>\$ 184,913</u>	<u>\$ 380,629</u>	<u>\$ 107,286</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Special Revenue Funds (Continued)

	Probation Victim Services Fund	Coroner Administration Fund	Animal Control Fund	County Highway Fund	County Bridge Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ 4,992,645	\$ 311,577
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	250,227	-
Grants	-	-	-	-	-
Charges for Services	11,777	86,754	682,649	25,126	-
Fines	-	-	4,313	-	-
Reimbursements	-	-	20,995	461,231	14,959
Interest	47	363	1,215	27,211	2,583
Miscellaneous	-	-	2,578	47,606	-
Total Revenues	<u>11,824</u>	<u>87,117</u>	<u>711,750</u>	<u>5,804,046</u>	<u>329,119</u>
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	5,000	22,724	727,526	-	-
Highways and Streets	-	-	-	4,284,064	355,320
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	-	-	1,297,244	-
Total Expenditures	<u>5,000</u>	<u>22,724</u>	<u>727,526</u>	<u>5,581,308</u>	<u>355,320</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>6,824</u>	<u>64,393</u>	<u>(15,776)</u>	<u>222,738</u>	<u>(26,201)</u>
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	-	59,334	-
Transfers Out	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>59,334</u>	<u>-</u>
Net Change in Fund Balances	6,824	64,393	(15,776)	282,072	(26,201)
Fund Balances (Deficit), Beginning of Year	<u>6,322</u>	<u>63,316</u>	<u>(531,230)</u>	<u>9,658,190</u>	<u>624,183</u>
Fund Balances (Deficit), End of Year	<u>\$ 13,146</u>	<u>\$ 127,709</u>	<u>(\$ 547,006)</u>	<u>\$ 9,940,262</u>	<u>\$ 597,982</u>

Motor Fuel Tax Fund	County Highway Matching Fund	County Health Fund	Kane Kares Fund	Veterans' Commission Fund	Community Development Block Grant Fund	Home Program Fund
\$ -	\$ 65,033	\$ 1,965,374	\$ -	\$ 303,905	\$ -	\$ -
6,302,858	-	-	-	-	-	-
-	-	1,080,801	-	-	-	-
1,007,256	-	1,578,825	382,201	-	1,255,596	1,122,026
-	-	134,362	-	-	-	-
-	-	-	-	-	-	-
24	-	12,229	295	-	15,715	-
39,181	151	12,135	1,551	2,281	-	-
680	-	5,647	40	4,420	-	82,293
<u>7,349,999</u>	<u>65,184</u>	<u>4,789,373</u>	<u>384,087</u>	<u>310,606</u>	<u>1,271,311</u>	<u>1,204,319</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
3,432,194	64,862	-	-	-	-	-
-	-	4,644,855	649,401	315,153	-	-
-	-	-	-	-	-	-
-	-	-	-	-	1,297,930	1,193,914
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>1,007,256</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>478</u>	<u>-</u>
<u>4,439,450</u>	<u>64,862</u>	<u>4,644,855</u>	<u>649,401</u>	<u>315,153</u>	<u>1,298,408</u>	<u>1,193,914</u>
<u>2,910,549</u>	<u>322</u>	<u>144,518</u>	<u>(265,314)</u>	<u>(4,547)</u>	<u>(27,097)</u>	<u>10,405</u>
-	-	-	-	-	-	-
-	-	-	-	-	-	-
14,544	-	-	320,424	-	-	6,793
<u>(3,494,362)</u>	<u>-</u>	<u>(15,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(3,479,818)</u>	<u>-</u>	<u>(15,000)</u>	<u>320,424</u>	<u>-</u>	<u>-</u>	<u>6,793</u>
<u>(569,269)</u>	<u>322</u>	<u>129,518</u>	<u>55,110</u>	<u>(4,547)</u>	<u>(27,097)</u>	<u>17,198</u>
<u>11,780,120</u>	<u>67,515</u>	<u>2,765,951</u>	<u>181,281</u>	<u>585,668</u>	<u>18,958</u>	<u>(12,544)</u>
<u>\$ 11,210,851</u>	<u>\$ 67,837</u>	<u>\$ 2,895,469</u>	<u>\$ 236,391</u>	<u>\$ 581,121</u>	<u>(\$ 8,139)</u>	<u>\$ 4,654</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Special Revenue Funds (Continued)

	Unincorporated Stormwater Management Fund	Homeless Information Systems Fund	OCR & Recovery Act Programs Fund	Quality of Kane Grants Fund	Neighborhood Stabilization Program Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	88,765	2,259,282	74,000	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	-	498,201
Interest	458	-	-	62	-
Miscellaneous	-	-	-	-	-
Total Revenues	458	88,765	2,259,282	74,062	498,201
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	86,164	1,490,281	39,323	259,668
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	-	2,601	844,467	-	-
Total Expenditures	-	88,765	2,334,748	39,323	259,668
Excess (Deficiency) of Revenues Over Expenditures	458	-	(75,466)	34,739	238,533
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	-	-	-	-	(6,793)
Total Other Financing Sources (Uses)	-	-	-	-	(6,793)
Net Change in Fund Balances	458	-	(75,466)	34,739	231,740
Fund Balances (Deficit), Beginning of Year	109,363	-	(26,266)	-	110,893
Fund Balances (Deficit), End of Year	\$ 109,821	\$ -	(\$ 101,732)	\$ 34,739	\$ 342,633

Stormwater Management Planning Fund	Farmland Preservation Fund	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
\$ -	\$ -	\$ -	\$ -	\$ 676,849	\$ -	\$ 21,628,567
-	-	-	-	-	-	8,990,261
-	-	-	-	-	-	1,331,028
100,000	501,408	6,654,020	-	-	-	16,143,290
-	-	-	-	-	13,660	9,054,610
6,975	-	-	38,237	-	-	1,290,350
5,471	11,903	-	1,242	4,268	5	1,782,567
-	-	-	-	7,562	300	235,341
<u>112,446</u>	<u>513,311</u>	<u>6,654,020</u>	<u>39,479</u>	<u>688,679</u>	<u>13,965</u>	<u>66,510,837</u>
-	1,640,039	-	-	725,175	-	15,995,037
-	-	6,639,008	-	-	-	7,452,340
-	-	-	-	-	16,623	6,523,515
-	-	-	47,476	-	-	6,813,744
-	-	-	-	-	-	8,136,440
-	-	-	-	-	-	5,609,409
227,733	-	-	-	-	-	227,733
-	-	-	-	-	-	4,367,280
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	4,493,332
<u>227,733</u>	<u>1,640,039</u>	<u>6,639,008</u>	<u>47,476</u>	<u>725,175</u>	<u>16,623</u>	<u>59,618,830</u>
(115,287)	(1,126,728)	15,012	(7,997)	(36,496)	(2,658)	6,892,007
-	-	-	-	-	-	-
-	-	-	-	-	-	-
78,000	-	-	-	-	-	4,099,159
-	-	-	-	(20,000)	-	(7,113,031)
<u>78,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(20,000)</u>	<u>-</u>	<u>(3,013,872)</u>
(37,287)	(1,126,728)	15,012	(7,997)	(56,496)	(2,658)	3,878,135
<u>1,297,561</u>	<u>3,201,782</u>	<u>(15,012)</u>	<u>273,411</u>	<u>1,056,791</u>	<u>6,855</u>	<u>70,339,119</u>
<u>\$ 1,260,274</u>	<u>\$ 2,075,054</u>	<u>\$ -</u>	<u>\$ 265,414</u>	<u>\$ 1,000,295</u>	<u>\$ 4,197</u>	<u>\$ 74,217,254</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Debt Service Funds

	Juvenile Bonds Pledge Revenues Fund	Capital Improvement Debt Service Fund	Motor Fuel Tax Debt Service Fund	Transit Sales Tax Debt Service Fund	Recovery Zone Bond Debt Service Fund
Revenues					
Property Tax	\$ -	\$ 1,009,484	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	-	-	-	-	-
Fines	-	-	-	-	-
Reimbursements	-	-	-	240,350	282,476
Interest	7,561	3,208	-	26,992	3,807
Miscellaneous	-	-	-	-	-
Total Revenues	7,561	1,012,692	-	267,342	286,283
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	-	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	685,000	2,425,000	2,110,000	7,890,000	610,000
Interest and Fees	134,734	59,107	1,332,112	687,415	401,177
Capital Outlay	-	-	-	-	-
Total Expenditures	819,734	2,484,107	3,442,112	8,577,415	1,011,177
Excess (Deficiency) of Revenues Over Expenditures	(812,173)	(1,471,415)	(3,442,112)	(8,310,073)	(724,894)
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	758,521	-	3,494,362	8,402,901	1,323,303
Transfers Out	-	-	(14,544)	-	(143,324)
Total Other Financing Sources (Uses)	758,521	-	3,479,818	8,402,901	1,179,979
Net Change in Fund Balances	(53,652)	(1,471,415)	37,706	92,828	455,085
Fund Balances (Deficit), Beginning of Year	1,860,819	2,708,451	2,819,634	8,218,449	5,748,950
Fund Balances (Deficit), End of Year	\$ 1,807,167	\$ 1,237,036	\$ 2,857,340	\$ 8,311,277	\$ 6,204,035

Capital Projects Funds

Total Nonmajor Debt Service Funds	Capital Projects Fund	Capital Improvement Bond Construction Fund	Transit Sales Tax Bond Construction Fund	Recovery Zone Bond Construction Fund	Transportation Capital Fund	Aurora Area Impact Fees Fund
\$ 1,009,484	\$ -	\$ -	\$ -	\$ 18,102	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	112,428
-	-	-	-	-	-	-
522,826	-	-	-	-	3,301,379	14,767
41,568	11,562	5,161	-	3,443	56,647	2,351
-	-	-	-	-	358,062	-
<u>1,573,878</u>	<u>11,562</u>	<u>5,161</u>	<u>-</u>	<u>21,545</u>	<u>3,716,088</u>	<u>129,546</u>
-	150,745	10,500	-	5,930	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	524,606	-	1,754,440	326,193
-	-	-	-	-	-	-
-	-	-	-	521,275	-	-
13,720,000	-	-	-	-	-	-
2,614,545	-	-	-	-	-	-
-	8,560	1,336,472	278,069	-	4,563,786	272,941
<u>16,334,545</u>	<u>159,305</u>	<u>1,346,972</u>	<u>802,675</u>	<u>527,205</u>	<u>6,318,226</u>	<u>599,134</u>
(14,760,667)	(147,743)	(1,341,811)	(802,675)	(505,660)	(2,602,138)	(469,588)
-	-	1,960,000	-	-	-	-
-	-	2,910	-	-	-	-
13,979,087	4,400,000	-	-	143,324	476,636	-
(157,868)	-	-	(2,663,520)	(1,265,000)	-	(5,621)
<u>13,821,219</u>	<u>4,400,000</u>	<u>1,962,910</u>	<u>(2,663,520)</u>	<u>(1,121,676)</u>	<u>476,636</u>	<u>(5,621)</u>
(939,448)	4,252,257	621,099	(3,466,195)	(1,627,336)	(2,125,502)	(475,209)
<u>21,356,303</u>	<u>4,629,180</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>\$ 20,416,855</u>	<u>\$ 8,881,437</u>	<u>\$ 623,121</u>	<u>\$ -</u>	<u>\$ 57,417</u>	<u>\$ 16,078,938</u>	<u>\$ 250,076</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

Capital Projects Funds (Continued)

	Campton Hills Impact Fees Fund	Greater Elgin Impact Fees Fund	Northwest Impact Fees Fund	Southwest Impact Fees Fund	Tri-Cities Impact Fees Fund
Revenues					
Property Tax	\$ -	\$ -	\$ -	\$ -	\$ -
Other Taxes	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Grants	-	-	-	-	-
Charges for Services	112,160	7,881	51,485	6,755	186,374
Fines	-	-	-	-	-
Reimbursements	-	-	95,538	-	96,774
Interest	1,714	10,745	3,240	1,757	5,333
Miscellaneous	-	-	5	-	473
Total Revenues	113,874	18,626	150,268	8,512	288,954
Expenditures					
Current:					
General Government	-	-	-	-	-
Public Service and Records	-	-	-	-	-
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Highways and Streets	-	-	368,776	-	-
Health and Welfare	-	-	-	-	-
Environment and Conservation	-	-	-	-	-
Development, Housing and Economic Development	-	-	-	-	-
Debt Service:					
Principal	-	-	-	-	-
Interest and Fees	-	-	-	-	-
Capital Outlay	6,700	-	625,918	-	105,899
Total Expenditures	6,700	-	994,694	-	105,899
Excess (Deficiency) of Revenues Over Expenditures	107,174	18,626	(844,426)	8,512	183,055
Other Financing Sources (Uses)					
Issuance of Bonds	-	-	-	-	-
Premium on Bonds Sold	-	-	-	-	-
Transfers In	-	-	-	-	-
Transfers Out	(5,697)	(7,944)	(2,574)	(338)	(9,342)
Total Other Financing Sources (Uses)	(5,697)	(7,944)	(2,574)	(338)	(9,342)
Net Change in Fund Balances	101,477	10,682	(847,000)	8,174	173,713
Fund Balances (Deficit), Beginning of Year	378,759	2,464,318	1,110,851	426,724	953,183
Fund Balances (Deficit), End of Year	\$ 480,236	\$ 2,475,000	\$ 263,851	\$ 434,898	\$ 1,126,896

						Permanent Fund
Upper Fox Impact Fees Fund	West Central Impact Fees Fund	North Impact Fees Fund	Central Impact Fees Fund	South Impact Fees Fund	Total Nonmajor Capital Projects Funds	Working Cash Fund
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,102	\$ -
-	-	-	-	-	-	-
-	-	-	-	-	-	-
94,483	4,555	141,521	146,152	67,701	931,495	-
-	-	-	-	-	-	-
602,300	-	3,992	-	-	4,114,750	-
7,954	68	2,894	2,046	1,748	116,663	12,688
-	-	-	207	-	358,747	-
<u>704,737</u>	<u>4,623</u>	<u>148,407</u>	<u>148,405</u>	<u>69,449</u>	<u>5,539,757</u>	<u>12,688</u>
-	-	-	-	-	167,175	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
42,200	24,874	-	-	-	3,041,089	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	521,275	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
<u>607,918</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,806,263</u>	<u>-</u>
<u>650,118</u>	<u>24,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,535,802</u>	<u>-</u>
<u>54,619</u>	<u>(20,251)</u>	<u>148,407</u>	<u>148,405</u>	<u>69,449</u>	<u>(5,996,045)</u>	<u>12,688</u>
-	-	-	-	-	1,960,000	-
-	-	-	-	-	2,910	-
-	-	-	-	-	5,019,960	-
<u>(4,724)</u>	<u>(228)</u>	<u>(12,162)</u>	<u>(7,318)</u>	<u>(3,385)</u>	<u>(3,987,853)</u>	<u>-</u>
<u>(4,724)</u>	<u>(228)</u>	<u>(12,162)</u>	<u>(7,318)</u>	<u>(3,385)</u>	<u>2,995,017</u>	<u>-</u>
49,895	(20,479)	136,245	141,087	66,064	(3,001,028)	12,688
<u>1,964,669</u>	<u>32,869</u>	<u>613,129</u>	<u>459,845</u>	<u>367,803</u>	<u>37,484,025</u>	<u>3,063,460</u>
<u>\$ 2,014,564</u>	<u>\$ 12,390</u>	<u>\$ 749,374</u>	<u>\$ 600,932</u>	<u>\$ 433,867</u>	<u>\$ 34,482,997</u>	<u>\$ 3,076,148</u>

(Continued)

KANE COUNTY, ILLINOIS

Nonmajor Governmental Funds
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2012

	Total Nonmajor Governmental Funds
Revenues	
Property Tax	\$ 22,656,153
Other Taxes	8,990,261
Licenses and Permits	1,331,028
Grants	16,143,290
Charges for Services	9,986,105
Fines	1,290,350
Reimbursements	6,420,143
Interest	406,260
Miscellaneous	6,413,570
Total Revenues	73,637,160
Expenditures	
Current:	
General Government	16,162,212
Public Service and Records	7,452,340
Judicial	6,523,515
Public Safety	6,813,744
Highways and Streets	11,177,529
Health and Welfare	5,609,409
Environment and Conservation	227,733
Development, Housing and Economic Development	4,888,555
Debt Service:	
Principal	13,720,000
Interest and Fees	2,614,545
Capital Outlay	12,299,595
Total Expenditures	87,489,177
Excess (Deficiency) of Revenues Over Expenditures	(13,852,017)
Other Financing Sources (Uses)	
Issuance of Bonds	1,960,000
Premium on Bonds Sold	2,910
Transfers In	23,098,206
Transfers Out	(11,258,752)
Total Other Financing Sources (Uses)	13,802,364
Net Change in Fund Balances	(49,653)
Fund Balances (Deficit), Beginning of Year	132,242,907
Fund Balances (Deficit), End of Year	\$ 132,193,254

KANE COUNTY, ILLINOIS

Insurance Liability Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 3,740,764	\$ 3,767,925	\$ 27,161
Charges for Services	-	4	4
Reimbursements	25,000	164,023	139,023
Interest	15,000	14,206	(794)
Miscellaneous	-	13,697	13,697
	<u>3,780,764</u>	<u>3,959,855</u>	<u>179,091</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	129,391	130,148	(757)
Benefits			
Healthcare Contribution	21,724	15,655	6,069
Dental Contribution	1,000	651	349
FICA/SS Contribution	9,936	9,369	567
IMRF Contribution	13,948	13,473	475
Total Benefits	<u>46,608</u>	<u>39,148</u>	<u>7,460</u>
Contractual Services			
Project Administration Services	180,000	155,825	24,175
Contractual/Consulting Services	265,239	262,173	3,066
Liability Insurance	434,243	400,012	34,231
Workers Compensation	1,571,218	630,501	940,717
Unemployment Claims	265,839	67,756	198,083
Conferences and Meetings	600	-	600
Employee Training	800	-	800
General Association Dues	450	25	425
Total Contractual Services	<u>2,718,389</u>	<u>1,516,292</u>	<u>1,202,097</u>
Commodities			
Office Supplies	350	350	-
Operating Supplies	150	37	113
Computer Related Supplies	250	-	250
Books and Subscriptions	100	-	100
Total Commodities	<u>850</u>	<u>387</u>	<u>463</u>
Total General Government	<u>2,895,238</u>	<u>1,685,975</u>	<u>1,209,263</u>
Judicial			
Personnel Services			
Salaries and Wages	461,159	494,821	(33,662)
Benefits			
Healthcare Contribution	79,763	63,839	15,924
Dental Contribution	3,063	2,264	799
FICA/SS Contribution	35,279	35,435	(156)

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
IMRF Contribution	\$ 49,713	\$ 50,118	(\$ 405)
Total Benefits	<u>167,818</u>	<u>151,656</u>	<u>16,162</u>
Contractual Services			
Legal Services	192,785	159,356	33,429
Trials and Costs of Hearing	24,820	12,113	12,707
Repairs and Maintenance - Copiers	1,000	1,952	(952)
Liability Insurance	12,175	12,175	-
Workers Compensation	7,840	7,840	-
Unemployment Claims	1,153	1,153	-
General Printing	500	-	500
Legal Printing	500	-	500
Conferences and Meetings	2,000	348	1,652
Employee Training	7,520	204	7,316
Employee Mileage Expenditures	500	378	122
General Association Dues	3,075	2,250	825
Total Contractual Services	<u>253,868</u>	<u>197,769</u>	<u>56,099</u>
Commodities			
Office Supplies	500	146	354
Books and Subscriptions	5,500	3,963	1,537
Total Commodities	<u>6,000</u>	<u>4,109</u>	<u>1,891</u>
Total Judicial	<u>888,845</u>	<u>848,355</u>	<u>40,490</u>
Capital Outlay			
Computers	300	-	300
Printers	1,200	-	-
Office Equipment	1,330	-	1,330
Total Capital Outlay	<u>2,830</u>	<u>-</u>	<u>2,830</u>
Total Expenditures	<u>3,786,913</u>	<u>2,534,330</u>	<u>1,252,583</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(6,149)</u>	<u>1,425,525</u>	<u>1,419,376</u>
Other Financing Sources (Uses)			
Transfers In	<u>6,149</u>	<u>6,149</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>6,149</u>	<u>6,149</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>1,431,674</u>	<u>\$ 1,431,674</u>
Fund Balance at Beginning of Year		<u>3,340,729</u>	
Fund Balance at End of Year		<u>\$ 4,772,403</u>	

KANE COUNTY, ILLINOIS

County Automation Fund
 Schedule of Revenues and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 2,000	\$ 7,046	\$ 5,046
Interest	<u>100</u>	<u>112</u>	<u>12</u>
Total Revenues	<u>2,100</u>	<u>7,158</u>	<u>5,058</u>
Net Change in Fund Balance	<u>\$ 2,100</u>	<u>7,158</u>	<u>\$ 5,058</u>
Fund Balance at Beginning of Year		<u>22,533</u>	
Fund Balance at End of Year		<u>\$ 29,691</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 1,299,796	\$ 1,414,032	\$ 114,236
Interest	13,000	8,622	(4,378)
Total Revenues	<u>1,312,796</u>	<u>1,422,654</u>	<u>109,858</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	511,055	470,309	40,746
Overtime Salaries	5,150	1,364	3,786
Total Personnel Services	<u>516,205</u>	<u>471,673</u>	<u>44,532</u>
Benefits			
Healthcare Contribution	125,379	73,781	51,598
Dental Contribution	5,103	2,945	2,158
FICA/SS Contribution	39,489	34,855	4,634
IMRF Contribution	55,647	49,003	6,644
Total Benefits	<u>225,618</u>	<u>160,584</u>	<u>65,034</u>
Contractual Services			
Contractual/Consulting Services	285,154	151,207	133,947
Repairs and Maintenance - Computers	160,312	101,212	59,100
Liability Insurance	13,628	13,628	-
Workers Compensation	8,776	8,776	-
Unemployment Claims	1,290	1,290	-
Mapping	1,070	668	402
Conferences and Meetings	12,000	2,388	9,612
Employee Training	10,000	4,224	5,776
Employee Mileage Expenditures	500	150	350
General Association Dues	1,862	1,310	552
Total Contractual Services	<u>494,592</u>	<u>284,853</u>	<u>209,739</u>
Commodities			
Office Supplies	1,000	1,416	(416)
Computer Related Supplies	16,200	5,815	10,385
Books and Subscriptions	5,000	3,849	1,151
Computer Software - Non-Capital	2,500	443	2,057
Computer Hardware - Non-Capital	2,500	694	1,806
Telephone	4,000	2,875	1,125
Total Commodities	<u>31,200</u>	<u>15,092</u>	<u>16,108</u>
Total General Government	<u>1,267,615</u>	<u>932,202</u>	<u>335,413</u>

(Continued)

KANE COUNTY, ILLINOIS

Geographic Information Systems Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Capital Outlay			
Computers	\$ 82,338	\$ 67,757	\$ 14,581
Computer Software - Capital	34,000	4,819	29,181
Printers	6,000	-	6,000
Office Furniture	3,000	2,995	5
Total Capital Outlay	125,338	75,571	49,767
Total Expenditures	1,392,953	1,007,773	385,180
Excess (Deficiency) of Revenues Over Expenditures	(80,157)	414,881	334,724
Other Financing Sources (Uses)			
Transfers Out	(14,281)	(14,281)	-
Total Other Financing Sources (Uses)	(14,281)	(14,281)	-
Net Change in Fund Balance	(\$ 94,438)	400,600	\$ 495,038
Fund Balance at Beginning of Year		1,936,076	
Fund Balance at End of Year		\$ 2,336,676	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Taxes	\$ 6,265,000	\$ 6,242,230	(\$ 22,770)
Interest	<u>20,000</u>	<u>13,221</u>	<u>(6,779)</u>
Total Revenues	<u>6,285,000</u>	<u>6,255,451</u>	<u>(29,549)</u>
Expenditures			
General Government			
Benefits			
IMRF Contribution	3,011,367	2,819,772	191,595
SLEP Contribution	<u>3,457,640</u>	<u>3,284,796</u>	<u>172,844</u>
Total Expenditures	<u>6,469,007</u>	<u>6,104,568</u>	<u>364,439</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(184,007)</u>	<u>150,883</u>	<u>(33,124)</u>
Other Financing Sources (Uses)			
Transfers In	<u>1,556,273</u>	<u>1,443,127</u>	<u>(113,146)</u>
Total Other Financing Sources (Uses)	<u>1,556,273</u>	<u>1,443,127</u>	<u>(113,146)</u>
Net Change in Fund Balance	<u>\$ 1,372,266</u>	1,594,010	<u>\$ 221,744</u>
Fund Balance at Beginning of Year		<u>4,549,111</u>	
Fund Balance at End of Year		<u>\$ 6,143,121</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 3,315,000	\$ 3,303,029	(\$ 11,971)
Reimbursements	-	308	308
Interest	14,000	13,100	(900)
Total Revenues	3,329,000	3,316,437	(12,563)
Expenditures			
General Government			
Benefits			
FICA/SS Contribution	3,410,540	3,223,011	187,529
Total Expenditures	3,410,540	3,223,011	187,529
Excess (Deficiency) of Revenues Over Expenditures	(81,540)	93,426	11,886
Other Financing Sources (Uses)			
Transfers In	62,572	22,666	(39,906)
Total Other Financing Sources (Uses)	62,572	22,666	(39,906)
Net Change in Fund Balance	(\$ 18,968)	116,092	\$ 135,060
Fund Balance at Beginning of Year		3,425,084	
Fund Balance at End of Year		\$ 3,541,176	

KANE COUNTY, ILLINOIS

Riverboat Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 40,000	\$ 35,476	(\$ 4,524)
Miscellaneous	<u>5,500,000</u>	<u>5,766,837</u>	<u>266,837</u>
Total Revenues	<u>5,540,000</u>	<u>5,802,313</u>	<u>262,313</u>
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	<u>56,000</u>	<u>36,097</u>	<u>19,903</u>
Benefits			
Healthcare Contribution	8,662	7,136	1,526
Dental Contribution	443	366	77
FICA/SS Contribution	4,284	2,761	1,523
IMRF Contribution	6,037	3,925	2,112
Tuition Reimbursement	<u>150,000</u>	<u>168,751</u>	<u>(18,751)</u>
Total Benefits	<u>169,426</u>	<u>182,939</u>	<u>(13,513)</u>
Contractual Services			
Liability Insurance	1,478	1,478	-
Workers Compensation	952	952	-
Unemployment Claims	140	140	-
Miscellaneous Contractual Expenditures	60,000	12,500	47,500
Riverboat External Grants	<u>1,102,681</u>	<u>1,449,961</u>	<u>(347,280)</u>
Total Contractual Services	<u>1,165,251</u>	<u>1,465,031</u>	<u>(299,780)</u>
Total Expenditures	<u>1,390,677</u>	<u>1,684,067</u>	<u>(293,390)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>4,149,323</u>	<u>4,118,246</u>	<u>8,267,569</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(3,859,608)</u>	<u>(3,360,786)</u>	<u>498,822</u>
Total Other Financing Sources (Uses)	<u>(3,859,608)</u>	<u>(3,360,786)</u>	<u>498,822</u>
Net Change in Fund Balance	<u>\$ 289,715</u>	<u>757,460</u>	<u>\$ 467,745</u>
Fund Balance at Beginning of Year		<u>13,439,441</u>	
Fund Balance at End of Year		<u>\$ 14,196,901</u>	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Other Taxes	\$ 2,140,000	\$ 1,937,683	(\$ 202,317)
Interest	7,000	10,842	3,842
Total Revenues	<u>2,147,000</u>	<u>1,948,525</u>	<u>(198,475)</u>
Expenditures			
Public Safety			
Contractual Services			
Contractual/Consulting Services	90,000	38,814	51,186
Repairs and Maintenance - Computers	505,081	509,246	(4,165)
Total Contractual Services	<u>595,081</u>	<u>548,060</u>	<u>47,021</u>
Capital Outlay			
Communications Equipment	909,000	457,110	451,890
Automotive Equipment	526,993	526,708	285
Total Capital Outlay	<u>1,435,993</u>	<u>983,818</u>	<u>452,175</u>
Total Expenditures	<u>2,031,074</u>	<u>1,531,878</u>	<u>499,196</u>
Net Change in Fund Balance	<u>\$ 115,926</u>	416,647	<u>\$ 300,721</u>
Fund Balance at Beginning of Year		<u>2,277,877</u>	
Fund Balance at End of Year		<u>\$ 2,694,524</u>	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Other Taxes	\$ 429,000	\$ 447,900	\$ 18,900
Interest	3,000	7,487	4,487
Total Revenues	<u>432,000</u>	<u>455,387</u>	<u>23,387</u>
Expenditures			
General Government			
Other Expenditures			
Allowance for Budget Expenditures	<u>432,000</u>	<u>-</u>	<u>432,000</u>
Total Expenditures	<u>432,000</u>	<u>-</u>	<u>432,000</u>
Net Change in Fund Balance	<u>\$ -</u>	455,387	<u>\$ 455,387</u>
Fund Balance at Beginning of Year		<u>1,609,645</u>	
Fund Balance at End of Year		<u>\$ 2,065,032</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 56,000	\$ 51,221	(\$ 4,779)
Interest	1,000	1,924	924
Miscellaneous	-	10,590	10,590
Total Revenues	<u>57,000</u>	<u>63,735</u>	<u>6,735</u>
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	-	12,568	(12,568)
Benefits			
FICA/SS Contribution	-	961	(961)
Contractual Services			
Contractual/Consulting Services	40,000	7,500	32,500
Repairs and Maintenance - Computers	3,000	445	2,555
Repairs and Maintenance - Copiers	2,500	850	1,650
Repairs and Maintenance - Office Equipment	2,000	174	1,826
General Printing	5,000	232	4,768
Legal Printing	2,422	-	2,422
Conferences and Meetings	4,000	1,667	2,333
Employee Training	2,500	2,319	181
Employee Mileage Expenditures	6,000	69	5,931
General Association Dues	5,000	775	4,225
Miscellaneous Contractual Expenditures	5,000	-	5,000
Total Contractual Services	<u>77,422</u>	<u>14,031</u>	<u>63,391</u>
Commodities			
Office Supplies	3,000	708	2,292
Operating Supplies	2,000	220	1,780
Computer Related Supplies	2,000	-	2,000
Postage	2,000	-	2,000
Books and Subscriptions	1,000	76	924
Total Commodities	<u>10,000</u>	<u>1,004</u>	<u>8,996</u>
Total Public Service and Records	<u>87,422</u>	<u>28,564</u>	<u>58,858</u>
Capital Outlay			
Computers	26,000	-	26,000
Printers	12,000	-	12,000
Office Furniture	8,000	211	7,789
Office Equipment	5,000	16,207	(11,207)
Copiers	10,000	-	10,000
Total Capital Outlay	<u>61,000</u>	<u>16,418</u>	<u>44,582</u>
Total Expenditures	<u>148,422</u>	<u>44,982</u>	<u>103,440</u>
Net Change in Fund Balance	<u>(\$ 91,422)</u>	18,753	<u>\$ 110,175</u>
Fund Balance at Beginning of Year		<u>474,290</u>	
Fund Balance at End of Year		<u>\$ 493,043</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 154,000	\$ 139,588	(\$ 14,412)
Interest	250	263	13
Total Revenues	154,250	139,851	(14,399)
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	44,344	61,385	(17,041)
Overtime Salaries	-	55	(55)
Total Personnel Services	44,344	61,440	(17,096)
Benefits			
Healthcare Contribution	2,268	88	2,180
Dental Contribution	281	202	79
FICA/SS Contribution	3,392	4,689	(1,297)
IMRF Contribution	4,780	6,563	(1,783)
Total Benefits	10,721	11,542	(821)
Contractual Services			
Contractual/Consulting Services	34,000	6,142	27,858
Repairs and Maintenance - Computers	1,000	2,282	(1,282)
Repairs and Maintenance - Copiers	14,000	11,835	2,165
Repairs and Maintenance - Office Equipment	5,000	4,905	95
Liability Insurance	1,171	1,171	-
Workers Compensation	754	754	-
Unemployment Claims	111	111	-
General Printing	17,000	6,142	10,858
Conferences and Meetings	-	250	(250)
Employee Training	1,000	350	650
Miscellaneous Contractual Expenditures	2,000	-	2,000
Total Contractual Services	76,036	33,942	42,094
Commodities			
Operating Supplies	12,000	11,809	191
Computer Related Supplies	10,000	8,679	1,321
Telephone	250	202	48
Total Commodities	22,250	20,690	1,560
Total Public Service and Records	153,351	127,614	25,737
Capital Outlay			
Computer Software - Capital	-	26,080	(26,080)
Total Expenditures	153,351	153,694	(343)
Net Change in Fund Balance	\$ 899	(13,843)	(\$ 14,742)
Fund Balance at Beginning of Year		65,937	
Fund Balance at End of Year		\$ 52,094	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 324,000	\$ 362,200	\$ 38,200
Interest	4,000	3,530	(470)
Total Revenues	328,000	365,730	37,730
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	196,791	162,475	34,316
Benefits			
Healthcare Contribution	36,088	20,465	15,623
Dental Contribution	1,503	981	522
FICA/SS Contribution	15,055	12,245	2,810
IMRF Contribution	21,215	17,214	4,001
Total Benefits	73,861	50,905	22,956
Contractual Services			
Contractual/Consulting Services	330,000	323,000	7,000
Repairs and Maintenance - Computers	15,000	8,282	6,718
Repairs and Maintenance - Copiers	28,000	4,834	23,166
Liability Insurance	5,196	5,196	-
Workers Compensation	3,346	3,346	-
Unemployment Claims	492	492	-
Film Conversion/Book Binding	25,000	-	25,000
Conferences and Meetings	8,000	1,016	6,984
Employee Training	25,000	-	25,000
Total Contractual Services	440,034	346,166	93,868
Commodities			
Office Supplies	38,000	25	37,975
Operating Supplies	50,000	9,419	40,581
Computer Related Supplies	175,000	52,638	122,362
Books and Subscriptions	1,000	650	350
Telephone	12,000	389	11,611
Cellular Phone	2,000	-	2,000
Total Commodities	278,000	63,121	214,879
Total Public Service and Records	988,686	622,667	366,019
Capital Outlay			
Computers	66,000	-	66,000
Computer Software - Capital	160,000	162,000	(2,000)
Printers	80,000	12,495	67,505
			(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Total Capital Outlay	\$ 306,000	\$ 174,495	\$ 131,505
Total Expenditures	<u>1,294,686</u>	<u>797,162</u>	<u>497,524</u>
Net Change in Fund Balance	<u>(\$ 966,686)</u>	<u>(431,432)</u>	<u>\$ 535,254</u>
Fund Balance at Beginning of Year		<u>1,121,275</u>	
Fund Balance at End of Year		<u>\$ 689,843</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 36,000	\$ 42,134	\$ 6,134
Interest	100	177	77
Total Revenues	36,100	42,311	6,211
Expenditures			
Public Service and Records			
Personnel Services			
Salaries and Wages	25,674	25,903	(229)
Benefits			
Healthcare Contribution	2,877	2,673	204
Dental Contribution	92	87	5
FICA/SS Contribution	1,965	1,930	35
IMRF Contribution	2,768	2,714	54
Total Benefits	7,702	7,404	298
Contractual Services			
Liability Insurance	678	678	-
Workers Compensation	437	437	-
Unemployment Claims	65	65	-
Total Contractual Services	1,180	1,180	-
Total Expenditures	34,556	34,487	69
Net Change in Fund Balance	\$ 1,544	7,824	\$ 6,280
Fund Balance at Beginning of Year		40,136	
Fund Balance at End of Year		\$ 47,960	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 117,500	\$ 114,151	(\$ 3,349)
Interest	300	819	519
Total Revenues	<u>117,800</u>	<u>114,970</u>	<u>(2,830)</u>
Expenditures			
Judicial			
Contractual Services			
Contractual/Consulting Services	112,000	108,320	3,680
Liability Insurance	5,000	5,000	-
General Printing	500	-	500
Total Expenditures	<u>117,500</u>	<u>113,320</u>	<u>4,180</u>
Net Change in Fund Balance	<u>\$ 300</u>	1,650	<u>\$ 1,350</u>
Fund Balance at Beginning of Year		<u>195,366</u>	
Fund Balance at End of Year		<u>\$ 197,016</u>	

KANE COUNTY, ILLINOIS

DUI Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 4,500	\$ 7,631	\$ 3,131
Interest	-	45	45
Total Revenues	4,500	7,676	3,176
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	3,500	-	3,500
Commodities			
Operating Supplies	500	-	500
Community Oriented Policing Supplies	500	-	500
Total Commodities	1,000	-	1,000
Total Judicial	4,500	-	4,500
Total Expenditures	4,500	-	4,500
Net Change in Fund Balance	\$ -	7,676	\$ 7,676
Fund Balance at Beginning of Year		7,427	
Fund Balance at End of Year		\$ 15,103	

KANE COUNTY, ILLINOIS

Court Automation Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 1,100,000	\$ 1,244,055	\$ 144,055
Interest	1,500	2,185	685
	1,101,500	1,246,240	144,740
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	619,009	578,704	40,305
Overtime Salaries	-	1,427	(1,427)
Bond Call	-	494	(494)
Total Personnel Services	619,009	580,625	38,384
Benefits			
Healthcare Contribution	104,837	65,046	39,791
Dental Contribution	2,383	2,000	383
FICA/SS Contribution	47,354	42,968	4,386
IMRF Contribution	66,729	50,525	16,204
Total Benefits	221,303	160,539	60,764
Contractual Services			
Contractual/Consulting Services	246,000	105,906	140,094
Repairs and Maintenance - Computers	179,663	184,583	(4,920)
Repairs and Maintenance - Equipment	-	1,236	(1,236)
Repairs and Maintenance - Vehicles	1,000	-	1,000
Liability Insurance	16,342	16,342	-
Workers Compensation	10,523	10,523	-
Unemployment Claims	1,548	1,548	-
General Printing	21,000	17,459	3,541
Conferences and Meetings	9,200	363	8,837
Employee Training	13,000	180	12,820
Employee Mileage Expenditures	1,000	182	818
Total Contractual Services	499,276	338,322	160,954
Commodities			
Office Supplies	25,650	-	25,650
Computer Related Supplies	25,000	13,009	11,991
Postage	250	-	250
Books and Subscriptions	250	-	250
Fuel - Vehicles	500	-	500
Cellular Phone	3,200	1,273	1,927
Total Commodities	54,850	14,282	40,568
Total Circuit Clerk	1,394,438	1,093,768	300,670

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Circuit Clerk Projects			
Contractual Services			
Contractual/Consulting Services	\$ 235,000	\$ -	\$ 235,000
Employee Mileage Expenditures	-	111	(111)
Total Circuit Clerk Projects	235,000	111	234,889
Chief Judge			
Personnel Services			
Salaries and Wages	57,200	48,631	8,569
Benefits			
Healthcare Contribution	-	1,597	(1,597)
Dental Contribution	-	86	(86)
FICA/SS Contribution	4,376	3,696	680
IMRF Contribution	6,166	5,186	980
Total Benefits	10,542	10,565	(23)
Contractual Services			
Liability Insurance	1,510	1,510	-
Workers Compensation	972	972	-
Unemployment Claims	143	143	-
Conferences and Meetings	3,500	-	3,500
Total Contractual Services	6,125	2,625	3,500
Total Chief Judge	73,867	61,821	12,046
Total Judicial	1,703,305	1,155,700	547,605
Capital Outlay			
Circuit Clerk			
Computers	83,168	-	83,168
Computer Software - Capital	8,150	5,016	3,134
Printers	25,416	1,600	23,816
Total Circuit Clerk	116,734	6,616	110,118
Circuit Clerk Projects			
Computers	11,240	-	11,240
Chief Judge			
Computers	10,800	1,581	9,219
Computer Software - Capital	3,500	-	3,500
Printers	2,400	5,851	(3,451)
Total Chief Judge	16,700	7,432	9,268
Total Capital Outlay	144,674	14,048	130,626
Total Expenditures	1,847,979	1,169,748	678,231
Net Change in Fund Balance	(\$ 746,479)	76,492	\$ 822,971
Fund Balance at Beginning of Year		486,750	
Fund Balance at End of Year		\$ 563,242	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Fines	\$ 1,050,000	\$ 1,181,162	\$ 131,162
Interest	2,000	2,139	139
Total Revenues	1,052,000	1,183,301	131,301
Expenditures			
Judicial			
Circuit Clerk			
Personnel Services			
Salaries and Wages	656,377	571,271	85,106
Overtime Salaries	1,500	1,838	(338)
Bond Call	-	1,186	(1,186)
Total Personnel Services	657,877	574,295	83,582
Benefits			
Healthcare Contribution	131,217	121,539	9,678
Dental Contribution	6,217	4,822	1,395
FICA/SS Contribution	50,328	42,266	8,062
IMRF Contribution	70,919	58,634	12,285
Total Benefits	258,681	227,261	31,420
Contractual Services			
Contractual/Consulting Services	96,000	210,045	(114,045)
Destruction of Records Services	5,000	2,451	2,549
Repairs and Maintenance - Computers	31,351	38,824	(7,473)
Repairs and Maintenance - Copiers	11,400	4,189	7,211
Repairs and Maintenance - Equipment	91,600	72,891	18,709
Liability Insurance	17,368	17,368	-
Workers Compensation	11,184	11,184	-
Unemployment Claims	1,645	1,645	-
Conferences and Meetings	-	325	(325)
Employee Training	-	410	(410)
Employee Mileage Expenditures	-	272	(272)
General Association Dues	950	-	950
Total Contractual Services	266,498	359,604	(93,106)
Commodities			
Office Supplies	25,000	7,638	17,362
Computer Related Supplies	35,000	34,725	275
Cellular Phone	2,400	2,500	(100)
Total Commodities	62,400	44,863	17,537
Total Circuit Clerk	1,245,456	1,206,023	39,433

(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, 2012

	<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	\$ 77,204	\$ 117,796
Employee Training	6,683	-	6,683
Total Circuit Clerk Projects	<u>201,683</u>	<u>77,204</u>	<u>124,479</u>
Total Judicial	<u>1,447,139</u>	<u>1,283,227</u>	<u>163,912</u>
Capital Outlay			
Office Equipment	<u>54,000</u>	<u>-</u>	<u>54,000</u>
Total Expenditures	<u>1,501,139</u>	<u>1,283,227</u>	<u>217,912</u>
Net Change in Fund Balance	<u>(\$ 449,139)</u>	<u>(99,926)</u>	<u>\$ 349,213</u>
Fund Balance at Beginning of Year		<u>576,712</u>	
Fund Balance at End of Year		<u>\$ 476,786</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ -	\$ 25,782	\$ 25,782
Charges for Services	125,000	122,380	(2,620)
Interest	<u>300</u>	<u>490</u>	<u>190</u>
Total Revenues	<u>125,300</u>	<u>148,652</u>	<u>23,352</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	138,050	138,521	(471)
Overtime Salaries	1,500	495	1,005
Total Personnel Services	<u>139,550</u>	<u>139,016</u>	<u>534</u>
Benefits			
Healthcare Contribution	33,422	29,910	3,512
Dental Contribution	961	1,210	(249)
FICA/SS Contribution	10,676	10,336	340
IMRF Contribution	<u>15,043</u>	<u>15,200</u>	<u>(157)</u>
Total Benefits	<u>60,102</u>	<u>56,656</u>	<u>3,446</u>
Contractual Services			
Contractual/Consulting Services	10,000	2,000	8,000
Repairs and Maintenance- Computers	5,568	2,500	3,068
Liability Insurance	3,684	3,684	-
Workers Compensation	2,372	2,372	-
Unemployment Claims	349	349	-
General Printing	17,000	5,424	11,576
Conferences and Meetings	1,900	-	1,900
Employee Mileage Expenditures	600	51	549
General Association Dues	<u>150</u>	<u>-</u>	<u>150</u>
Total Contractual Services	<u>41,623</u>	<u>16,380</u>	<u>25,243</u>
Commodities			
Office Supplies	1,200	-	1,200
Postage	100	-	100
Cellular Phone	<u>2,400</u>	<u>370</u>	<u>2,030</u>
Total Commodities	<u>3,700</u>	<u>370</u>	<u>3,330</u>
Total Expenditures	<u>244,975</u>	<u>212,422</u>	<u>32,553</u>
Net Change in Fund Balance	<u>(\$ 119,675)</u>	<u>(63,770)</u>	<u>\$ 55,905</u>
Fund Balance at Beginning of Year		<u>161,428</u>	
Fund Balance at End of Year		<u>\$ 97,658</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 275,000	\$ 273,197	(\$ 1,803)
Interest	500	853	353
Total Revenues	275,500	274,050	(1,450)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	171,962	183,282	(11,320)
Overtime Salaries	500	544	(44)
Total Personnel Services	172,462	183,826	(11,364)
Benefits			
Healthcare Contribution	38,753	37,700	1,053
Dental Contribution	1,294	1,327	(33)
FICA/SS Contribution	13,193	13,339	(146)
IMRF Contribution	18,591	19,558	(967)
Total Benefits	71,831	71,924	(93)
Contractual Services			
Contractual/Consulting Services	40,000	10,188	29,812
Repairs and Maintenance - Computers	2,500	2,500	-
Repairs and Maintenance - Equipment	2,928	2,458	470
Liability Insurance	4,553	4,553	-
Workers Compensation	2,932	2,932	-
Unemployment Claims	431	431	-
General Printing	6,065	5,272	793
Conferences and Meetings	2,000	2,140	(140)
Employee Training	500	500	-
Employee Mileage Expenditures	600	583	17
Total Contractual Services	62,509	31,557	30,952
Commodities			
Office Supplies	13,500	1,767	11,733
Books and Subscriptions	150	53	97
Cellular Phone	-	239	(239)
Total Commodities	13,650	2,059	11,591
Total Judicial	320,452	289,366	31,086
Capital Outlay			
Computers	23,000	-	23,000
Total Expenditures	343,452	289,366	54,086
Net Change in Fund Balance	(\$ 67,952)	(15,316)	\$ 52,636
Fund Balance at Beginning of Year		208,917	
Fund Balance at End of Year		\$ 193,601	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 80,000	\$ 115,516	\$ 35,516
Interest	-	269	269
Total Revenues	80,000	115,785	35,785
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	29,500	23,710	5,790
Benefits			
Healthcare Contribution	-	5,984	(5,984)
Dental Contribution	-	172	(172)
FICA/SS Contribution	2,257	1,618	639
IMRF Contribution	3,180	2,709	471
Total Benefits	5,437	10,483	(5,046)
Contractual Services			
Contractual/Consulting Services	94,238	72,000	22,238
Liability Insurance	779	779	-
Workers Compensation	502	502	-
Unemployment Claims	74	74	-
Employee Training	300	-	300
Employee Mileage Expenditures	500	43	457
General Association Dues	150	40	110
Total Contractual Services	96,543	73,438	23,105
Commodities			
Office Supplies	1,558	119	1,439
Cellular Phone	750	1,001	(251)
Total Commodities	2,308	1,120	1,188
Total Expenditures	133,788	108,751	25,037
Net Change in Fund Balance	(\$ 53,788)	7,034	\$ 60,822
Fund Balance at Beginning of Year		39,080	
Fund Balance at End of Year		\$ 46,114	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 769,378	\$ 728,981	(\$ 40,397)
Total Revenues	<u>769,378</u>	<u>728,981</u>	<u>(40,397)</u>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	<u>529,301</u>	<u>511,324</u>	<u>17,977</u>
Benefits			
Healthcare Contribution	133,236	104,938	28,298
Dental Contribution	6,124	4,941	1,183
FICA/SS Contribution	40,492	37,052	3,440
IMRF Contribution	<u>57,059</u>	<u>52,133</u>	<u>4,926</u>
Total Benefits	<u>236,911</u>	<u>199,064</u>	<u>37,847</u>
Contractual Services			
Trials and Cost of Hearings	1,200	356	844
Legal Process Server Costs	2,000	682	1,318
Liability Insurance	13,974	13,974	-
Workers Compensation	8,998	8,998	-
Unemployment Claims	1,323	1,323	-
Conferences and Meetings	2,000	1,199	801
General Association Dues	<u>2,230</u>	<u>2,043</u>	<u>187</u>
Total Contractual Services	<u>31,725</u>	<u>28,575</u>	<u>3,150</u>
Commodities			
Books and Subscriptions	1,600	1,172	428
Computer Software - Non Capital	<u>1,652</u>	<u>7,756</u>	<u>(6,104)</u>
Total Commodities	<u>3,252</u>	<u>8,928</u>	<u>(5,676)</u>
Total Expenditures	<u>801,189</u>	<u>747,891</u>	<u>53,298</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(31,811)</u>	<u>(18,910)</u>	<u>(50,721)</u>
Other Financing Sources (Uses)			
Transfers In	<u>31,811</u>	<u>31,811</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>31,811</u>	<u>31,811</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>12,901</u>	<u>\$ 12,901</u>
Fund Balance at Beginning of Year		<u>286,955</u>	
Fund Balance at End of Year		<u>\$ 299,856</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 143,967	\$ 143,967	\$ -
Fines	43,741	58,894	15,153
Total Revenues	187,708	202,861	15,153
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	247,156	246,622	534
Benefits			
Healthcare Contribution	43,912	44,717	(805)
Dental Contribution	1,587	1,513	74
FICA/SS Contribution	18,907	17,917	990
IMRF Contribution	26,643	27,435	(792)
Total Benefits	91,049	91,582	(533)
Contractual Services			
Liability Insurance	6,525	6,525	-
Workers Compensation	4,202	4,202	-
Unemployment Claims	618	618	-
Total Contractual Services	11,345	11,345	-
Total Expenditures	349,550	349,549	1
Excess (Deficiency) of Revenues Over Expenditures	(161,842)	(146,688)	(308,530)
Other Financing Sources (Uses)			
Transfers In	161,842	161,842	-
Total Other Financing Sources (Uses)	161,842	161,842	-
Net Change in Fund Balance	\$ -	15,154	\$ 15,154
Fund Balance at Beginning of Year		422,986	
Fund Balance at End of Year		\$ 438,140	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 104,121	\$ 101,821	(\$ 2,300)
Interest	-	2	2
Total Revenues	104,121	101,823	(2,298)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	109,866	102,465	7,401
Benefits			
Healthcare Contribution	17,749	14,724	3,025
Dental Contribution	243	660	(417)
FICA/SS Contribution	8,405	7,741	664
IMRF Contribution	11,844	11,171	673
Total Benefits	38,241	34,296	3,945
Contractual Services			
Contractual/Consulting Services	1,800	1,365	435
Liability Insurance	2,900	2,900	-
Workers Compensation	1,868	1,868	-
Unemployment Claims	275	275	-
Conference & Meetings	340	-	340
Total Contractual Services	7,183	6,408	775
Total Expenditures	155,290	143,169	12,121
Excess (Deficiency) of Revenues Over Expenditures	(51,169)	(41,346)	(92,515)
Other Financing Sources (Uses)			
Transfers In	51,169	51,169	-
Total Other Financing Sources (Uses)	51,169	51,169	-
Net Change in Fund Balance	\$ -	9,823	\$ 9,823
Fund Balance at Beginning of Year		93,461	
Fund Balance at End of Year		\$ 103,284	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 68,073	\$ 36,873	(\$ 31,200)
Interest	-	221	221
	<hr/>	<hr/>	<hr/>
Total Revenues	68,073	37,094	(30,979)
	<hr/>	<hr/>	<hr/>
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	64,891	43,869	21,022
Benefits			
Healthcare Contribution	14,221	9,864	4,357
Dental Contribution	394	287	107
FICA/SS Contribution	4,964	3,069	1,895
IMRF Contribution	6,995	4,544	2,451
Total Benefits	<hr/> 26,574	<hr/> 17,764	<hr/> 8,810
Contractual Services			
Liability Insurance	1,713	1,713	-
Workers Compensation	1,103	1,103	-
Unemployment Claims	162	162	-
Total Contractual Services	<hr/> 2,978	<hr/> 2,978	<hr/> -
	<hr/>	<hr/>	<hr/>
Total Expenditures	94,443	64,611	29,832
	<hr/>	<hr/>	<hr/>
Excess (Deficiency) of Revenues Over Expenditures	(26,370)	(27,517)	(53,887)
	<hr/>	<hr/>	<hr/>
Other Financing Sources (Uses)			
Transfers In	26,370	26,370	-
	<hr/>	<hr/>	<hr/>
Total Other Financing Sources (Uses)	26,370	26,370	-
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	\$ -	(1,147)	(\$ 1,147)
	<hr/>	<hr/>	<hr/>
Fund Balance at Beginning of Year		49,212	
		<hr/>	
Fund Balance at End of Year		\$ 48,065	
		<hr/>	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 88,245	\$ 82,487	(\$ 5,758)
Charges for Services	200,000	413,544	213,544
Reimbursements	35,000	35,000	-
Interest	1,500	1,164	(336)
	324,745	532,195	207,450
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	542,304	547,649	(5,345)
Employee Per Diem	22,950	22,650	300
Total Personnel Services	565,254	570,299	(5,045)
Benefits			
Healthcare Contribution	69,159	76,500	(7,341)
Dental Contribution	2,661	2,616	45
FICA/SS Contribution	43,242	42,456	786
IMRF Contribution	60,934	59,794	1,140
Total Benefits	175,996	181,366	(5,370)
Contractual Services			
Contractual/Consulting Services	21,861	22,354	(493)
Trials and Costs of Hearing	26,965	2,992	23,973
Legal Trial Notices	355	-	355
Witness Costs	2,205	5,652	(3,447)
Court Reporter Costs	2,500	421	2,079
Legal Process Server Costs	500	-	500
Counseling Services	22,254	22,179	75
Repairs and Maintenance - Copiers	2,500	968	1,532
Liability Insurance	14,923	14,923	-
Workers Compensation	9,609	9,609	-
Unemployment Claims	1,413	1,413	-
General Printing	1,500	-	1,500
Conferences and Meetings	6,375	3,256	3,119
Employee Training	5,275	2,575	2,700
Employee Mileage Expense	8,500	5,500	3,000
General Association Dues	5,270	2,481	2,789
Total Contractual Services	132,005	94,323	37,682
Commodities			
Office Supplies	3,000	267	2,733
Operating Supplies	1,000	1,007	(7)
Computer Related Supplies	3,785	2,999	786

(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Books and Subscriptions	\$ 1,255	\$ 153	\$ 1,102
Photography Supplies	1,400	445	955
Total Commodities	<u>10,440</u>	<u>4,871</u>	<u>5,569</u>
 Total Expenditures	 <u>883,695</u>	 <u>850,859</u>	 <u>32,836</u>
 Excess (Deficiency) of Revenues Over Expenditures	 (<u>558,950</u>)	 (<u>318,664</u>)	 (<u>877,614</u>)
Other Financing Sources (Uses)			
Transfers In	<u>558,950</u>	<u>300,000</u>	(<u>258,950</u>)
Total Other Financing Sources (Uses)	<u>558,950</u>	<u>300,000</u>	(<u>258,950</u>)
 Net Change in Fund Balance	 <u>\$ -</u>	 (<u>18,664</u>)	 (<u>\$ 18,664</u>)
 Fund Balance at Beginning of Year		 <u>140,890</u>	
 Fund Balance at End of Year		 <u>\$ 122,226</u>	

KANE COUNTY, ILLINOIS

Equitable Sharing Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ -	\$ 376	\$ 376
Miscellaneous	<u>26,000</u>	<u>111,687</u>	<u>85,687</u>
Total Revenues	<u>26,000</u>	<u>112,063</u>	<u>86,063</u>
Expenditures			
Judicial			
Contractual Services			
Conferences and Meetings	-	185	(185)
Employee Training	<u>13,000</u>	<u>6,529</u>	<u>6,471</u>
Total Contractual Services	<u>13,000</u>	<u>6,714</u>	<u>6,286</u>
Commodities			
Operating Supplies	<u>13,000</u>	<u>40</u>	<u>12,960</u>
Total Expenditures	<u>26,000</u>	<u>6,754</u>	<u>19,246</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>105,309</u>	<u>\$ 105,309</u>
Fund Balance at Beginning of Year		<u>23,618</u>	
Fund Balance at End of Year		<u>\$ 128,927</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 350,520	\$ 305,582	(\$ 44,938)
Fines	125	113	(12)
Reimbursements	27,446	13,708	(13,738)
Interest	700	890	190
Total Revenues	378,791	320,293	(58,498)
Expenditures			
Judicial			
Personnel Services			
Salaries and Wages	116,786	115,991	795
Benefits			
Healthcare Contribution	14,304	10,565	3,739
Dental Contribution	476	398	78
FICA/SS Contribution	8,934	8,620	314
IMRF Contribution	11,373	10,961	412
Total Benefits	35,087	30,544	4,543
Contractual Services			
Contracts & Consulting	5,725	-	5,725
Repairs and Maintenance - Copiers	-	1,102	(1,102)
Liability Insurance	3,083	3,083	-
Workers Compensation	1,985	1,985	-
Unemployment Claims	292	292	-
Conferences and Meetings	4,000	547	3,453
Employee Mileage Expenditures	1,000	1,597	(597)
General Association Dues	621	608	13
Miscellaneous Contractual Expenditures	24,045	28,257	(4,212)
Total Contractual Services	40,751	37,471	3,280
Commodities			
Office Supplies	2,000	7,198	(5,198)
Operating Supplies	550	276	274
Computer Related Supplies	-	810	(810)
Postage	300	53	247
Books and Subscriptions	171,917	139,546	32,371
Telephone	1,200	1,029	171
Total Commodities	175,967	148,912	27,055
Total Judicial	368,591	332,918	35,673
Capital Outlay			
Computers	1,200	-	1,200
Computer Software - Capital	3,500	-	3,500
Printers	1,000	-	1,000

(Continued)

KANE COUNTY, ILLINOIS

Law Library Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Office Furniture	\$ 2,000	\$ -	\$ 2,000
Office Equipment	-	2,466	(2,466)
Copiers	2,500	-	2,500
Total Capital Outlay	<u>10,200</u>	<u>2,466</u>	<u>7,734</u>
 Total Expenditures	 <u>378,791</u>	 <u>335,384</u>	 <u>43,407</u>
 Net Change in Fund Balance	 <u>\$ -</u>	 (<u>15,091</u>)	 (<u>\$ 15,091</u>)
 Fund Balance at Beginning of Year		 <u>213,761</u>	
 Fund Balance at End of Year		 <u>\$ 198,670</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 1,600,000	\$ 1,546,622	(\$ 53,378)
Interest	5,000	2,610	(2,390)
Total Revenues	<u>1,605,000</u>	<u>1,549,232</u>	<u>(55,768)</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	1,499,093	1,374,902	124,191
Overtime Salaries	15,000	9,986	5,014
Bond Call	15,000	3,754	11,246
Total Personnel Services	<u>1,529,093</u>	<u>1,388,642</u>	<u>140,451</u>
Benefits			
Healthcare Contribution	302,100	229,443	72,657
Dental Contribution	10,556	7,001	3,555
FICA/SS Contribution	116,975	103,068	13,907
IMRF Contribution	165,928	146,383	19,545
SLEP Contribution	-	137	(137)
Uniform Allowance	44,550	34,762	9,788
Total Benefits	<u>640,109</u>	<u>520,794</u>	<u>119,315</u>
Contractual Services			
Contractual/Consulting Services	6,000	2,692	3,308
Medical/Dental/Hospital Services	1,500	-	1,500
Drug Testing and Lab Services	-	284	(284)
Repairs and Maintenance - Communications Equip.	10,000	3,509	6,491
Repairs and Maintenance - Equipment	25,000	10,369	14,631
Liability Insurance	35,790	35,790	-
Workers Compensation	23,046	23,046	-
Unemployment Claims	3,389	3,389	-
Conferences and Meetings	500	-	500
Employee Training	12,000	3,659	8,341
Employee Mileage Expenditures	500	36	464
Pre-Employ Drug Testing and Labs	2,000	1,167	833
Pre-Employment Physicals	2,500	-	2,500
Total Contractual Services	<u>122,225</u>	<u>83,941</u>	<u>38,284</u>
Commodities			
Office Supplies	1,500	550	950
Operating Supplies	3,500	1,484	2,016
Employee Recognition Supplies	1,500	1,378	122
Weapons and Ammunition	7,500	3,103	4,397
Medical Supplies and Drugs	1,200	125	1,075

(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Telephone	\$ 3,000	\$ 2,499	\$ 501
Total Commodities	<u>18,200</u>	<u>9,139</u>	<u>9,061</u>
Total Public Safety	<u>2,309,627</u>	<u>2,002,516</u>	<u>307,111</u>
Capital Outlay			
Special Purpose Equipment	<u>21,924</u>	<u>18,580</u>	<u>3,344</u>
Total Expenditures	<u>2,331,551</u>	<u>2,021,096</u>	<u>310,455</u>
Excess (Deficiency) of Revenues Over Expenditures	(<u>726,551</u>)	(<u>471,864</u>)	(<u>1,198,415</u>)
Other Financing Sources (Uses)			
Transfers In	<u>210,985</u>	<u>210,985</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>210,985</u>	<u>210,985</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 515,566)</u>	<u>(260,879)</u>	<u>\$ 254,687</u>
Fund Balance at Beginning of Year		<u>809,192</u>	
Fund Balance at End of Year		<u>\$ 548,313</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 21,000	\$ 28,161	\$ 7,161
Interest	25	75	50
Total Revenues	21,025	28,236	7,211
Expenditures			
Public Safety			
Contractual Services			
Medical/Dental/Hospital Services	21,025	21,025	-
Total Expenditures	21,025	21,025	-
Net Change in Fund Balance	\$ -	7,211	\$ 7,211
Fund Balance at Beginning of Year		7,874	
Fund Balance at End of Year		\$ 15,085	

KANE COUNTY, ILLINOIS

Kane Comm Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 681,552	\$ 650,542	(\$ 31,010)
Reimbursements	471,190	508,048	36,858
Total Revenues	1,152,742	1,158,590	5,848
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	1,056,850	969,978	86,872
Overtime Salaries	31,250	65,656	(34,406)
Total Personnel Services	1,088,100	1,035,634	52,466
Benefits			
Healthcare Contribution	240,000	157,884	82,116
Dental Contribution	7,300	6,367	933
FICA/SS Contribution	83,240	77,180	6,060
IMRF Contribution	117,297	107,342	9,955
Total Benefits	447,837	348,773	99,064
Contractual Services			
Contractual/Consulting Services	23,125	36,285	(13,160)
Repairs and Maintenance - Computers	10,000	6,092	3,908
Repairs and Maintenance - Communications Equip.	37,625	23,068	14,557
Repairs and Maintenance - Equipment	8,250	7,476	774
Equipment Rental	37,498	27,846	9,652
Liability Insurance	28,726	28,726	-
Workers Compensation	18,498	18,498	-
Unemployment Claims	2,720	2,720	-
Conferences and Meetings	3,625	3,728	(103)
Employee Training	7,250	2,628	4,622
Total Contractual Services	177,317	157,067	20,250
Commodities			
Office Supplies	-	39	(39)
Operating Supplies	5,500	2,911	2,589
Total Commodities	5,500	2,950	2,550
Total Public Safety	1,718,754	1,544,424	174,330
Capital Outlay			
Miscellaneous Capital	137,000	-	137,000
Total Expenditures	1,855,754	1,544,424	311,330
Excess (Deficiency) of Revenues Over Expenditures	(703,012)	(385,834)	(1,088,846)
Other Financing Sources (Uses)			
Transfers In	566,012	566,012	-
Total Other Financing Sources (Uses)	566,012	566,012	-
Net Change in Fund Balance	(\$ 137,000)	180,178	\$ 317,178
Fund Balance at Beginning of Year		307,277	
Fund Balance at End of Year		\$ 487,455	

KANE COUNTY, ILLINOIS

Probation Services Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 828,000	\$ 1,014,331	\$ 186,331
Reimbursements	32,660	30,856	(1,804)
Miscellaneous	-	886	886
	860,660	1,046,073	185,413
Expenditures			
Public Safety			
Personnel Services			
Employee Per Diem	-	1,417	(1,417)
Contractual Services			
Jurors' Expenditures	-	32,602	(32,602)
Per Diem Expenditures	-	12,829	(12,829)
Contractual/Consulting Services	219,726	246,680	(26,954)
Court Appointed Counsel	-	12,250	(12,250)
Psychological/Psychiatric Services	-	146,550	(146,550)
Medical/Dental/Hospital Services	2,400	-	2,400
Software Licensing Cost	5,000	1,910	3,090
Polygraph Testing	15,000	18,250	(3,250)
Juvenile Board and Care	301,861	306,549	(4,688)
Security Services	-	55,139	(55,139)
Lab Services	28,540	-	28,540
Testing Services	8,900	5,925	2,975
Repairs and Maintenance - Buildings	-	6,168	(6,168)
Repairs and Maintenance - Computers	50	6,921	(6,871)
Repairs and Maintenance - Copiers	7,210	7,721	(511)
Maintenance-Communication Equipment	16,704	8,805	7,899
Repairs and Maintenance - Equipment	7,000	723	6,277
Building Space Rental	94,000	47,429	46,571
Equipment Rental	15,544	4,408	11,136
Repairs and Maintenance - Vehicles	8,033	330	7,703
Repairs and Maintenance - Office Equipment	11,050	-	11,050
DV GPS Equipment Rental	13,648	-	13,648
Liability Insurance	-	1,503	(1,503)
Employment Advertising	180	-	180
General Printing	1,825	243	1,582
Conferences and Meetings	38,500	8,963	29,537
Employee Training	18,550	9,068	9,482
Employee Mileage Expenditures	6,350	1,501	4,849
General Association Dues	2,200	225	1,975
Miscellaneous Contractual Expenditures	150,798	60,509	90,289
Total Contractual Services	973,069	1,003,201	(30,132)

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Commodities			
Office Supplies	\$ 8,800	\$ 9,482	(\$ 682)
Operating Supplies	36,829	8,888	27,941
Computer Related Supplies	5,850	1,444	4,406
Books and Subscriptions	3,085	2,121	964
Computer Software - Non Capital	1,000	1,225	(225)
Computer Hardware - Non Capital	1,400	4,490	(3,090)
Uniform Supplies	7,050	1,309	5,741
Weapons and Ammunition	1,500	1,015	485
Food	-	23,624	(23,624)
Clothing Supplies	150	325	(175)
Medical Supplies and Drugs	1,550	606	944
Incentives	-	937	(937)
Fuel- Vehicles	18,000	3,582	14,418
Telephone	800	-	800
Cellular Phone	1,000	3,460	(2,460)
Total Commodities	87,014	62,508	24,506
Total Public Safety	1,060,083	1,067,126	(7,043)
Capital Outlay			
Automotive Equipment	45,000	29,810	15,190
Copiers	22,500	-	22,500
Building Improvements	70,000	-	70,000
Total Capital Outlay	137,500	29,810	107,690
Total Expenditures	1,197,583	1,096,936	100,647
Excess (Deficiency) of Revenues Over Expenditures	(336,923)	(50,863)	(387,786)
Other Financing Sources (Uses)			
Transfers Out	(226,476)	(201,809)	24,667
Total Other Financing Sources (Uses)	(226,476)	(201,809)	24,667
Net Change in Fund Balance	(\$ 563,399)	(252,672)	\$ 310,727
Fund Balance at Beginning of Year		2,302,303	
Fund Balance at End of Year		\$ 2,049,631	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 85,000	\$ 92,334	\$ 7,334
Interest	-	685	685
Total Revenues	<u>85,000</u>	<u>93,019</u>	<u>8,019</u>
Expenditures			
Public Safety			
Contractual Services			
Lab Services	<u>80,000</u>	<u>38,308</u>	<u>41,692</u>
Commodities			
Medical Supplies and Drugs	<u>5,000</u>	<u>1,110</u>	<u>3,890</u>
Total Expenditures	<u>85,000</u>	<u>39,418</u>	<u>45,582</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>53,601</u>	<u>\$ 53,601</u>
Fund Balance at Beginning of Year		<u>131,312</u>	
Fund Balance at End of Year		<u>\$ 184,913</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 130,000	\$ 109,119	(\$ 20,881)
Interest	-	2,789	2,789
Total Revenues	<u>130,000</u>	<u>111,908</u>	<u>(18,092)</u>
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	368,115	379,614	(11,499)
Benefits			
Healthcare Contribution	91,189	91,309	(120)
Dental Contribution	3,130	2,781	349
FICA/SS Contribution	28,161	27,233	928
IMRF Contribution	39,683	38,348	1,335
Total Benefits	<u>162,163</u>	<u>159,671</u>	<u>2,492</u>
Contractual Services			
Contractual/Consulting Services	160,315	-	160,315
Lab Services	60,000	57,487	2,513
Halfway House	10,000	5,640	4,360
Residential Treatment	10,000	28,800	(18,800)
Repairs and Maintenance - Vehicles	2,000	2,528	(528)
Liability Insurance	9,718	9,718	-
Workers Compensation	6,258	6,258	-
Unemployment Claims	920	920	-
Conferences and Meetings	5,000	5,477	(477)
Employee Training	5,000	-	5,000
Employee Mileage Expenditures	1,000	260	740
General Association Dues	-	1,200	(1,200)
Total Contractual Services	<u>270,211</u>	<u>118,288</u>	<u>151,923</u>
Commodities			
Office Supplies	2,500	67	2,433
Operating Supplies	3,000	295	2,705
Uniform Supplies	-	672	(672)
Weapons and Ammunition	250	-	250
Sanction Incentives	5,000	2,311	2,689
Peer Group Activities Supplies	2,000	948	1,052
Drug Court Graduation Supplies	1,800	1,747	53
Fuel - Vehicles	3,000	2,070	930
Total Commodities	<u>17,550</u>	<u>8,110</u>	<u>9,440</u>
Total Expenditures	<u>818,039</u>	<u>665,683</u>	<u>152,356</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 688,039)	(\$ 553,775)	(\$ 1,241,814)
Other Financing Sources (Uses)			
Transfers In	<u>688,039</u>	<u>688,039</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>688,039</u>	<u>688,039</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	134,264	<u>\$ 134,264</u>
Fund Balance at Beginning of Year		<u>246,365</u>	
Fund Balance at End of Year		<u>\$ 380,629</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 50,000	\$ 46,765	(\$ 3,235)
Interest	-	642	642
Total Revenues	50,000	47,407	(2,593)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	45,201	47,513	(2,312)
Benefits			
Healthcare Contribution	19,894	17,966	1,928
Dental Contribution	554	516	38
FICA/SS Contribution	3,458	2,947	511
IMRF Contribution	4,873	4,142	731
Total Benefits	28,779	25,571	3,208
Contractual Services			
Contractual/Consulting Services	70,000	31,171	38,829
Lab Services	1,000	6,570	(5,570)
Testing Services	250	-	250
Liability Insurance	1,193	1,193	-
Workers Compensation	768	768	-
Unemployment Claims	113	113	-
General Printing	-	274	(274)
Conferences and Meetings	2,000	6,980	(4,980)
Employee Mileage Expenditures	1,550	1,379	171
Total Contractual Services	76,874	48,448	28,426
Commodities			
Office Supplies	200	48	152
Operating Supplies	2,500	913	1,587
Medical Supplies and Drugs	2,340	-	2,340
Drug Court Graduation Supplies	500	218	282
Incentives	5,500	55	5,445
Total Commodities	11,040	1,234	9,806
Total Expenditures	161,894	122,766	39,128
Excess (Deficiency) of Revenues Over Expenditures	(111,894)	(75,359)	(187,253)
Other Financing Sources (Uses)			
Transfers In	111,894	111,894	-
Total Other Financing Sources (Uses)	111,894	111,894	-
Net Change in Fund Balance	\$ -	36,535	\$ 36,535
Fund Balance at Beginning of Year		70,751	
Fund Balance at End of Year		\$ 107,286	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 5,000	\$ 11,777	\$ 6,777
Interest	-	47	47
Total Revenues	<u>5,000</u>	<u>11,824</u>	<u>6,824</u>
Expenditures			
Public Safety			
Contractual Services			
Professional Services	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Total Expenditures	<u>5,000</u>	<u>5,000</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	6,824	<u>\$ 6,824</u>
Fund Balance at Beginning of Year		<u>6,322</u>	
Fund Balance at End of Year		<u>\$ 13,146</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 67,875	\$ 86,754	\$ 18,879
Interest	-	363	363
	<u>67,875</u>	<u>87,117</u>	<u>19,242</u>
Total Revenues			
Expenditures			
Public Safety			
Commodities			
Office Supplies	1,500	1,397	103
Operating Supplies	25,000	7,253	17,747
Medical Supplies and Drugs	25,000	11,113	13,887
Body Bags	3,000	2,360	640
Photography Supplies	2,000	601	1,399
	<u>56,500</u>	<u>22,724</u>	<u>33,776</u>
Total Expenditures			
Net Change in Fund Balance	<u>\$ 11,375</u>	<u>64,393</u>	<u>\$ 53,018</u>
Fund Balance at Beginning of Year		<u>63,316</u>	
Fund Balance at End of Year		<u>\$ 127,709</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 769,500	\$ 682,649	(\$ 86,851)
Fines	6,000	4,313	(1,687)
Reimbursements	35,100	20,995	(14,105)
Interest	1,000	1,215	215
Miscellaneous	2,200	2,578	378
Total Revenues	813,800	711,750	(102,050)
Expenditures			
Public Safety			
Personnel Services			
Salaries and Wages	450,672	368,973	81,699
Overtime Salaries	30,000	23,636	6,364
Total Personnel Services	480,672	392,609	88,063
Benefits			
Healthcare Contribution	85,400	58,889	26,511
Dental Contribution	2,157	1,433	724
FICA/SS Contribution	36,771	29,433	7,338
IMRF Contribution	51,816	41,377	10,439
Total Benefits	176,144	131,132	45,012
Contractual Services			
Contractual/Consulting Services	23,490	62,359	(38,869)
Veterinarian Services	12,000	13,280	(1,280)
Cremation Services	900	500	400
Disposal and Water Softener Services	1,800	1,596	204
Janitorial Services	3,600	1,283	2,317
Repairs and Maintenance - Roads	3,000	2,046	954
Repairs and Maintenance - Buildings	5,000	7,738	(2,738)
Repairs and Maintenance - Grounds	1,500	1,459	41
Repairs and Maintenance - Computers	9,000	9,204	(204)
Repairs and Maintenance - Copiers	300	457	(157)
Repairs and Maintenance - Communications Equip.	300	-	300
Repairs and Maintenance - Equipment	2,500	4,538	(2,038)
Repairs and Maintenance - Vehicles	2,500	3,422	(922)
Liability Insurance	12,690	12,690	-
Workers Compensation	8,171	8,171	-
Unemployment Claims	1,202	1,202	-
General Advertising	200	85	115
General Printing	300	2,801	(2,501)
Conferences and Meetings	400	580	(180)
Employee Training	2,000	250	1,750
Employee Mileage Expenditures	250	-	250

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
General Association Dues	\$ 500	\$ 1,040	(\$ 540)
Employee Medical Expenditures	2,700	-	2,700
Total Contractual Services	94,303	134,701	(40,398)
Commodities			
Office Supplies	1,500	1,756	(256)
Operating Supplies	9,500	11,595	(2,095)
Postage	5,000	-	5,000
Utilities - Water	2,000	2,427	(427)
Animal Care Supplies	15,000	13,229	1,771
Cleaning Supplies	1,500	2,994	(1,494)
Uniform Supplies	500	42	458
Medical Supplies and Drugs	5,000	6,235	(1,235)
Comp - Destroyed Animal Supplies	100	-	100
Utilities - Natural Gas	12,000	7,638	4,362
Utilities - Electric	8,500	9,916	(1,416)
Fuel - Vehicles	8,500	8,543	(43)
Telephone	6,500	4,709	1,791
Total Commodities	75,600	69,084	6,516
 Total Expenditures	 826,719	 727,526	 99,193
 Excess (Deficiency) of Revenues Over Expenditures	 (12,919)	 (15,776)	 (28,695)
Other Financing Sources (Uses)			
Transfers Out	(153,273)	-	153,273
Total Other Financing Sources (Uses)	(153,273)	-	153,273
 Net Change in Fund Balance	 (\$ 166,192)	 (15,776)	 \$ 150,416
Fund Balance (Deficit) at Beginning of Year		(531,230)	
Fund Balance (Deficit) at End of Year		(\$ 547,006)	

KANE COUNTY, ILLINOIS

County Highway Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 5,010,909	\$ 4,992,645	(\$ 18,264)
Licenses and Permits	225,000	250,227	25,227
Charges for Services	15,000	25,126	10,126
Reimbursements	1,026,726	461,231	(565,495)
Interest	20,000	27,211	7,211
Miscellaneous	-	47,606	47,606
	<u>6,297,635</u>	<u>5,804,046</u>	<u>(493,589)</u>
Total Revenues			
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	2,355,645	2,081,066	274,579
Overtime Salaries	24,000	18,936	5,064
Total Personnel Services	<u>2,379,645</u>	<u>2,100,002</u>	<u>279,643</u>
Benefits			
Healthcare Contribution	475,565	360,912	114,653
Dental Contribution	15,025	12,136	2,889
FICA/SS Contribution	182,045	154,292	27,753
IMRF Contribution	256,526	216,912	39,614
Total Benefits	<u>929,161</u>	<u>744,252</u>	<u>184,909</u>
Contractual Services			
Engineering Services	269,000	206,793	62,207
Contractual/Consulting Services	304,000	142,666	161,334
Legal Services	80,000	78,016	1,984
Medical/Dental/Hospital Services	6,750	2,902	3,848
Northeast IL Plan and Metro Services	35,000	30,853	4,147
Software Licensing Cost	86,500	59,901	26,599
Security Services	5,000	5,074	(74)
Disposal and Water Softener Services	12,000	10,230	1,770
Janitorial Services	20,000	18,018	1,982
Repairs and Maintenance - Buildings	37,500	16,694	20,806
Repairs and Maintenance - Grounds	6,000	4,701	1,299
Repairs and Maintenance - Computers	6,000	296	5,704
Repairs and Maintenance - Copiers	12,000	4,793	7,207
Repairs and Maintenance - Communications Equip.	3,600	2,681	919
Repairs and Maintenance - Equipment	25,000	19,659	5,341
Repairs and Maintenance - Vehicles	30,000	28,525	1,475
Repairs and Maintenance - Office Equipment	2,400	881	1,519
Liability Insurance	121,900	121,900	-

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Workers Compensation	\$ 78,496	\$ 78,496	\$ -
Unemployment Claims	11,544	11,544	-
General Printing	12,000	-	12,000
Legal Printing	6,000	2,153	3,847
Mapping	25,000	399	24,601
Conferences and Meetings	24,000	12,414	11,586
Employee Training	24,000	7,250	16,750
Employee Mileage Expenditures	6,000	2,494	3,506
General Association Dues	8,000	7,879	121
Miscellaneous Contractual Expenditures	24,000	-	24,000
Total Contractual Services	<u>1,281,690</u>	<u>877,212</u>	<u>404,478</u>
Commodities			
Office Supplies	24,000	15,601	8,399
Operating Supplies	20,000	12,236	7,764
Postage	6,000	1,977	4,023
Books and Subscriptions	2,400	496	1,904
Computer Software - Non-Capital	5,000	1,655	3,345
Computer Hardware - Non-Capital	15,000	9,554	5,446
Buildings and Grounds Supplies	12,000	5,021	6,979
Liquid Salt	25,063	9,514	15,549
Crushed Stone	16,000	-	16,000
Sign Material	175,000	95,268	79,732
Utilities - Natural Gas	100,000	24,302	75,698
Utilities - Electric	75,000	38,173	36,827
Utilities - Intersection Lighting	200,000	109,797	90,203
Fuel - Vehicles	350,000	210,232	139,768
Telephone	30,000	17,126	12,874
Cellular Phone	15,000	11,646	3,354
Total Commodities	<u>1,070,463</u>	<u>562,598</u>	<u>507,865</u>
Total Highway and Streets	<u>5,660,959</u>	<u>4,284,064</u>	<u>1,376,895</u>
Capital Outlay			
Computers	16,000	799	15,201
Computer Software - Capital	50,700	15,622	35,078
Communications Equipment	5,000	1,781	3,219
Automotive Equipment	433,000	339,445	93,555
Office Furniture	3,000	1,384	1,616
Office Equipment	2,000	1,600	400
Building Improvements	1,043,425	133,810	909,615
Road Construction	1,200,000	637,358	562,642
Bridge Construction	-	134,956	(134,956)
Highway Right of Way	450,000	30,489	419,511
Total Capital Outlay	<u>3,203,125</u>	<u>1,297,244</u>	<u>1,905,881</u>

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Total Expenditures	<u>\$ 8,864,084</u>	<u>\$ 5,581,308</u>	<u>\$ 3,282,776</u>
Excess (Deficiency) of Revenues Over Expenditures	(2,566,449)	<u>222,738</u>	(2,343,711)
Other Financing Sources (Uses)			
Transfers In	<u>28,750</u>	<u>59,334</u>	<u>30,584</u>
Total Other Financing Sources (Uses)	<u>28,750</u>	<u>59,334</u>	<u>30,584</u>
Net Change in Fund Balance	<u>(\$ 2,537,699)</u>	282,072	<u>\$ 2,819,771</u>
Fund Balance at Beginning of Year		<u>9,658,190</u>	
Fund Balance at End of Year		<u>\$ 9,940,262</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 312,695	\$ 311,577	(\$ 1,118)
Reimbursements	-	14,959	14,959
Interest	<u>2,000</u>	<u>2,583</u>	<u>583</u>
Total Revenues	<u>314,695</u>	<u>329,119</u>	<u>14,424</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	60,000	-	60,000
Bridge Inspection	<u>475,000</u>	<u>355,320</u>	<u>119,680</u>
Total Expenditures	<u>535,000</u>	<u>355,320</u>	<u>179,680</u>
Net Change in Fund Balance	<u>(\$ 220,305)</u>	<u>(26,201)</u>	<u>\$ 194,104</u>
Fund Balance at Beginning of Year		<u>624,183</u>	
Fund Balance at End of Year		<u>\$ 597,982</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Other Taxes	\$ 6,800,000	\$ 6,302,858	(\$ 497,142)
Grants	-	1,007,256	1,007,256
Reimbursements	61,800	24	(61,776)
Interest	20,000	39,181	19,181
Miscellaneous	-	680	680
Total Revenues	6,881,800	7,349,999	468,199
Expenditures			
Highway and Streets			
Personnel Services			
Salaries and Wages	1,987,759	1,877,451	110,308
Overtime Salaries	250,000	110,372	139,628
Total Personnel Services	2,237,759	1,987,823	249,936
Benefits			
Healthcare Contribution	51,525	47,960	3,565
Dental Contribution	2,175	2,065	110
FICA/SS Contribution	171,190	146,536	24,654
IMRF Contribution	241,230	203,975	37,255
Teamsters Contribution	399,368	370,395	28,973
Total Benefits	865,488	770,931	94,557
Contractual Services			
Engineering Services	275,000	-	275,000
Debt Administration Cost	350	350	-
Total Contractual Services	275,350	350	275,000
Commodities			
Rock Salt	1,000,000	673,090	326,910
Total Highway and Streets	4,378,597	3,432,194	946,403
Capital Outlay			
Construction - Roads	1,007,256	1,007,256	-
Total Expenditures	5,385,853	4,439,450	946,403
Excess (Deficiency) of Revenues Over Expenditures	1,495,947	2,910,549	4,406,496
Other Financing Sources (Uses)			
Transfers In	-	14,544	14,544
Transfers Out	(3,494,363)	(3,494,362)	1
Total Other Financing Sources (Uses)	(3,494,363)	(3,479,818)	14,545
Net Change in Fund Balance	(\$ 1,998,416)	(569,269)	\$ 1,429,147
Fund Balance at Beginning of Year		11,780,120	
Fund Balance at End of Year		\$ 11,210,851	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 65,125	\$ 65,033	(\$ 92)
Interest	500	151	(349)
Total Revenues	<u>65,625</u>	<u>65,184</u>	<u>(441)</u>
Expenditures			
Highway and Streets			
Commodities			
Rock Salt	<u>65,625</u>	<u>64,862</u>	<u>763</u>
Total Expenditures	<u>65,625</u>	<u>64,862</u>	<u>763</u>
Net Change in Fund Balance	<u>\$ -</u>	322	<u>\$ 322</u>
Fund Balance at Beginning of Year		<u>67,515</u>	
Fund Balance at End of Year		<u>\$ 67,837</u>	

KANE COUNTY, ILLINOIS

County Health Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 1,972,455	\$ 1,965,374	(\$ 7,081)
Licenses and Permits	1,032,118	1,080,801	48,683
Grants	1,604,657	1,578,825	(25,832)
Charges for Services	59,500	134,362	74,862
Reimbursements	64,500	12,229	(52,271)
Interest	10,000	12,135	2,135
Miscellaneous	-	5,647	5,647
	<u>4,743,230</u>	<u>4,789,373</u>	<u>46,143</u>
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	2,753,582	2,757,246	(3,664)
Overtime Salaries	-	24,382	(24,382)
Total Personnel Services	<u>2,753,582</u>	<u>2,781,628</u>	(28,046)
Benefits			
Healthcare Contribution	625,484	559,998	65,486
Dental Contribution	24,130	20,980	3,150
FICA/SS Contribution	210,649	205,172	5,477
IMRF Contribution	296,836	287,695	9,141
Total Benefits	<u>1,157,099</u>	<u>1,073,845</u>	<u>83,254</u>
Contractual Services			
Contract Employees	4,200	-	4,200
Contractual/Consulting Services	384,708	322,463	62,245
Software Licensing Cost	-	6,129	(6,129)
X-Rays	20,000	1,191	18,809
Lab Services	3,150	22,944	(19,794)
Disposal and Water Softener Services	11,500	5,558	5,942
Janitorial Services	21,000	3,551	17,449
Repairs and Maintenance - Buildings	4,000	2,864	1,136
Repairs and Maintenance - Grounds	500	-	500
Repairs and Maintenance - Equipment	1,500	894	606
Building Space Rental	16,800	19,424	(2,624)
Repairs and Maintenance - Vehicles	5,562	8,459	(2,897)
Repairs and Maintenance - Office Equipment	12,000	14,061	(2,061)
Liability Insurance	72,694	72,694	-
Workers Compensation	46,811	46,811	-
Unemployment Claims	6,884	6,884	-
General Advertising	500	992	(492)
Conferences and Meetings	-	5,286	(5,286)
Employee Training	11,000	6,123	4,877

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Employee Mileage Expenditures	\$ 17,000	\$ 20,208	(\$ 3,208)
General Association Dues	7,500	53,432	(45,932)
Total Contractual Services	647,309	619,968	27,341
Commodities			
Office Supplies	6,200	6,046	154
Operating Supplies	25,564	49,954	(24,390)
Computer Related Supplies	3,000	62	2,938
Postage	100	51	49
Books and Subscriptions	1,400	349	1,051
Computer Software - Non-Capital	9,800	14,032	(4,232)
Computer Hardware - Non-Capital	-	4,095	(4,095)
Printing Supplies	2,000	466	1,534
Cleaning Supplies	500	43	457
Medical Supplies and Drugs	15,000	5,345	9,655
Utilities - Electric	1,176	4,157	(2,981)
Fuel - Vehicles	7,000	8,630	(1,630)
Telephone	98,500	76,184	22,316
Total Commodities	170,240	169,414	826
 Total Expenditures	4,728,230	4,644,855	83,375
 Excess (Deficiency) of Revenues Over Expenditures	15,000	144,518	159,518
 Other Financing Sources (Uses)			
Transfers Out	(15,000)	(15,000)	-
Total Other Financing Sources (Uses)	(15,000)	(15,000)	-
 Net Change in Fund Balance	\$ -	129,518	\$ 129,518
 Fund Balance at Beginning of Year		2,765,951	
 Fund Balance at End of Year		\$ 2,895,469	

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 412,078	\$ 382,201	(\$ 29,877)
Reimbursements	-	295	295
Interest	-	1,551	1,551
Miscellaneous	-	40	40
	<hr/>	<hr/>	<hr/>
Total Revenues	412,078	384,087	(27,991)
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	470,278	432,950	37,328
Overtime Salaries	-	159	(159)
Total Personnel Services	<hr/>	<hr/>	<hr/>
	470,278	433,109	37,169
Benefits			
Healthcare Contribution	105,254	54,150	51,104
Dental Contribution	3,176	3,034	142
FICA/SS Contribution	35,976	31,865	4,111
IMRF Contribution	50,696	45,507	5,189
Total Benefits	<hr/>	<hr/>	<hr/>
	195,102	134,556	60,546
Contractual Services			
Contractual/Consulting Services	54,752	36,713	18,039
Repairs & Maintenance- Equipment	500	-	500
Building Space Rental	7,200	8,232	(1,032)
Liability Insurance	12,415	12,415	-
Workers Compensation	7,995	7,995	-
Unemployment Claims	1,176	1,176	-
Conferences and Meetings	-	37	(37)
Employee Training	17,422	1,674	15,748
Employee Mileage Expenditures	6,000	8,759	(2,759)
Total Contractual Services	<hr/>	<hr/>	<hr/>
	107,460	77,001	30,459
Commodities			
Office Supplies	1,769	284	1,485
Operating Supplies	10,500	1,073	9,427
Computer Related Supplies	500	-	500
Printing Supplies	2,700	-	2,700
Utilities-Electric	504	520	(16)
Telephone	16,713	2,858	13,855
Total Commodities	<hr/>	<hr/>	<hr/>
	32,686	4,735	27,951
Total Health and Welfare	<hr/>	<hr/>	<hr/>
	805,526	649,401	156,125
	<hr/>	<hr/>	<hr/>
Total Expenditures	805,526	649,401	156,125

(Continued)

KANE COUNTY, ILLINOIS

Kane Kares Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 393,448)	(\$ 265,314)	(\$ 658,762)
Other Financing Sources (Uses)			
Transfers In	<u>320,424</u>	<u>320,424</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>320,424</u>	<u>320,424</u>	<u>-</u>
Net Change in Fund Balance	<u>(\$ 73,024)</u>	55,110	<u>\$ 128,134</u>
Fund Balance at Beginning of Year		<u>181,281</u>	
Fund Balance at End of Year		<u>\$ 236,391</u>	

KANE COUNTY, ILLINOIS

Veterans' Commission Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 304,905	\$ 303,905	(\$ 1,000)
Interest	2,000	2,281	281
Miscellaneous	-	4,420	4,420
Total Revenues	306,905	310,606	3,701
Expenditures			
Health and Welfare			
Personnel Services			
Salaries and Wages	179,855	181,967	(2,112)
Overtime Salaries	1,800	723	1,077
Total Personnel Services	181,655	182,690	(1,035)
Benefits			
Healthcare Contribution	42,746	47,629	(4,883)
Dental Contribution	752	715	37
FICA/SS Contribution	13,896	13,558	338
IMRF Contribution	19,582	19,059	523
Total Benefits	76,976	80,961	(3,985)
Contractual Services			
Repairs and Maintenance - Computers	-	371	(371)
Repairs and Maintenance - Copiers	400	921	(521)
Repairs and Maintenance - Vehicles	3,300	1,279	2,021
Liability Insurance	4,795	4,795	-
Workers Compensation	3,088	3,088	-
Unemployment Claims	452	452	-
General Printing	50	-	50
Conferences and Meetings	1,090	1,025	65
Employee Training	5,064	5,184	(120)
Employee Mileage Expenditures	300	190	110
General Association Dues	420	420	-
Miscellaneous Contractual Expenditures	57,000	24,459	32,541
Total Contractual Services	75,959	42,184	33,775
Commodities			
Office Supplies	500	897	(397)
Postage	786	-	786
Books and Subscriptions	414	179	235
Fuel - Vehicles	8,800	6,809	1,991
Telephone	1,186	1,186	-
Cellular Phone	380	247	133
Total Commodities	12,066	9,318	2,748
Total Expenditures	346,656	315,153	31,503
Net Change in Fund Balance	(\$ 39,751)	(4,547)	\$ 35,204
Fund Balance at Beginning of Year		585,668	
Fund Balance at End of Year		\$ 581,121	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 1,248,408	\$ 1,255,596	\$ 7,188
Reimbursements	50,000	15,715	(34,285)
Total Revenues	1,298,408	1,271,311	(27,097)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	153,750	143,022	10,728
Benefits			
Healthcare Contribution	18,642	16,821	1,821
Dental Contribution	873	813	60
FICA/SS Contribution	11,762	10,829	933
IMRF Contribution	16,574	15,239	1,335
Total Benefits	47,851	43,702	4,149
Contractual Services			
Repairs and Maintenance - Vehicles	1,000	7	993
Liability Insurance	4,059	4,059	-
Workers Compensation	2,614	2,614	-
Unemployment Claims	384	384	-
General Printing	250	-	250
Legal Printing	600	679	(79)
Conferences and Meetings	500	476	24
Employee Training	500	75	425
Employee Mileage Expenditures	200	-	200
General Association Dues	200	-	200
Miscellaneous Contractual Expenditures	1,085,450	1,102,153	(16,703)
Total Contractual Services	1,095,757	1,110,447	(14,690)
Commodities			
Office Supplies	300	358	(58)
Postage	100	-	100
Books and Subscriptions	100	-	100
Supplies-Printing	50	-	50
Fuel - Vehicles	500	401	99
Total Commodities	1,050	759	291
Total Development, Housing and Economic Development	1,298,408	1,297,930	478
Capital Outlay			
Office Equipment	-	478	(478)
Total Expenditures	1,298,408	1,298,408	-
Net Change in Fund Balance	\$ -	(27,097)	(\$ 27,097)
Fund Balance at Beginning of Year		18,958	
Fund Balance (Deficit) at End of Year		(\$ 8,139)	

KANE COUNTY, ILLINOIS

Home Program Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 937,121	\$ 1,122,026	\$ 184,905
Miscellaneous	250,000	82,293	(167,707)
Total Revenues	1,187,121	1,204,319	17,198
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	60,216	-	60,216
Benefits			
Healthcare Contribution	7,436	-	7,436
Dental Contribution	444	-	444
FICA/SS Contribution	4,607	-	4,607
IMRF Contribution	6,491	-	6,491
Total Benefits	18,978	-	18,978
Contractual Services			
Liability Insurance	1,590	951	639
Workers Compensation	1,024	615	409
Unemployment Claims	151	92	59
General Printing	250	-	250
Legal Printing	600	-	600
Conferences and Meetings	1,000	120	880
Employee Training	300	74	226
Employee Mileage Expenditures	100	-	100
Miscellaneous Contractual Expenditures	1,102,512	1,192,018	(89,506)
Total Contractual Services	1,107,527	1,193,870	(86,343)
Commodities			
Office Supplies	200	44	156
Postage	100	-	100
Books and Subscriptions	100	-	100
Total Commodities	400	44	356
Total Expenditures	1,187,121	1,193,914	(6,793)
Excess (Deficiency) of Revenues Over Expenditures	-	10,405	10,405
Other Financing Sources (Uses)			
Transfers In	-	6,793	6,793
Total Other Financing Sources (Uses)	-	6,793	6,793
Net Change in Fund Balance	\$ -	17,198	\$ 17,198
Fund Balance (Deficit) at Beginning of Year		(12,544)	
Fund Balance at End of Year		\$ 4,654	

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, 2012

	<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>458</u>	<u>(542)</u>
Total Revenues	<u>10,000</u>	<u>458</u>	<u>(9,542)</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>458</u>	<u>\$ 458</u>
Fund Balance at Beginning of Year		<u>109,363</u>	
Fund Balance at End of Year		<u>\$ 109,821</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 104,622	\$ 88,765	(\$ 15,857)
Total Revenues	<u>104,622</u>	<u>88,765</u>	<u>(15,857)</u>
Expenditures			
Development, Housing and Economic Development			
Contractual Services			
Contractual/Consulting Services	<u>82,253</u>	<u>86,164</u>	<u>(3,911)</u>
Capital Outlay			
Contractual/Consulting Services	8,700	2,521	6,179
Computer Software - Capital	<u>13,669</u>	<u>80</u>	<u>13,589</u>
Total Capital Outlay	<u>22,369</u>	<u>2,601</u>	<u>19,768</u>
Total Expenditures	<u>104,622</u>	<u>88,765</u>	<u>15,857</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>
Fund Balance at Beginning of Year		<u>-</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 4,339,827	\$ 2,259,282	(\$ 2,080,545)
Miscellaneous	87,647	-	(87,647)
Total Revenues	4,427,474	2,259,282	(2,168,192)
Expenditures			
Development, Housing and Economic Development			
Energy Efficiency and Conservation Block Grant			
Personnel Services			
Salaries and Wages	2,000	2,586	(586)
Benefits			
Healthcare Contribution	-	204	(204)
Dental Contribution	-	8	(8)
FICA/SS Contribution	120	195	(75)
IMRF Contribution	150	339	(189)
Total Benefits	270	746	(476)
Contractual Services			
Engineering Services	49,896	28,816	21,080
Contractual/Consulting Services	185,318	106,952	78,366
Liability Insurance	20	20	-
Workers Compensation	12	12	-
Unemployment Claims	6	6	-
Conferences and Meetings	-	905	(905)
Total Contractual Services	235,252	136,711	98,541
Total Energy Efficiency and Conservation Block Grant	237,522	140,043	97,479
Homeless Prevention and Rapid Re-Housing Program			
Contractual Services			
Grant Pass Thru	53,000	34,838	18,162
Community Development Block Grant - IKE Program			
Personnel Services			
Salaries and Wages	30,500	30,735	(235)
Benefits			
Healthcare Contribution	1,838	1,716	122
Dental Contribution	182	169	13
FICA/SS Contribution	2,333	2,340	(7)
IMRF Contribution	3,288	3,289	(1)
Total Benefits	7,641	7,514	127
Contractual Services			
Liability Insurance	805	805	-
Workers Compensation	519	519	-
Unemployment Claims	76	76	-

(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Legal Printing	\$ 100	\$ -	\$ 100
Grant Expenditures	<u>2,123,111</u>	<u>810,152</u>	<u>1,312,959</u>
Total Contractual Services	<u>2,124,611</u>	<u>811,552</u>	<u>1,313,059</u>
Commodities			
Office Supplies	100	23	77
Fuel - Vehicles	100	-	100
Total Commodities	<u>200</u>	<u>23</u>	<u>177</u>
Total Community Development Block Grant - IKE Program	<u>2,162,952</u>	<u>849,824</u>	<u>1,313,128</u>
Lead Hazard Control Program			
Personnel Services			
Salaries and Wages	79,653	70,733	8,920
Overtime Salaries	-	33	(33)
Total Personnel Services	<u>79,653</u>	<u>70,766</u>	<u>8,887</u>
Benefits			
Healthcare Contribution	1,438	15,138	(13,700)
Dental Contribution	57	527	(470)
FICA/SS Contribution	-	5,327	(5,327)
IMRF Contribution	508	7,491	(6,983)
SLEP Contribution	716	-	716
Total Benefits	<u>2,719</u>	<u>28,483</u>	<u>(25,764)</u>
Contractual Services			
Liability Insurance	175	175	-
Workers Compensation	113	113	-
Unemployment Claims	17	17	-
General Printing	7,000	-	7,000
Legal Printing	150	254	(104)
Conferences and Meetings	12,000	3,978	8,022
Employee Training	8,000	336	7,664
Grant Expenditures	<u>325,000</u>	<u>189,656</u>	<u>135,344</u>
Total Contractual Services	<u>352,455</u>	<u>194,529</u>	<u>157,926</u>
Commodities			
Office Supplies	750	363	387
Postage	1,000	-	1,000
Fuel - Vehicles	500	-	500
Total Commodities	<u>2,250</u>	<u>363</u>	<u>1,887</u>
Total Lead Hazard Control Program	<u>357,424</u>	<u>223,408</u>	<u>134,016</u>
Neighborhood Stabilization Program 3			
Personnel Services			
Salaries and Wages	<u>9,554</u>	<u>-</u>	<u>9,554</u>
Benefits			
Healthcare Contribution	907	-	907

(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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Dental Contribution	\$ 69	\$ -	\$ 69
FICA/SS Contribution	731	-	731
IMRF Contribution	1,030	-	1,030
Total Benefits	2,737	-	2,737
Contractual Services			
Liability Insurance	253	253	-
Workers Compensation	163	163	-
Unemployment Claims	24	24	-
Grant Expenditures	779,786	170,995	608,791
Total Contractual Services	780,226	171,435	608,791
Total Neighborhood Stabilization Program 3 and Economic Development	782,963	171,435	611,528
Total Development, Housing and Economic Development	3,683,068	1,490,281	2,192,787
Capital Outlay - Energy Efficiency and Conservation Block Grant			
Computer Software - Capital	-	148,017	(148,017)
Building Improvements	266,900	422,600	(155,700)
Road Construction	476,346	273,850	202,496
Capital Outlay - Lead Hazard Control Program			
Computers	1,160	-	1,160
Total Capital Outlay	744,406	844,467	(100,061)
Total Expenditures	4,427,474	2,334,748	2,092,726
Net Change in Fund Balance	\$ -	(75,466)	(\$ 75,466)
Fund Balance (Deficit) at Beginning of Year		(26,266)	
Fund Balance (Deficit) at End of Year		(\$ 101,732)	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Grants	\$ 98,876	\$ -	(\$ 98,876)
Reimbursements	1,072,000	498,201	(573,799)
Total Revenues	1,170,876	498,201	(672,675)
Expenditures			
Development, Housing and Economic Development			
Personnel Services			
Salaries and Wages	100,554	55,942	44,612
Benefits			
Healthcare Contribution	8,532	4,592	3,940
Dental Contribution	674	316	358
FICA/SS Contribution	7,692	4,201	3,491
IMRF Contribution	10,840	5,954	4,886
Total Benefits	27,738	15,063	12,675
Contractual Services			
Liability Insurance	2,655	2,655	-
Workers Compensation	1,709	1,709	-
Unemployment Claims	251	251	-
Grant Expenditures	1,037,969	184,048	853,921
Total Contractual Services	1,042,584	188,663	853,921
Total Expenditures	1,170,876	259,668	911,208
Excess (deficiency) of revenues over expenditures	-	238,533	238,533
Other Financing Sources (Uses)			
Transfers Out	-	(6,793)	(6,793)
Total Other Financing Sources (Uses)	-	(6,793)	(6,793)
Net Change in Fund Balance	\$ -	231,740	\$ 231,740
Fund Balance at Beginning of Year		110,893	
Fund Balance at End of Year		\$ 342,633	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Licenses and Permits	\$ 1,000	\$ -	(\$ 1,000)
Grants	145,000	100,000	(45,000)
Reimbursements	-	6,975	6,975
Interest	4,000	5,471	1,471
Total Revenues	150,000	112,446	(37,554)
Expenditures			
Environment and Conservation			
Personnel Services			
Salaries and Wages	38,633	36,005	2,628
Benefits			
Healthcare Contribution	28,686	4,990	23,696
Dental Contribution	755	153	602
FICA/SS Contribution	2,955	2,547	408
IMRF Contribution	4,165	3,668	497
Total Benefits	36,561	11,358	25,203
Contractual Services			
Contractual/Consulting Services	45,000	39,869	5,131
Repairs and Maintenance- Vehicles	-	8	(8)
Liability Insurance	1,020	1,020	-
Workers Compensation	657	657	-
Unemployment Claims	97	97	-
General Printing	-	33	(33)
Conferences and Meetings	1,300	1,997	(697)
Employee Training	-	180	(180)
Employee Mileage Expenditures	400	432	(32)
General Association Dues	800	1,315	(515)
Miscellaneous Contractual Expenditures	185,000	9,497	175,503
Grant Pass Thru	155,000	123,572	31,428
Total Contractual Services	389,274	178,677	210,597
Commodities			
Office Supplies	800	-	800
Operating Supplies	500	1,199	(699)
Computer Related Supplies	-	395	(395)
Books and Subscriptions	-	99	(99)
Fuel - Vehicles	500	-	500
Telephone	1,750	-	1,750
Total Commodities	3,550	1,693	1,857
Total Expenditures	468,018	227,733	240,285

(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Excess (Deficiency) of Revenues Over Expenditures	(\$ 318,018)	(\$ 115,287)	(\$ 433,305)
Other Financing Sources (Uses)			
Transfers In	<u>43,000</u>	<u>78,000</u>	<u>35,000</u>
Total Other Financing Sources (Uses)	<u>43,000</u>	<u>78,000</u>	<u>35,000</u>
Net Change in Fund Balance	<u>(\$ 275,018)</u>	<u>(37,287)</u>	<u>\$ 237,731</u>
Fund Balance at Beginning of Year		<u>1,297,561</u>	
Fund Balance at End of Year		<u>\$ 1,260,274</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Grants	\$ 1,800,000	\$ 501,408	(\$ 1,298,592)
Interest	5,000	11,903	6,903
Total Revenues	<u>1,805,000</u>	<u>513,311</u>	<u>(1,291,689)</u>
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	20,000	-	20,000
Legal Services	90,000	2,670	87,330
Appraisal Services	100,000	4,500	95,500
Total Contractual Services	<u>210,000</u>	<u>7,170</u>	<u>202,830</u>
Other Expenditures			
Farmland Preservation Rights	2,000,000	1,632,869	367,131
Total General Government	<u>2,210,000</u>	<u>1,640,039</u>	<u>569,961</u>
Capital Outlay			
Land	1,000	-	1,000
Total Capital Outlay	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>2,211,000</u>	<u>1,640,039</u>	<u>570,961</u>
Net Change in Fund Balance	<u>(\$ 406,000)</u>	<u>(1,126,728)</u>	<u>(\$ 720,728)</u>
Fund Balance at Beginning of Year		<u>3,201,782</u>	
Fund Balance at End of Year		<u>\$ 2,075,054</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, 2012

	Actual
Revenues	
Grants	
Workforce Investment Act Title I Grant 2010	\$ 468,473
Workforce Investment Act Title I Grant 2011	4,950,570
Workforce Investment Act Title I Grant 2012	976,890
Trade Adjustment Assistance Program Grant	16,560
Trade Adjustment Assistance Program Grant	4,807
Trade & Globalization Adjustment Assistance Act Grant	132,347
Workforce Investment Act Title I - Incentive 2009	63,770
Trade Case Management Grant	18,631
Trade Case Management Grant	22,710
Serving the Client 2010	(1,410)
Serving the Client 2011	(2,190)
Serving the Client 2012	2,862
	6,654,020
Total Revenues	6,654,020
Expenditures	
Public Service and Records	
Administration	602,188
Youth Activities	2,037,859
Adult Activities	1,800,425
Dislocated Worker Activities	2,012,607
Training	120,142
Incentive Funds	63,770
Welfare to Work	2,017
	6,639,008
Total Expenditures	6,639,008
Net Change in Fund Balance	15,012
Fund Balance (Deficit) at Beginning of Year	(15,012)
Fund Balance at End of Year	\$ -

Note:

This schedule has been presented to provide additional details of the revenues and expenditures of the Kane County Department of Employment and Education Fund. A budget for this Fund for the fiscal year ended November 30, 2012 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. Negative revenues indicate the return of prior year grants.

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Tax	\$ 678,025	\$ 676,849	(\$ 1,176)
Interest	7,500	4,268	(3,232)
Miscellaneous	8,000	7,562	(438)
Total Revenues	693,525	688,679	(4,846)
Expenditures			
General Government			
Personnel Services			
Salaries and Wages	71,425	60,848	10,577
Benefits			
Healthcare Contribution	7,632	15,959	(8,327)
Dental Contribution	312	592	(280)
FICA/SS Contribution	5,464	4,457	1,007
IMRF Contribution	7,700	6,353	1,347
Total Benefits	21,108	27,361	(6,253)
Contractual Services			
Special Studies	2,500	-	2,500
Contractual/Consulting Services	90,000	107,244	(17,244)
Legal Services	500	9,754	(9,254)
Repairs and Maintenance - Roads	150,000	166,192	(16,192)
Repairs and Maintenance - Grounds	225,000	180,166	44,834
Building Space Rental	-	989	(989)
Intersect Lighting Services	26,000	20,014	5,986
Liability Insurance	1,886	1,886	-
Workers Compensation	1,214	1,214	-
Unemployment Claims	179	179	-
General Printing	2,000	1,108	892
Legal Printing	500	943	(443)
Conferences and Meetings	1,000	107	893
Employee Training	1,000	-	1,000
Employee Mileage Expenditures	960	-	960
General Association Dues	750	-	750
Miscellaneous Contractual Expenditures	150,000	107,053	42,947
Total Contractual Services	653,489	596,849	56,640
Commodities			
Office Supplies	1,000	1,251	(251)
Operating Supplies	1,000	505	495
Postage	1,000	3,526	(2,526)
Computer Software - Non-Capital	500	-	500
Utilities - Intersection Lighting	20,000	21,826	(1,826)

(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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Telephone	\$ 1,500	\$ 1,150	\$ 350
Miscellaneous Supplies	45,000	11,859	33,141
Total Commodities	<u>70,000</u>	<u>40,117</u>	<u>29,883</u>
Total General Government	<u>816,022</u>	<u>725,175</u>	<u>90,847</u>
Capital Outlay			
Computer Software - Capital	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>817,022</u>	<u>725,175</u>	<u>91,847</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(123,497)</u>	<u>(36,496)</u>	<u>(159,993)</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>(\$ 143,497)</u>	<u>(56,496)</u>	<u>\$ 87,001</u>
Fund Balance at Beginning of Year		<u>1,056,791</u>	
Fund Balance at End of Year		<u>\$ 1,000,295</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,100	\$ 7,561	\$ 6,461
Total Revenues	<u>1,100</u>	<u>7,561</u>	<u>6,461</u>
Expenditures			
Debt Service - Principal	685,000	685,000	-
Debt Service - Interest	134,199	134,199	-
Debt Service - Fiscal Agent Fees	<u>1,100</u>	<u>535</u>	<u>565</u>
Total Expenditures	<u>820,299</u>	<u>819,734</u>	<u>565</u>
Excess (Deficiency) of Revenues Over Expenditures	(819,199)	(812,173)	(1,631,372)
Other Financing Sources (Uses)			
Transfers In	<u>819,199</u>	<u>758,521</u>	(60,678)
Total Other Financing Sources (Uses)	<u>819,199</u>	<u>758,521</u>	(60,678)
Net Change in Fund Balance	<u>\$ -</u>	(53,652)	<u>(\$ 53,652)</u>
Fund Balance at Beginning of Year		<u>1,860,819</u>	
Fund Balance at End of Year		<u>\$ 1,807,167</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Property Tax	\$ 1,002,000	\$ 1,009,484	\$ 7,484
Interest	<u>1,000</u>	<u>3,208</u>	<u>2,208</u>
Total Revenues	<u>1,003,000</u>	<u>1,012,692</u>	<u>9,692</u>
Expenditures			
Debt Service - Principal	2,425,000	2,425,000	-
Debt Service - Interest	<u>1,048,469</u>	<u>59,107</u>	<u>989,362</u>
Total Expenditures	<u>3,473,469</u>	<u>2,484,107</u>	<u>989,362</u>
Net Change in Fund Balance	<u>(\$ 2,470,469)</u>	<u>(1,471,415)</u>	<u>\$ 999,054</u>
Fund Balance at Beginning of Year		<u>2,708,451</u>	
Fund Balance at End of Year		<u>\$ 1,237,036</u>	

KANE COUNTY, ILLINOIS

Motor Fuel Tax Debt Service Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 1,000	\$ -	(\$ 1,000)
Total Revenues	<u>1,000</u>	<u>-</u>	<u>(1,000)</u>
Expenditures			
Debt Service - Principal	2,110,000	2,110,000	-
Debt Service - Interest	1,384,363	1,332,112	52,251
Debt Service - Fiscal Agent Fees	<u>1,000</u>	<u>-</u>	<u>1,000</u>
Total Expenditures	<u>3,495,363</u>	<u>3,442,112</u>	<u>53,251</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(3,494,363)</u>	<u>(3,442,112)</u>	<u>(6,936,475)</u>
Other Financing Sources (Uses)			
Transfers In	3,494,363	3,494,362	(1)
Transfers Out	<u>-</u>	<u>(14,544)</u>	<u>(14,544)</u>
Total Other Financing Sources (Uses)	<u>3,494,363</u>	<u>3,479,818</u>	<u>(14,545)</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>37,706</u>	<u>\$ 37,706</u>
Fund Balance at Beginning of Year		<u>2,819,634</u>	
Fund Balance at End of Year		<u>\$ 2,857,340</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Reimbursements	\$ 240,350	\$ 240,350	\$ -
Interest	1,000	26,992	25,992
Total Revenues	<u>241,350</u>	<u>267,342</u>	<u>25,992</u>
Expenditures			
Debt Service - Principal	7,890,000	7,890,000	-
Debt Service - Interest	753,251	686,715	66,536
Debt Service - Fiscal Agent Fees	1,000	700	300
Total Expenditures	<u>8,644,251</u>	<u>8,577,415</u>	<u>66,836</u>
Excess (Deficiency) of Revenues Over Expenditures	(8,402,901)	(8,310,073)	(16,712,974)
Other Financing Sources (Uses)			
Transfers In	<u>8,402,901</u>	<u>8,402,901</u>	<u>-</u>
Total Other Financing Sources (Uses)	<u>8,402,901</u>	<u>8,402,901</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	92,828	<u>\$ 92,828</u>
Fund Balance at Beginning of Year		<u>8,218,449</u>	
Fund Balance at End of Year		<u>\$ 8,311,277</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Reimbursements	\$ 814,818	\$ 282,476	(\$ 532,342)
Interest	<u>5,460</u>	<u>3,807</u>	<u>(1,653)</u>
Total Revenues	<u>820,278</u>	<u>286,283</u>	<u>(533,995)</u>
Expenditures			
Debt Service - Principal	610,000	610,000	-
Debt Service - Interest	400,728	400,727	1
Debt Service - Fiscal Agent Fees	<u>5,000</u>	<u>450</u>	<u>4,550</u>
Total Expenditures	<u>1,015,728</u>	<u>1,011,177</u>	<u>4,551</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(195,450)</u>	<u>(724,894)</u>	<u>(920,344)</u>
Other Financing Sources (Uses)			
Transfers In	3,685,224	1,323,303	(2,361,921)
Transfers Out	<u>-</u>	<u>(143,324)</u>	<u>(143,324)</u>
Total Other Financing Sources (Uses)	<u>3,685,224</u>	<u>1,179,979</u>	<u>(2,505,245)</u>
Net Change in Fund Balance	<u>\$ 3,489,774</u>	455,085	<u>(\$ 3,034,689)</u>
Fund Balance at Beginning of Year		<u>5,748,950</u>	
Fund Balance at End of Year		<u>\$ 6,204,035</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 20,000	\$ 11,562	(\$ 8,438)
Total Revenues	<u>20,000</u>	<u>11,562</u>	<u>(8,438)</u>
Expenditures			
General Government			
Contractual Services			
Contractual/Consulting Services	<u>56,720</u>	<u>150,745</u>	<u>(94,025)</u>
Capital Outlay			
Office Equipment	10,000	-	10,000
Building Improvements	<u>806,000</u>	<u>8,560</u>	<u>797,440</u>
Total Capital Outlay	<u>816,000</u>	<u>8,560</u>	<u>807,440</u>
Total Expenditures	<u>872,720</u>	<u>159,305</u>	<u>713,415</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(852,720)</u>	<u>(147,743)</u>	<u>(1,000,463)</u>
Other Financing Sources (Uses)			
Transfers In	<u>4,493,458</u>	<u>4,400,000</u>	<u>(93,458)</u>
Total Other Financing Sources (Uses)	<u>4,493,458</u>	<u>4,400,000</u>	<u>(93,458)</u>
Net Change in Fund Balance	<u>\$ 3,640,738</u>	4,252,257	<u>\$ 611,519</u>
Fund Balance at Beginning of Year		<u>4,629,180</u>	
Fund Balance at End of Year		<u>\$ 8,881,437</u>	

KANE COUNTY, ILLINOIS

Capital Improvement Bond Construction Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	\$ 2,000	\$ 5,161	\$ 3,161
Total Revenues	<u>2,000</u>	<u>5,161</u>	<u>3,161</u>
Expenditures			
General Government			
Contractual Services			
Debt Issuance Costs	<u>20,000</u>	<u>10,500</u>	<u>9,500</u>
Capital Outlay			
Building Construction	-	3,146	(3,146)
Building Improvements	<u>1,022,163</u>	<u>1,333,326</u>	<u>(311,163)</u>
Total Capital Outlay	<u>1,022,163</u>	<u>1,336,472</u>	<u>(314,309)</u>
Total Expenditures	<u>1,042,163</u>	<u>1,346,972</u>	<u>(304,809)</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(1,040,163)</u>	<u>(1,341,811)</u>	<u>(2,381,974)</u>
Other Financing Sources (Uses)			
Issuance of Bonds	1,970,000	1,960,000	(10,000)
Premium on Bonds Sold	<u>-</u>	<u>2,910</u>	<u>2,910</u>
Total Other Financing Sources (Uses)	<u>1,970,000</u>	<u>1,962,910</u>	<u>(7,090)</u>
Net Change in Fund Balance	<u>\$ 929,837</u>	621,099	<u>(\$ 308,738)</u>
Fund Balance at Beginning of Year		<u>2,022</u>	
Fund Balance at End of Year		<u>\$ 623,121</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Interest	\$ 2,500	\$ -	(\$ 2,500)
Total Revenues	2,500	-	(2,500)
Expenditures			
Highway and Streets Contractual Services Engineering Services	1,014,791	524,606	490,185
Capital Outlay Road Construction	1,360,000	278,069	1,081,931
Bridge Construction	1,375,000	-	1,375,000
Total Capital Outlay	2,735,000	278,069	2,456,931
Total Expenditures	3,749,791	802,675	2,947,116
Excess (Deficiency) of Revenues Over Expenditures	(3,747,291)	(802,675)	(4,549,966)
Other Financing Sources (Uses)			
Transfers Out	-	(2,663,520)	(2,663,520)
Total Other Financing Sources (Uses)	-	(2,663,520)	(2,663,520)
Net Change in Fund Balance	(\$ 3,747,291)	(3,466,195)	\$ 281,096
Fund Balance at Beginning of Year		3,466,195	
Fund Balance at End of Year		\$ -	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Property Taxes	\$ 33,725	\$ 18,102	(\$ 15,623)
Reimbursements	4,000	-	(4,000)
Interest	5,000	3,443	(1,557)
	42,725	21,545	(21,180)
Expenditures			
General Government			
Contractual Services			
Allocated Costs	-	5,930	(5,930)
Development, Housing and Economic Development			
Contractual Services			
Repairs and Maintenance - Resurfacing	466,000	466,000	-
Repairs and Maintenance - Stormwater			
Sunvale SBA	500	-	500
Middle Creek SBA	200	-	200
Ogden Gardens SBA	1,227	-	1,227
Wildwood West SBA	2,500	1,200	1,300
Cheval DeSelle Venetian SBA	940	-	940
Plank Road Estates SBA	525	3,675	(3,150)
Exposition View SBA SW47	26,908	30,400	(3,492)
Pasadena Drive SBA SW48	20,000	20,000	-
	518,800	521,275	(2,475)
Total Development, Housing and Economic Development	518,800	521,275	(2,475)
Total Expenditures	518,800	527,205	(8,405)
Excess (Deficiency) of Revenues Over Expenditures	(476,075)	(505,660)	(981,735)
Other Financing Sources (Uses)			
Transfers In	-	143,324	143,324
Transfers Out	(3,486,243)	(1,265,000)	2,221,243
Total Other Financing Sources (Uses)	(3,486,243)	(1,121,676)	2,364,567
Net Change in Fund Balance	(\$ 3,962,318)	(1,627,336)	\$ 2,334,982
Fund Balance at Beginning of Year		1,684,753	
Fund Balance at End of Year		\$ 57,417	

KANE COUNTY, ILLINOIS

Transportation Capital Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Reimbursements	\$ 2,086,885	\$ 3,301,379	\$ 1,214,494
Interest	25,000	56,647	31,647
Miscellaneous	-	358,062	358,062
	<u>2,111,885</u>	<u>3,716,088</u>	<u>1,604,203</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	2,095,764	1,754,440	341,324
Capital Outlay			
Road Construction	6,768,062	3,722,051	3,046,011
Construction - Bridges	2,516,000	798,863	1,717,137
Highway Right of Way	658,250	42,872	615,378
Total Capital Outlay	<u>9,942,312</u>	<u>4,563,786</u>	<u>5,378,526</u>
Total Expenditures	<u>12,038,076</u>	<u>6,318,226</u>	<u>5,719,850</u>
Excess (Deficiency) of Revenues Over Expenditures	(9,926,191)	(2,602,138)	(12,528,329)
Other Financing Sources (Uses)			
Transfers In	-	476,636	476,636
Total Other Financing Sources (Uses)	<u>-</u>	<u>476,636</u>	<u>476,636</u>
Net Change in Fund Balance	<u>(\$ 9,926,191)</u>	<u>(2,125,502)</u>	<u>\$ 7,800,689</u>
Fund Balance at Beginning of Year		<u>18,204,440</u>	
Fund Balance at End of Year		<u>\$ 16,078,938</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 112,428	\$ 112,428
Reimbursements	-	14,767	14,767
Interest	<u>2,000</u>	<u>2,351</u>	<u>351</u>
Total Revenues	<u>2,000</u>	<u>129,546</u>	<u>127,546</u>
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	<u>550,000</u>	<u>326,193</u>	<u>223,807</u>
Capital Outlay			
Road Construction	<u>324,000</u>	<u>272,941</u>	<u>51,059</u>
Total Expenditures	<u>874,000</u>	<u>599,134</u>	<u>274,866</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(872,000)</u>	<u>(469,588)</u>	<u>(1,341,588)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(5,621)</u>	<u>(5,621)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(5,621)</u>	<u>(5,621)</u>
Net Change in Fund Balance	<u>(\$ 872,000)</u>	<u>(475,209)</u>	<u>\$ 396,791</u>
Fund Balance at Beginning of Year		<u>725,285</u>	
Fund Balance at End of Year		<u>\$ 250,076</u>	

KANE COUNTY, ILLINOIS

Campton Hills Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 112,160	\$ 112,160
Interest	<u>2,000</u>	<u>1,714</u>	<u>(286)</u>
Total Revenues	<u>2,000</u>	<u>113,874</u>	<u>111,874</u>
Expenditures			
Capital Outlay			
Highway Right of Way	<u>145,000</u>	<u>6,700</u>	<u>138,300</u>
Total Expenditures	<u>145,000</u>	<u>6,700</u>	<u>138,300</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(143,000)</u>	<u>107,174</u>	<u>(35,826)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(5,697)</u>	<u>(5,697)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(5,697)</u>	<u>(5,697)</u>
Net Change in Fund Balance	<u>(\$ 143,000)</u>	<u>101,477</u>	<u>\$ 244,477</u>
Fund Balance at Beginning of Year		<u>378,759</u>	
Fund Balance at End of Year		<u>\$ 480,236</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 7,881	\$ 7,881
Interest	2,000	10,745	8,745
Total Revenues	2,000	18,626	16,626
Expenditures			
Capital Outlay			
Bridge Construction	140,000	-	140,000
Total Expenditures	140,000	-	140,000
Excess (Deficiency) of Revenues Over Expenditures	(138,000)	18,626	(119,374)
Other Financing Sources (Uses)			
Transfers Out	-	(7,944)	(7,944)
Total Other Financing Sources (Uses)	-	(7,944)	(7,944)
Net Change in Fund Balance	(\$ 138,000)	10,682	\$ 148,682
Fund Balance at Beginning of Year		2,464,318	
Fund Balance at End of Year		\$ 2,475,000	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 51,485	\$ 51,485
Reimbursements	1,110,000	95,538	(1,014,462)
Interest	5,000	3,240	(1,760)
Miscellaneous	-	5	5
	<u>1,115,000</u>	<u>150,268</u>	<u>(964,732)</u>
Total Revenues			
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	323,000	368,776	(45,776)
Capital Outlay			
Road Construction	1,376,980	625,000	751,980
Highway Right of Way	-	918	(918)
Total Capital Outlay	<u>1,376,980</u>	<u>625,918</u>	<u>751,062</u>
	<u>1,699,980</u>	<u>994,694</u>	<u>705,286</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(584,980)	(844,426)	(1,429,406)
Other Financing Sources (Uses)			
Transfers Out	-	(2,574)	(2,574)
	<u>-</u>	<u>(2,574)</u>	<u>(2,574)</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	(\$ 584,980)	(847,000)	(\$ 262,020)
Fund Balance at Beginning of Year		<u>1,110,851</u>	
Fund Balance at End of Year		<u>\$ 263,851</u>	

KANE COUNTY, ILLINOIS

Southwest Impact Fees Fund
 Schedule of Revenues, Expenditures, and Changes in Fund Balance
 Budget and Actual
 For the Year Ended November 30, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 6,755	\$ 6,755
Interest	1,500	1,757	257
Total Revenues	1,500	8,512	7,012
Expenditures			
Capital Outlay			
Highway Right of Way	100,000	-	100,000
Total Expenditures	100,000	-	100,000
Excess (Deficiency) of Revenues Over Expenditures	(98,500)	8,512	(89,988)
Other Financing Sources (Uses)			
Transfers Out	-	(338)	(338)
Total Other Financing Sources (Uses)	-	(338)	(338)
Net Change in Fund Balance	(\$ 98,500)	8,174	\$ 106,674
Fund Balance at Beginning of Year		426,724	
Fund Balance at End of Year		\$ 434,898	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ -	\$ 186,374	\$ 186,374
Reimbursements	-	96,774	96,774
Interest	2,500	5,333	2,833
Miscellaneous	-	473	473
Total Revenues	<u>2,500</u>	<u>288,954</u>	<u>286,454</u>
Expenditures			
Capital Outlay			
Road Construction	<u>160,000</u>	<u>105,899</u>	<u>54,101</u>
Total Expenditures	<u>160,000</u>	<u>105,899</u>	<u>54,101</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(157,500)</u>	<u>183,055</u>	<u>25,555</u>
Other Financing Sources (Uses)			
Transfers Out	<u>-</u>	<u>(9,342)</u>	<u>(9,342)</u>
Total Other Financing Sources (Uses)	<u>-</u>	<u>(9,342)</u>	<u>(9,342)</u>
Net Change in Fund Balance	<u>(\$ 157,500)</u>	<u>173,713</u>	<u>\$ 331,213</u>
Fund Balance at Beginning of Year		<u>953,183</u>	
Fund Balance at End of Year		<u>\$ 1,126,896</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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 94,483	\$ 94,483
Reimbursements	-	602,300	602,300
Interest	5,000	7,954	2,954
Total Revenues	5,000	704,737	699,737
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	-	42,200	(42,200)
Capital Outlay			
Highway Right of Way	1,200,000	607,918	592,082
Total Expenditures	1,200,000	650,118	549,882
Excess (Deficiency) of Revenues Over Expenditures	(1,195,000)	54,619	(1,140,381)
Other Financing Sources (Uses)			
Transfers Out	-	(4,724)	(4,724)
Total Other Financing Sources (Uses)	-	(4,724)	(4,724)
Net Change in Fund Balance	(\$ 1,195,000)	49,895	\$ 1,244,895
Fund Balance at Beginning of Year		1,964,669	
Fund Balance at End of Year		\$ 2,014,564	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ -	\$ 4,555	\$ 4,555
Interest	-	68	68
Total Revenues	-	4,623	4,623
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	50,000	24,874	25,126
Total Expenditures	50,000	24,874	25,126
Excess (Deficiency) of Revenues Over Expenditures	(50,000)	(20,251)	(70,251)
Other Financing Sources (Uses)			
Transfers Out	-	(228)	(228)
Total Other Financing Sources (Uses)	-	(228)	(228)
Net Change in Fund Balance	(\$ 50,000)	(20,479)	\$ 29,521
Fund Balance at Beginning of Year		32,869	
Fund Balance at End of Year		\$ 12,390	

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, 2012

	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Revenues			
Charges for Services	\$ 275,000	\$ 141,521	(\$ 133,479)
Reimbursements	-	3,992	3,992
Interest	4,750	2,894	(1,856)
Total Revenues	279,750	148,407	(131,343)
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	20,000	-	20,000
Capital Outlay			
Bridge Construction	640,938	-	640,938
Total Expenditures	660,938	-	660,938
Excess (Deficiency) of Revenues Over Expenditures	(381,188)	148,407	(232,781)
Other Financing Sources (Uses)			
Transfers Out	(13,750)	(12,162)	1,588
Total Other Financing Sources (Uses)	(13,750)	(12,162)	1,588
Net Change in Fund Balance	(\$ 394,938)	136,245	\$ 531,183
Fund Balance at Beginning of Year		613,129	
Fund Balance at End of Year		\$ 749,374	

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 200,000	\$ 146,152	(\$ 53,848)
Interest	1,000	2,046	1,046
Miscellaneous	-	207	207
	<u>201,000</u>	<u>148,405</u>	<u>(52,595)</u>
Total Revenues			
Expenditures			
Highway and Streets			
Contractual Services			
Engineering Services	425,000	-	425,000
	<u>425,000</u>	<u>-</u>	<u>425,000</u>
Total Expenditures			
Excess (Deficiency) of Revenues Over Expenditures	(224,000)	148,405	(75,595)
Other Financing Sources (Uses)			
Transfers Out	(10,000)	(7,318)	2,682
	<u>(10,000)</u>	<u>(7,318)</u>	<u>2,682</u>
Total Other Financing Sources (Uses)			
Net Change in Fund Balance	(\$ 234,000)	141,087	\$ 375,087
Fund Balance at Beginning of Year		<u>459,845</u>	
Fund Balance at End of Year		<u>\$ 600,932</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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Charges for Services	\$ 100,000	\$ 67,701	(\$ 32,299)
Interest	<u>1,000</u>	<u>1,748</u>	<u>748</u>
Total Revenues	<u>101,000</u>	<u>69,449</u>	<u>(31,551)</u>
Expenditures			
Capital Outlay			
Highway Right of Way	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Total Expenditures	<u>250,000</u>	<u>-</u>	<u>250,000</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>(149,000)</u>	<u>69,449</u>	<u>(79,551)</u>
Other Financing Sources (Uses)			
Transfers Out	<u>(5,000)</u>	<u>(3,385)</u>	<u>1,615</u>
Total Other Financing Sources (Uses)	<u>(5,000)</u>	<u>(3,385)</u>	<u>1,615</u>
Net Change in Fund Balance	<u>(\$ 154,000)</u>	66,064	<u>\$ 220,064</u>
Fund Balance at Beginning of Year		<u>367,803</u>	
Fund Balance at End of Year		<u>\$ 433,867</u>	

KANE COUNTY, ILLINOIS

Working Cash Fund
Schedule of Revenues and Changes in Fund Balance
Budget and Actual
For the Year Ended November 30, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Revenues			
Interest	<u>\$ 10,000</u>	<u>\$ 12,688</u>	<u>\$ 2,688</u>
Total Revenues	<u>10,000</u>	<u>12,688</u>	<u>2,688</u>
Net Change in Fund Balance	<u>\$ 10,000</u>	<u>12,688</u>	<u>\$ 2,688</u>
Fund Balance at Beginning of Year		<u>3,063,460</u>	
Fund Balance at End of Year		<u>\$ 3,076,148</u>	

KANE COUNTY, ILLINOIS

November 30, 2012

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, 2012

	<u>Final Budget</u>	<u>Actual</u>	<u>Variance With Final Budget Positive (Negative)</u>
Operating Expenses			
Personnel Services			
Salaries and Wages	\$ 161,462	\$ 150,275	\$ 11,187
Benefits			
Healthcare Contribution	26,426	20,687	5,739
Dental Contribution	945	620	325
FICA/SS Contribution	12,352	10,924	1,428
IMRF Contribution	17,406	15,380	2,026
Total Benefits	<u>57,129</u>	<u>47,611</u>	<u>9,518</u>
Contractual Services			
Engineering Services	4,000	-	4,000
Contractual/Consulting Services	692,050	582,487	109,563
Legal Services	-	1,188	(1,188)
Repairs and Maintenance - Computers	500	-	500
Repairs and Maintenance - Vehicles	1,500	2,381	(881)
Liability Insurance	4,263	4,263	-
Workers Compensation	2,745	2,745	-
Unemployment Claims	404	404	-
General Printing	20,000	20,918	(918)
Conferences and Meetings	1,800	2,175	(375)
Employee Training	800	-	800
Employee Mileage Expenses	600	701	(101)
General Association Dues	1,000	845	155
Miscellaneous Contractual Expenses	-	38	(38)
Total Contractual Services	<u>729,662</u>	<u>618,145</u>	<u>111,517</u>
Commodities			
Office Supplies	2,500	1,789	711
Operating Supplies	2,500	5,457	(2,957)
Computer Related Supplies	-	365	(365)
Postage	500	-	500
Books and Subscriptions	400	248	152
Fuel - Vehicles	800	1,818	(1,018)
Telephone	3,510	-	3,510
Total Commodities	<u>10,210</u>	<u>9,677</u>	<u>533</u>
Total Operating Expenses	<u>\$ 958,463</u>	<u>\$ 825,708</u>	<u>\$ 132,755</u>

KANE COUNTY, ILLINOIS

November 30, 2012

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, 2012

Fund	Assets				Liabilities
	Cash and Investments	Interest Receivable	Accounts Receivable	Total	Accounts Payable
Tax Sale Purchase Fund	\$ 82,025	\$ 43	\$ -	\$ 82,068	\$ 82,068
Land/Cash Ordinance Fund	4,022	-	-	4,022	4,022
Elder Fatality Review Team Fund	3,640	2	-	3,642	3,642
Sheriff's Detail Escrow Fund	49,100	-	-	49,100	49,100
Special Trust Fund	1,284,937	-	-	1,284,937	1,284,937
911 Emergency Surcharge Fund	4,708,709	2,429	20,092	4,731,230	4,731,230
Township Bridge Fund	44,670	23	-	44,693	44,693
Township Motor Fuel Fund	1,800,638	938	-	1,801,576	1,801,576
Wireless 911 Fund	107,791	111	353,182	461,084	461,084
Special Deposit Fund	171,214	-	-	171,214	171,214
Inheritance Tax Fund	5,548	-	-	5,548	5,548
Powers Road Fund	6,145	3	-	6,148	6,148
Kane County Emergency Planning	13,718	7	-	13,725	13,725
Coroner's Escrow Fund	3,033	2	-	3,035	3,035
EMA Volunteers Fund	19,861	10	-	19,871	19,871
Sale and Error Fund	2,665,908	1,321	-	2,667,229	2,667,229
Health Department Special Fund	3,655	2	-	3,657	3,657
Juvenile Justice Donation Fund	9,282	5	-	9,287	9,287
School Office Reserve Fund	167,143	100	-	167,243	167,243
Coroner's Special Fund	7,286	4	-	7,290	7,290
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	20,150	10	-	20,160	20,160
Recorder's Rental Surcharge Fund	24,817	13	46,044	70,874	70,874
Employee Events Fund	15,101	8	-	15,109	15,109
Health Care Services Fund	19	-	-	19	19
Payroll Clearing Fund	29,369	-	-	29,369	29,369
Flexible Spending Account Fund	65,829	30	-	65,859	65,859
Drug Asset Forfeiture Fund	80,823	37	-	80,860	80,860
Marriage Violence Fund	956	1	-	957	957
Death Certificates Fund	6,941	6	-	6,947	6,947
State's Attorney Employee Events	246	-	-	246	246
Child Advocacy Advisory Board	40,701	21	-	40,722	40,722
Civil Union Domestic Violence Fund	-	-	-	-	-
Subdivision Review Escrow Fund	10,345	6	10,000	20,351	20,351
Crane Road Estates SSA Fund	2,150	1	-	2,151	2,151
Clerks Tax Redemption Fund	1,726,673	-	-	1,726,673	1,726,673
Clerks Vital Records Fund	90,109	-	-	90,109	90,109
Unclaimed Funds	404,059	-	-	404,059	404,059
County Collector	528,407	-	-	528,407	528,407
Restitution	49,895	-	-	49,895	49,895
Juvenile Court Restitution	14,824	-	-	14,824	14,824
Employee Education	1,331	-	-	1,331	1,331
Juvenile Court Services	2,072	-	-	2,072	2,072
K-9 Unit	51,743	-	-	51,743	51,743
DUI Fund	5,722	-	-	5,722	5,722
County Sheriff DEF Federal	43,861	-	-	43,861	43,861
County Sheriff DEF Local	218,931	-	-	218,931	218,931
Canteen Commission	338,045	-	-	338,045	338,045
Inmate Commissary	-	-	-	-	-
Detainee Account	267,486	-	-	267,486	267,486
Chancery	2,090,512	-	-	2,090,512	2,090,512
FATS	11,858	-	-	11,858	11,858
Escrow Account	430,294	-	-	430,294	430,294
SWAT	2,475	-	-	2,475	2,475
Computer Crimes	2,729	-	-	2,729	2,729
Vehicle Maintenance/Purchase	88,689	-	-	88,689	88,689
Juvenile Justice	382	-	-	382	382
Circuit Clerk	10,977,787	-	-	10,977,787	10,977,787
DUI Fund (Victim Impact Fund)	34,098	-	-	34,098	34,098
Total Agency Funds	\$ 28,939,735	\$ 5,133	\$ 429,318	\$ 29,374,186	\$ 29,374,186

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Tax Sale Purchase Fund				
Assets				
Cash and Investments	\$ 81,649	\$ 379	\$ 3	\$ 82,025
Interest Receivable	76	43	76	43
Total Assets	<u>\$ 81,725</u>	<u>\$ 422</u>	<u>\$ 79</u>	<u>\$ 82,068</u>
Liabilities				
Accounts Payable	<u>\$ 81,725</u>	<u>\$ 422</u>	<u>\$ 79</u>	<u>\$ 82,068</u>
Land/Cash Ordinance Fund				
Assets				
Cash and Investments	<u>\$ 102,428</u>	<u>\$ -</u>	<u>\$ 98,406</u>	<u>\$ 4,022</u>
Liabilities				
Accounts Payable	<u>\$ 102,428</u>	<u>\$ -</u>	<u>\$ 98,406</u>	<u>\$ 4,022</u>
Elder Fatality Review Team Fund				
Assets				
Cash and Investments	\$ 3,630	\$ 10	\$ -	\$ 3,640
Interest Receivable	3	2	3	2
Total Assets	<u>\$ 3,633</u>	<u>\$ 12</u>	<u>\$ 3</u>	<u>\$ 3,642</u>
Liabilities				
Accounts Payable	<u>\$ 3,633</u>	<u>\$ 12</u>	<u>\$ 3</u>	<u>\$ 3,642</u>
Sheriff's Detail Escrow Fund				
Assets				
Cash and Investments	<u>\$ 21,060</u>	<u>\$ 137,852</u>	<u>\$ 109,812</u>	<u>\$ 49,100</u>
Liabilities				
Accounts Payable	<u>\$ 21,060</u>	<u>\$ 137,852</u>	<u>\$ 109,812</u>	<u>\$ 49,100</u>
Special Trust Fund				
Assets				
Cash and Investments	<u>\$ 3,911,677</u>	<u>\$ 7,098,973</u>	<u>\$ 9,725,713</u>	<u>\$ 1,284,937</u>
Liabilities				
Accounts Payable	<u>\$ 3,911,677</u>	<u>\$ 7,098,973</u>	<u>\$ 9,725,713</u>	<u>\$ 1,284,937</u>
911 Emergency Surcharge Fund				
Assets				
Cash and Investments	\$ 4,684,194	\$ 920,314	\$ 895,799	\$ 4,708,709
Interest Receivable	3,304	2,429	3,304	2,429
Accounts Receivable	64,123	20,092	64,123	20,092
Total Assets	<u>\$ 4,751,621</u>	<u>\$ 942,835</u>	<u>\$ 963,226</u>	<u>\$ 4,731,230</u>
Liabilities				
Accounts Payable	<u>\$ 4,751,621</u>	<u>\$ 942,835</u>	<u>\$ 963,226</u>	<u>\$ 4,731,230</u>

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Township Bridge Fund				
Assets				
Cash and Investments	\$ 248,101	\$ 488	\$ 203,919	\$ 44,670
Interest Receivable	214	23	214	23
Total Assets	\$ 248,315	\$ 511	\$ 204,133	\$ 44,693
Liabilities				
Accounts Payable	\$ 248,315	\$ 511	\$ 204,133	\$ 44,693
Township Motor Fuel Fund				
Assets				
Cash and Investments	\$ 1,683,329	\$ 895,870	\$ 778,561	\$ 1,800,638
Interest Receivable	1,753	938	1,753	938
Total Assets	\$ 1,685,082	\$ 896,808	\$ 780,314	\$ 1,801,576
Liabilities				
Accounts Payable	\$ 1,685,082	\$ 896,808	\$ 780,314	\$ 1,801,576
Wireless 911 Fund				
Assets				
Cash and Investments	\$ 102,993	\$ 2,875,759	\$ 2,870,961	\$ 107,791
Interest Receivable	428	111	428	111
Accounts Receivable	341,436	353,182	341,436	353,182
Total Assets	\$ 444,857	\$ 3,229,052	\$ 3,212,825	\$ 461,084
Liabilities				
Accounts Payable	\$ 444,857	\$ 3,229,052	\$ 3,212,825	\$ 461,084
Special Deposit Fund				
Assets				
Cash and Investments	\$ 171,214	\$ -	\$ -	\$ 171,214
Liabilities				
Accounts Payable	\$ 171,214	\$ -	\$ -	\$ 171,214
Inheritance Tax Fund				
Assets				
Cash and Investments	\$ 1,145,688	\$ 4,597,339	\$ 5,737,479	\$ 5,548
Liabilities				
Accounts Payable	\$ 1,145,688	\$ 4,597,339	\$ 5,737,479	\$ 5,548

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Powers Road Fund				
Assets				
Cash and Investments	\$ 6,119	\$ 26	\$ -	\$ 6,145
Interest Receivable	6	3	6	3
Total Assets	<u>\$ 6,125</u>	<u>\$ 29</u>	<u>\$ 6</u>	<u>\$ 6,148</u>
Liabilities				
Accounts Payable	<u>\$ 6,125</u>	<u>\$ 29</u>	<u>\$ 6</u>	<u>\$ 6,148</u>
Kane County Emergency Planning				
Assets				
Cash and Investments	\$ 14,244	\$ 65	\$ 591	\$ 13,718
Interest Receivable	14	7	14	7
Total Assets	<u>\$ 14,258</u>	<u>\$ 72</u>	<u>\$ 605</u>	<u>\$ 13,725</u>
Liabilities				
Accounts Payable	<u>\$ 14,258</u>	<u>\$ 72</u>	<u>\$ 605</u>	<u>\$ 13,725</u>
Coroner's Escrow Fund				
Assets				
Cash and Investments	\$ 911	\$ 4,622	\$ 2,500	\$ 3,033
Interest Receivable	2	2	2	2
Total Assets	<u>\$ 913</u>	<u>\$ 4,624</u>	<u>\$ 2,502</u>	<u>\$ 3,035</u>
Liabilities				
Accounts Payable	<u>\$ 913</u>	<u>\$ 4,624</u>	<u>\$ 2,502</u>	<u>\$ 3,035</u>
EMA Volunteers Fund				
Assets				
Cash and Investments	\$ 18,139	\$ 3,239	\$ 1,517	\$ 19,861
Interest Receivable	15	10	15	10
Total Assets	<u>\$ 18,154</u>	<u>\$ 3,249</u>	<u>\$ 1,532</u>	<u>\$ 19,871</u>
Liabilities				
Accounts Payable	<u>\$ 18,154</u>	<u>\$ 3,249</u>	<u>\$ 1,532</u>	<u>\$ 19,871</u>
Sale and Error Fund				
Assets				
Cash and Investments	\$ 2,519,262	\$ 146,738	\$ 92	\$ 2,665,908
Interest Receivable	2,213	1,321	2,213	1,321
Total Assets	<u>\$ 2,521,475</u>	<u>\$ 148,059</u>	<u>\$ 2,305</u>	<u>\$ 2,667,229</u>
Liabilities				
Accounts Payable	<u>\$ 2,521,475</u>	<u>\$ 148,059</u>	<u>\$ 2,305</u>	<u>\$ 2,667,229</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Health Department Special Fund				
Assets				
Cash and Investments	\$ 3,645	\$ 10	\$ -	\$ 3,655
Interest Receivable	3	2	3	2
Total Assets	<u>\$ 3,648</u>	<u>\$ 12</u>	<u>\$ 3</u>	<u>\$ 3,657</u>
Liabilities				
Accounts Payable	<u>\$ 3,648</u>	<u>\$ 12</u>	<u>\$ 3</u>	<u>\$ 3,657</u>
Juvenile Justice Donation Fund				
Assets				
Cash and Investments	\$ 9,851	\$ 43	\$ 612	\$ 9,282
Interest Receivable	9	5	9	5
Total Assets	<u>\$ 9,860</u>	<u>\$ 48</u>	<u>\$ 621</u>	<u>\$ 9,287</u>
Liabilities				
Accounts Payable	<u>\$ 9,860</u>	<u>\$ 48</u>	<u>\$ 621</u>	<u>\$ 9,287</u>
School Office Reserve Fund				
Assets				
Cash and Investments	\$ 261,348	\$ 1,192	\$ 95,397	\$ 167,143
Interest Receivable	279	100	279	100
Total Assets	<u>\$ 261,627</u>	<u>\$ 1,292</u>	<u>\$ 95,676</u>	<u>\$ 167,243</u>
Liabilities				
Accounts Payable	<u>\$ 261,627</u>	<u>\$ 1,292</u>	<u>\$ 95,676</u>	<u>\$ 167,243</u>
Coroner's Special Fund				
Assets				
Cash and Investments	\$ 4,346	\$ 5,080	\$ 2,140	\$ 7,286
Interest Receivable	5	4	5	4
Total Assets	<u>\$ 4,351</u>	<u>\$ 5,084</u>	<u>\$ 2,145</u>	<u>\$ 7,290</u>
Liabilities				
Accounts Payable	<u>\$ 4,351</u>	<u>\$ 5,084</u>	<u>\$ 2,145</u>	<u>\$ 7,290</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, 2012

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
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	\$ 7,199	\$ 13,701	\$ 750	\$ 20,150
Interest Receivable	6	10	6	10
Total Assets	<u>\$ 7,205</u>	<u>\$ 13,711</u>	<u>\$ 756</u>	<u>\$ 20,160</u>
Liabilities				
Accounts Payable	\$ 7,205	\$ 13,711	\$ 756	\$ 20,160
Recorder's Rental Surcharge Fund				
Assets				
Cash and Investments	\$ 17,249	\$ 802,784	\$ 795,216	\$ 24,817
Interest Receivable	16	13	16	13
Accounts Receivable	44,244	46,044	44,244	46,044
Total Assets	<u>\$ 61,509</u>	<u>\$ 848,841</u>	<u>\$ 839,476</u>	<u>\$ 70,874</u>
Liabilities				
Accounts Payable	\$ 61,509	\$ 848,841	\$ 839,476	\$ 70,874
Employee Events Fund				
Assets				
Cash and Investments	\$ 13,866	\$ 4,287	\$ 3,052	\$ 15,101
Interest Receivable	12	8	12	8
Total Assets	<u>\$ 13,878</u>	<u>\$ 4,295</u>	<u>\$ 3,064</u>	<u>\$ 15,109</u>
Liabilities				
Accounts Payable	\$ 13,878	\$ 4,295	\$ 3,064	\$ 15,109
Health Care Services Fund				
Assets				
Cash and Investments	\$ 19	\$ -	\$ -	\$ 19
Liabilities				
Accounts Payable	\$ 19	\$ -	\$ -	\$ 19
Payroll Clearing Fund				
Assets				
Cash and Investments	\$ 26,571	\$ 86,549,628	\$ 86,546,830	\$ 29,369
Liabilities				
Accounts Payable	\$ 26,571	\$ 86,549,628	\$ 86,546,830	\$ 29,369

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Flexible Spending Account Fund				
Assets				
Cash and Investments	\$ 72,006	\$ 260,309	\$ 266,486	\$ 65,829
Interest Receivable	59	30	59	30
Total Assets	<u>\$ 72,065</u>	<u>\$ 260,339</u>	<u>\$ 266,545</u>	<u>\$ 65,859</u>
Liabilities				
Accounts Payable	<u>\$ 72,065</u>	<u>\$ 260,339</u>	<u>\$ 266,545</u>	<u>\$ 65,859</u>
Drug Asset Forfeiture Fund				
Assets				
Cash and Investments	\$ 18,678	\$ 68,822	\$ 6,677	\$ 80,823
Interest Receivable	12	37	12	37
Accounts Receivable	2,391	-	2,391	-
Total Assets	<u>\$ 21,081</u>	<u>\$ 68,859</u>	<u>\$ 9,080</u>	<u>\$ 80,860</u>
Liabilities				
Accounts Payable	<u>\$ 21,081</u>	<u>\$ 68,859</u>	<u>\$ 9,080</u>	<u>\$ 80,860</u>
Marriage Violence Fund				
Assets				
Cash and Investments	\$ 21	\$ 16,800	\$ 15,865	\$ 956
Interest Receivable	2	1	2	1
Accounts Receivable	1,010	-	1,010	-
Total Assets	<u>\$ 1,033</u>	<u>\$ 16,801</u>	<u>\$ 16,877</u>	<u>\$ 957</u>
Liabilities				
Accounts Payable	<u>\$ 1,033</u>	<u>\$ 16,801</u>	<u>\$ 16,877</u>	<u>\$ 957</u>
Death Certificates Fund				
Assets				
Cash and Investments	\$ 116	\$ 79,187	\$ 72,362	\$ 6,941
Interest Receivable	6	6	6	6
Accounts Receivable	4,594	-	4,594	-
Total Assets	<u>\$ 4,716</u>	<u>\$ 79,193</u>	<u>\$ 76,962</u>	<u>\$ 6,947</u>
Liabilities				
Accounts Payable	<u>\$ 4,716</u>	<u>\$ 79,193</u>	<u>\$ 76,962</u>	<u>\$ 6,947</u>
State's Attorney Employee Events				
Assets				
Cash and Investments	<u>\$ 585</u>	<u>\$ 286</u>	<u>\$ 625</u>	<u>\$ 246</u>
Liabilities				
Accounts Payable	<u>\$ 585</u>	<u>\$ 286</u>	<u>\$ 625</u>	<u>\$ 246</u>

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Child Advocacy Advisory Board				
Assets				
Cash and Investments	\$ 38,497	\$ 10,176	\$ 7,972	\$ 40,701
Interest Receivable	38	21	38	21
Accounts Receivable	716	-	716	-
Total Assets	<u>\$ 39,251</u>	<u>\$ 10,197</u>	<u>\$ 8,726</u>	<u>\$ 40,722</u>
Liabilities				
Accounts Payable	<u>\$ 39,251</u>	<u>\$ 10,197</u>	<u>\$ 8,726</u>	<u>\$ 40,722</u>
Civil Union Domestic Violence Fund				
Assets				
Cash and Investments	\$ 480	\$ 100	\$ 580	\$ -
Accounts Receivable	60	-	60	-
Total Assets	<u>\$ 540</u>	<u>\$ 100</u>	<u>\$ 640</u>	<u>\$ -</u>
Liabilities				
Accounts Payable	<u>\$ 540</u>	<u>\$ 100</u>	<u>\$ 640</u>	<u>\$ -</u>
Subdivision Review Escrow Fund				
Assets				
Cash and Investments	\$ 10,001	\$ 40,043	\$ 39,699	\$ 10,345
Interest Receivable	2	6	2	6
Accounts Receivable	-	10,000	-	10,000
Total Assets	<u>\$ 10,003</u>	<u>\$ 50,049</u>	<u>\$ 39,701</u>	<u>\$ 20,351</u>
Liabilities				
Accounts Payable	<u>\$ 10,003</u>	<u>\$ 50,049</u>	<u>\$ 39,701</u>	<u>\$ 20,351</u>
Crane Road Estates SSA Fund				
Assets				
Cash and Investments	\$ 10	\$ 96,912	\$ 94,772	\$ 2,150
Interest Receivable	3	1	3	1
Total Assets	<u>\$ 13</u>	<u>\$ 96,913</u>	<u>\$ 94,775</u>	<u>\$ 2,151</u>
Liabilities				
Accounts Payable	<u>\$ 13</u>	<u>\$ 96,913</u>	<u>\$ 94,775</u>	<u>\$ 2,151</u>
Clerk's Tax Redemption Fund				
Assets				
Cash and Investments	<u>\$ 2,524,022</u>	<u>\$ 21,040,129</u>	<u>\$ 21,837,478</u>	<u>\$ 1,726,673</u>
Liabilities				
Accounts Payable	<u>\$ 2,524,022</u>	<u>\$ 21,040,129</u>	<u>\$ 21,837,478</u>	<u>\$ 1,726,673</u>

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Clerk's Vital Records Fund				
Assets				
Cash and Investments	\$ 105,698	\$ 996,980	\$ 1,012,569	\$ 90,109
Liabilities				
Accounts Payable	\$ 105,698	\$ 996,980	\$ 1,012,569	\$ 90,109
Unclaimed Funds				
Assets				
Cash and Investments	\$ 600,747	\$ 41,013	\$ 237,701	\$ 404,059
Liabilities				
Accounts Payable	\$ 600,747	\$ 41,013	\$ 237,701	\$ 404,059
County Collector				
Assets				
Cash and Investments	\$ 525,666	\$1,596,678,939	\$1,596,676,198	\$ 528,407
Liabilities				
Accounts Payable	\$ 525,666	\$1,596,678,939	\$1,596,676,198	\$ 528,407
Restitution				
Assets				
Cash and Investments	\$ 49,860	\$ 35	\$ -	\$ 49,895
Liabilities				
Accounts Payable	\$ 49,860	\$ 35	\$ -	\$ 49,895
Juvenile Court Restitution				
Assets				
Cash and Investments	\$ 14,331	\$ 5,274	\$ 4,781	\$ 14,824
Liabilities				
Accounts Payable	\$ 14,331	\$ 5,274	\$ 4,781	\$ 14,824
Employee Education				
Assets				
Cash and Investments	\$ 1,330	\$ 1	\$ -	\$ 1,331
Liabilities				
Accounts Payable	\$ 1,330	\$ 1	\$ -	\$ 1,331
Juvenile Court Services				
Assets				
Cash and Investments	\$ 3,072	\$ 196	\$ 1,196	\$ 2,072
Liabilities				
Accounts Payable	\$ 3,072	\$ 196	\$ 1,196	\$ 2,072

KANE COUNTY, ILLINOIS

Agency Funds
Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2012

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
K-9 Unit				
Assets				
Cash and Investments	\$ 11,643	\$ 63,325	\$ 23,225	\$ 51,743
Liabilities				
Accounts Payable	\$ 11,643	\$ 63,325	\$ 23,225	\$ 51,743
DUI Fund				
Assets				
Cash and Investments	\$ 4,732	\$ 5,579	\$ 4,589	\$ 5,722
Liabilities				
Accounts Payable	\$ 4,732	\$ 5,579	\$ 4,589	\$ 5,722
County Sheriff DEF Federal				
Assets				
Cash and Investments	\$ 51,562	\$ 43,503	\$ 51,204	\$ 43,861
Liabilities				
Accounts Payable	\$ 51,562	\$ 43,503	\$ 51,204	\$ 43,861
County Sheriff DEF Local				
Assets				
Cash and Investments	\$ 93,576	\$ 599,058	\$ 473,703	\$ 218,931
Liabilities				
Accounts Payable	\$ 93,576	\$ 599,058	\$ 473,703	\$ 218,931
Canteen Commission				
Assets				
Cash and Investments	\$ 343,794	\$ 301,478	\$ 307,227	\$ 338,045
Liabilities				
Accounts Payable	\$ 343,794	\$ 301,478	\$ 307,227	\$ 338,045
Inmate Commissary				
Assets				
Cash and Investments	\$ 16,377	\$ -	\$ 16,377	\$ -
Liabilities				
Accounts Payable	\$ 16,377	\$ -	\$ 16,377	\$ -
Detainee Account				
Assets				
Cash and Investments	\$ 280,446	\$ 1,087,870	\$ 1,100,830	\$ 267,486
Liabilities				
Accounts Payable	\$ 280,446	\$ 1,087,870	\$ 1,100,830	\$ 267,486

KANE COUNTY, ILLINOIS

Agency Funds Combining Statement of Changes in Assets and Liabilities For the Year Ended November 30, 2012

Fund	Beginning of Year	Additions	Reductions	End of Year
Chancery				
Assets				
Cash and Investments	\$ 559,304	\$ 31,304,137	\$ 29,772,929	\$ 2,090,512
Liabilities				
Accounts Payable	\$ 559,304	\$ 31,304,137	\$ 29,772,929	\$ 2,090,512
FATS				
Assets				
Cash and Investments	\$ 14,815	\$ 1,950	\$ 4,907	\$ 11,858
Liabilities				
Accounts Payable	\$ 14,815	\$ 1,950	\$ 4,907	\$ 11,858
Escrow Account				
Assets				
Cash and Investments	\$ 311,851	\$ 241,630	\$ 123,187	\$ 430,294
Liabilities				
Accounts Payable	\$ 311,851	\$ 241,630	\$ 123,187	\$ 430,294
SWAT				
Assets				
Cash and Investments	\$ 24,377	\$ 11,030	\$ 32,932	\$ 2,475
Liabilities				
Accounts Payable	\$ 24,377	\$ 11,030	\$ 32,932	\$ 2,475
Computer Crimes				
Assets				
Cash and Investments	\$ 2,787	\$ 827	\$ 885	\$ 2,729
Liabilities				
Accounts Payable	\$ 2,787	\$ 827	\$ 885	\$ 2,729
Vehicle Maintenance/Purchase				
Assets				
Cash and Investments	\$ 74,830	\$ 17,017	\$ 3,158	\$ 88,689
Liabilities				
Accounts Payable	\$ 74,830	\$ 17,017	\$ 3,158	\$ 88,689
Juvenile Justice				
Assets				
Cash and Investments	\$ 253	\$ 2,061	\$ 1,932	\$ 382
Liabilities				
Accounts Payable	\$ 253	\$ 2,061	\$ 1,932	\$ 382

KANE COUNTY, ILLINOIS

Agency Funds
 Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2012

Fund	<u>Beginning of Year</u>	<u>Additions</u>	<u>Reductions</u>	<u>End of Year</u>
Circuit Clerk				
Assets				
Cash and Investments	\$ 10,531,251	\$ 72,198,945	\$ 71,752,409	\$ 10,977,787
Liabilities				
Accounts Payable	\$ 10,531,251	\$ 72,198,945	\$ 71,752,409	\$ 10,977,787
DUI Fund (Victim Impact Fund)				
Assets				
Cash and Investments	\$ 46,733	\$ 27,595	\$ 40,230	\$ 34,098
Liabilities				
Accounts Payable	\$ 46,733	\$ 27,595	\$ 40,230	\$ 34,098
Total All Agency Funds				
Assets				
Cash and Investments	\$ 31,494,164	\$ 1,829,299,606	\$ 1,831,854,035	\$ 28,939,735
Interest Receivable	8,480	5,133	8,480	5,133
Accounts Receivable	458,574	429,318	458,574	429,318
Total Assets	<u>\$ 31,961,218</u>	<u>\$ 1,829,734,057</u>	<u>\$ 1,832,321,089</u>	<u>\$ 29,374,186</u>
Liabilities				
Accounts Payable	<u>\$ 31,961,218</u>	<u>\$ 1,829,734,057</u>	<u>\$ 1,832,321,089</u>	<u>\$ 29,374,186</u>

KANE COUNTY, ILLINOIS

Schedule of Expenditures for Tort Immunity Purposes For the Year Ended November 30, 2012

<u>Tort Immunity Expenditures Incurred by the Insurance Liability Fund</u>	
Salaries and Benefits	\$ 815,773
Legal Fees	159,356
Other Contractual	435,268
Commodities	4,496
Liability Insurance	412,187
Workers' Compensation	638,341
Unemployment Claims	68,909
	<hr/>
Subtotal Insurance Liability Fund	2,534,330
<u>Tort Immunity Expenditures Incurred by Other Funds</u>	
Liability Insurance	448,279
Workers' Compensation	284,479
Unemployment Claims	41,840
	<hr/>
Subtotal Other Funds	774,598
	<hr/>
Total Tort Immunity Purposes Expenditures	\$ 3,308,928

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 2011 as levied by Kane County was \$3,782,475. 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, 2012

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>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$ 405,187,161	\$ 385,399,473	\$ 369,557,332	\$ 342,593,546
Restricted	90,424,511	87,805,781	46,039,069	31,498,151
Unrestricted	<u>120,092,981</u>	<u>123,860,266</u>	<u>148,375,026</u>	<u>135,398,230</u>
Total Governmental Activities Net Assets	<u>\$ 615,704,653</u>	<u>\$ 597,065,520</u>	<u>\$ 563,971,427</u>	<u>\$ 509,489,927</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	9,660,312	10,528,167	10,975,167	8,558,526
Unrestricted	<u>6,431,198</u>	<u>6,411,371</u>	<u>5,943,548</u>	<u>13,437,394</u>
Total Business-Type Activities Net Assets	<u>\$ 18,974,964</u>	<u>\$ 19,822,992</u>	<u>\$ 19,802,169</u>	<u>\$ 24,879,374</u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$ 408,070,615	\$ 388,282,927	\$ 372,440,786	\$ 345,477,000
Restricted	100,084,823	98,333,948	57,014,236	40,056,677
Unrestricted	<u>126,524,179</u>	<u>130,271,637</u>	<u>154,318,574</u>	<u>148,835,624</u>
Total Primary Government Net Assets	<u>\$ 634,679,617</u>	<u>\$ 616,888,512</u>	<u>\$ 583,773,596</u>	<u>\$ 534,369,301</u>

Notes:

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

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 297,224,681	\$ 264,199,771	\$ 207,680,723	\$ 193,366,964	\$ 167,779,904	\$ 144,922,265
34,975,098	35,907,847	17,060,264	12,020,685	11,343,905	11,568,348
<u>118,849,614</u>	<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>\$ 451,049,393</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>
\$ 2,883,454	\$ 2,883,454	\$ 2,885,552	\$ 2,889,744	\$ 2,893,936	\$ 2,900,103
9,198,731	9,035,136	9,284,769	10,855,627	13,740,625	15,892,700
<u>13,481,441</u>	<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>\$ 25,563,626</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>
\$ 300,108,135	\$ 267,083,225	\$ 210,566,275	\$ 196,256,708	\$ 170,673,840	\$ 147,822,368
44,173,829	44,942,983	26,345,033	22,876,312	25,084,530	27,461,048
<u>132,331,055</u>	<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>\$ 476,613,019</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>

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Ten Fiscal Years

	2012	2011	2010	2009
Expenses				
Governmental Activities:				
General Government	\$ 33,226,585	\$ 31,160,957	\$ 29,450,154	\$ 34,497,242
Public Service and Records	13,774,832	14,220,839	15,850,443	13,096,494
Judicial	21,319,475	21,902,489	21,619,005	20,884,783
Public Safety	44,419,200	44,000,288	43,655,351	40,416,360
Health and Public Safety	-	-	-	-
Highways and Streets	29,802,177	34,748,528	25,809,873	23,516,178
Health and Welfare	5,675,765	6,608,026	9,830,295	10,200,965
Environment and Conservation	228,315	282,111	600,538	731,675
Development, Housing and Economic Development	7,656,563	7,097,351	7,652,849	5,744,222
Interest on Long-Term Debt	3,574,279	3,935,675	4,025,501	3,491,681
Total Governmental Activities Expenses	<u>159,677,191</u>	<u>163,956,264</u>	<u>158,494,009</u>	<u>152,579,600</u>
Business-Type Activities:				
Solid Waste	825,708	294,284	1,559,072	721,395
Total Primary Government Expenses	<u>\$ 160,502,899</u>	<u>\$ 164,250,548</u>	<u>\$ 160,053,081</u>	<u>\$ 153,300,995</u>
 Program Revenues				
Governmental Activities:				
Charges for Services				
General Government	\$ 4,597,152	\$ 6,042,547	\$ 4,471,126	\$ 4,458,940
Public Service and Records	3,747,580	3,542,966	3,934,779	3,955,099
Judicial	12,444,416	11,799,939	12,963,401	13,694,443
Public Safety	8,522,739	6,283,050	6,845,061	6,433,683
Health and Public Safety	-	-	-	-
Highways and Streets	322,959	236,252	1,671,499	1,485,684
Health and Welfare	1,215,163	1,202,796	643,740	848,853
Environment and Conservation	-	-	1,000	-
Development, Housing and Economic Development	1,138,241	1,038,698	1,169,795	1,162,247
Interest on Long-Term Debt	102,820	89,664	-	-
Operating Grants and Contributions	46,589,489	46,520,619	57,147,252	56,803,329
Capital Grants and Contributions	6,311,598	28,238,657	30,235,350	35,425,449
Total Governmental Activities Program Revenues	<u>84,992,157</u>	<u>104,995,188</u>	<u>119,083,003</u>	<u>124,267,727</u>
Business-Type Activities:				
Charges for Services				
Solid Waste	89,484	59,926	35,769	24,422
Total Primary Government	<u>\$ 85,081,641</u>	<u>\$ 105,055,114</u>	<u>\$ 119,118,772</u>	<u>\$ 124,292,149</u>
 Net (Expense)/Revenue				
Governmental Activities	(\$ 74,685,034)	(\$ 58,961,076)	(\$ 39,411,006)	(\$ 28,311,873)
Business-Type Activities	(736,224)	(234,358)	(1,523,303)	(696,973)
Total Primary Government Net Expense	<u>(\$ 75,421,258)</u>	<u>(\$ 59,195,434)</u>	<u>(\$ 40,934,309)</u>	<u>(\$ 29,008,846)</u>

<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 35,978,809	\$ 33,860,476	\$ 25,567,202	\$ 30,990,707	\$ 26,902,921	\$ 34,763,830
13,416,180	12,527,679	13,545,857	14,157,547	10,352,357	9,687,092
22,108,763	17,763,519	19,044,289	27,199,987	28,163,914	24,929,046
49,334,607	44,332,538	41,908,570	-	-	-
-	-	-	34,992,939	32,558,192	28,903,368
22,890,112	16,280,832	17,110,390	20,302,917	14,795,548	14,275,472
10,817,205	10,330,682	9,507,260	-	-	-
1,313,252	857,723	1,668,229	-	-	-
4,968,520	5,375,695	5,025,593	-	-	-
3,629,975	3,696,684	2,875,777	2,173,765	1,969,295	3,365,797
<u>164,457,423</u>	<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>
1,501,679	866,585	3,226,544	3,500,423	2,785,864	928,624
<u>\$ 165,959,102</u>	<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>

\$ 4,014,114	\$ 4,145,249	\$ 3,976,697	\$ 3,983,797	\$ 3,117,466	\$ 2,805,828
4,588,781	6,295,964	6,921,768	8,803,303	8,993,964	8,831,018
13,339,730	12,029,886	10,689,266	12,277,952	11,961,193	11,015,640
6,513,972	5,741,463	4,427,307	-	-	-
-	-	-	2,932,974	3,136,936	2,699,834
2,882,122	4,387,955	6,146,746	5,668,056	2,853,512	478,259
1,311,049	1,300,478	733,728	-	-	-
658,650	342,800	292,350	-	-	-
1,280,798	1,696,598	1,726,188	-	-	-
-	-	-	-	-	-
49,898,679	48,555,159	43,474,097	38,355,099	33,501,461	38,029,870
20,241,030	31,530,053	13,805,738	20,359,483	16,966,014	3,700,882
<u>104,728,925</u>	<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>
35,063	369,386	6,719,394	4,153,840	4,082,210	6,299,575
<u>\$ 104,763,988</u>	<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>

(\$ 59,728,498)	(\$ 29,000,223)	(\$ 44,059,282)	(\$ 37,437,198)	(\$ 34,211,681)	(\$ 48,363,274)
(1,466,616)	(497,199)	3,492,850	653,417	1,296,346	5,370,951
<u>(\$ 61,195,114)</u>	<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>

(Continued)

KANE COUNTY, ILLINOIS

Changes in Net Assets Last Ten Fiscal Years

	2012	2011	2010	2009
General Revenues and Other Changes in Net Assets				
Governmental Activities:				
Taxes:				
Property Tax	\$ 53,701,545	\$ 54,175,120	\$ 52,495,899	\$ 51,720,100
Income Tax	5,462,402	4,318,032	3,849,243	3,975,274
Sales Tax	13,713,226	13,368,744	12,538,555	12,065,118
RTA Sales Tax	14,965,777	14,551,134	13,838,016	13,242,320
Other Taxes	3,624,182	2,929,104	2,355,930	2,668,832
Investment Earnings	677,153	1,648,142	1,799,350	2,372,209
Other General Revenues	1,019,677	844,344	309,707	390,865
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Transfers	160,205	301,608	6,705,806	317,689
Total Governmental Activities				
General Revenues and Other	93,324,167	92,136,228	93,892,506	86,752,407
Business-Type Activities:				
Investment Earnings	48,401	141,189	151,304	330,410
Other General Revenues	-	415,600	-	-
Special Item				
Lawsuit Recovery	-	-	3,000,600	-
Transfers	(160,205)	(301,608)	(6,705,806)	(317,689)
Total Business-Type Activities				
General Revenues and Other	(111,804)	255,181	(3,553,902)	12,721
Total Primary Government	\$ 93,212,363	\$ 92,391,409	\$ 90,338,604	\$ 86,765,128
Change in Net Assets				
Governmental Activities	\$ 18,639,133	\$ 33,175,152	\$ 54,481,500	\$ 58,440,534
Business-Type Activities	(848,028)	20,823	(5,077,205)	(684,252)
Total Primary Government Net Expense	\$ 17,791,105	\$ 33,195,975	\$ 49,404,295	\$ 57,756,282
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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 48,981,238	\$ 46,538,156	\$ 40,945,882	\$ 38,308,710	\$ 36,087,886	\$ 39,099,271
4,793,252	5,089,268	5,150,608	4,697,001	4,015,419	4,001,925
14,002,709	15,145,262	15,447,397	14,905,920	13,362,125	12,339,103
9,830,153	-	-	-	-	-
2,943,683	2,816,486	2,810,814	4,008,666	3,282,462	3,018,869
5,275,052	9,928,114	7,773,867	3,789,473	2,326,710	2,399,170
213,560	373,971	261,346	480,133	695,504	350,669
-	6,750,000	-	-	-	-
-	(2,557,450)	-	-	-	-
<u>263,472</u>	<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>86,303,119</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>
725,780	1,129,020	1,057,705	631,365	559,167	440,473
-	-	-	-	-	-
1,500,000	-	-	-	-	-
(<u>263,472</u>)	(<u>2,900,000</u>)	(<u>1,339,232</u>)	(<u>4,367,815</u>)	(<u>4,014,736</u>)	(<u>1,381,623</u>)
<u>1,962,308</u>	(<u>1,770,980</u>)	(<u>281,527</u>)	(<u>3,736,450</u>)	(<u>3,455,569</u>)	(<u>941,150</u>)
<u>\$ 88,265,427</u>	<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>
\$ 26,574,621	\$ 57,983,584	\$ 29,669,864	\$ 33,120,520	\$ 29,573,161	\$ 16,362,008
<u>495,692</u>	(<u>2,268,179</u>)	<u>3,211,323</u>	(<u>3,083,033</u>)	(<u>2,159,223</u>)	<u>4,429,801</u>
<u>\$ 27,070,313</u>	<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>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	(<u>\$ 5,254,570</u>)	<u>\$ -</u>	(<u>\$ 3,555,770</u>)

KANE COUNTY, ILLINOIS

Fund Balances, Governmental Funds Last Ten Fiscal Years

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Fund				
Reserved	\$ -	\$ -	\$ 1,882,350	\$ 1,831,154
Unreserved	-	-	46,441,218	42,897,605
Nonspendable	722,049	1,714,286	-	-
Assigned	2,930,463	1,240,739	-	-
Unassigned	<u>52,042,594</u>	<u>50,691,045</u>	<u>-</u>	<u>-</u>
 Total General Fund	 <u>\$ 55,695,106</u>	 <u>\$ 53,646,070</u>	 <u>\$ 48,323,568</u>	 <u>\$ 44,728,759</u>
 All Other Governmental Funds				
Reserved	\$ -	\$ -	\$ 67,415,248	\$ 70,121,509
Unreserved, Reported in:				
Special Revenue Funds	-	-	99,489,310	88,169,891
Capital Projects Funds	-	-	6,838,364	5,497,948
Nonspendable	1,255,800	1,345,300	-	-
Restricted	91,472,172	94,796,018	-	-
Committed	54,682,249	50,057,579	-	-
Assigned	29,827,268	29,418,546	-	-
Unassigned	<u>(656,877)</u>	<u>(585,052)</u>	<u>-</u>	<u>-</u>
 Total All Other Governmental Funds	 <u>\$ 176,580,612</u>	 <u>\$ 175,032,391</u>	 <u>\$ 173,742,922</u>	 <u>\$ 163,789,348</u>
 Total All Governmental Funds	 <u>\$ 232,275,718</u>	 <u>\$ 228,678,461</u>	 <u>\$ 222,066,490</u>	 <u>\$ 208,518,107</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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 1,845,199	\$ 1,825,542	\$ 4,507,367	\$ 3,321,072	\$ 3,422,658	\$ 3,605,294
39,629,363	43,987,466	45,008,222	47,527,668	41,373,544	35,170,397
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 41,474,562</u>	<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>
\$ 43,066,900	\$ 49,270,078	\$ 36,825,211	\$ 15,730,030	\$ 12,402,482	\$ 16,585,064
75,557,556	63,983,946	81,823,802	51,085,728	47,141,193	42,376,067
5,492,827	16,329,121	18,035,752	23,043,802	31,416,824	35,749,290
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 124,117,283</u>	<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>\$ 165,591,845</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>

KANE COUNTY, ILLINOIS

Changes in Fund Balances, Governmental Funds Last Ten Fiscal Years

Revenues	2012	2011	2010	2009
Property Tax	\$ 54,396,496	\$ 54,858,094	\$ 53,155,305	\$ 52,329,930
Other Taxes	52,315,565	49,842,019	47,578,614	46,441,278
Licenses and Permits	1,947,213	1,794,161	1,367,942	1,469,149
Fees	-	-	-	-
Services - Fees and Permits	-	-	-	-
Permits	-	-	-	-
Grants	16,801,473	18,493,796	22,637,065	19,338,212
Charges for Services	25,026,721	21,452,629	23,987,161	23,715,612
Fines	5,087,039	6,661,358	5,586,459	6,194,133
Reimbursements	13,594,555	18,989,401	21,220,649	20,480,886
Interest	677,153	1,648,142	1,799,350	2,372,209
Miscellaneous	6,580,890	6,904,789	6,656,879	8,512,497
Total Revenues	<u>176,427,105</u>	<u>180,644,389</u>	<u>183,989,424</u>	<u>180,853,906</u>
Expenditures				
General Government	27,744,534	26,520,275	26,049,450	27,204,959
Public Service and Records	13,479,858	14,068,660	15,383,578	12,594,229
Judicial	20,792,033	21,241,207	20,701,581	20,081,359
Public Safety	42,302,849	41,084,429	40,524,765	39,831,091
Health and Public Safety	-	-	-	-
Highways and Streets	22,640,246	26,598,595	27,650,279	24,719,571
Health and Welfare	5,609,409	6,573,785	9,850,519	10,070,911
Environment and Conservation	227,733	255,562	601,714	727,775
Development, Housing and Economic Development	6,469,911	6,708,650	6,472,667	5,764,226
Debt Service - Principal	14,875,000	13,750,000	5,725,000	5,465,000
Debt Service - Interest and Fees	3,881,073	3,834,533	3,817,741	3,513,628
Capital Outlay	16,930,317	21,287,271	14,041,253	28,278,674
Total Expenditures	<u>174,952,963</u>	<u>181,922,967</u>	<u>170,818,547</u>	<u>178,251,423</u>
Excess (Deficiency) of Revenues Over Expenditures	1,474,142	(1,278,578)	13,170,877	2,602,483
Other Financing Sources (Uses)				
Issuance of Debt	1,960,000	7,670,000	-	40,000,000
Premium on Debt Issued	2,910	-	-	6,090
Transfer to Escrow Paying Agent	-	-	-	-
Transfers In	27,355,890	23,799,718	19,827,940	17,449,670
Transfers Out	(27,195,685)	(23,498,110)	(19,450,434)	(17,131,981)
Total Other Financing Sources (Uses)	<u>2,123,115</u>	<u>7,971,608</u>	<u>377,506</u>	<u>40,323,779</u>
Special Items				
Receipt from Public Building Commission	-	-	-	-
Loss on Prepaid Rent	-	-	-	-
Net Change in Fund Balances	<u>\$ 3,597,257</u>	<u>\$ 6,693,030</u>	<u>\$ 13,548,383</u>	<u>\$ 42,926,262</u>
Adjustment to Prior Period Fund Balances	-	-	-	-
Debt Service as a Percentage of Noncapital Expenditures	11.7%	10.8%	6.3%	6.2%
Expenditures Capitalized as Assets	<u>\$ 14,905,612</u>	<u>\$ 19,227,066</u>	<u>\$ 18,941,163</u>	<u>\$ 33,685,494</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 261, the County also realigned several revenue categories.

	<u>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$	49,589,160	\$ 47,398,219	\$ 41,804,809	\$ 38,230,531	\$ 36,724,099	\$ 39,099,271
	45,899,772	36,826,561	34,725,381	37,614,906	36,841,486	32,982,701
	1,152,190	1,597,829	1,899,123	-	-	-
	-	-	-	13,488,424	10,574,978	7,532,733
	-	-	-	19,017,247	17,865,106	17,653,471
	-	-	-	740,282	803,368	503,688
	16,626,174	19,238,772	19,309,446	14,605,851	5,891,406	6,065,121
	27,000,261	28,780,022	28,428,981	-	-	-
	5,681,885	4,599,047	3,630,688	572,487	564,652	578,860
	15,597,395	9,883,918	18,859,012	18,097,125	10,300,613	5,632,301
	5,275,052	9,928,114	7,773,867	3,789,470	2,374,465	2,444,142
	8,834,395	8,660,305	9,463,967	6,391,692	7,486,673	10,477,115
	<u>175,656,284</u>	<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>
	28,411,201	29,879,065	22,316,291	27,033,925	26,406,595	26,912,013
	12,724,625	11,243,767	12,903,209	13,667,989	9,264,534	9,308,552
	21,065,381	19,186,483	17,598,305	27,789,191	26,576,555	25,071,620
	42,055,177	40,882,852	40,841,088	-	-	-
	-	-	-	33,809,307	31,096,570	27,019,735
	27,239,527	16,424,217	14,769,067	19,589,149	22,632,207	15,524,340
	10,472,186	10,162,877	9,400,176	-	-	-
	1,308,512	864,272	1,668,229	-	-	-
	4,945,259	5,337,363	4,977,074	-	-	-
	5,255,000	3,455,000	2,160,000	1,335,000	1,955,000	6,135,000
	3,829,859	3,404,071	2,285,818	2,186,132	1,974,255	3,275,573
	28,417,337	55,353,230	27,927,211	25,975,660	11,382,454	8,487,673
	<u>185,724,064</u>	<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>
(	10,067,780)	(29,280,410)	9,048,806	1,161,662	(1,861,324)	1,234,897
	-	11,345,000	34,990,000	-	26,875,000	-
	-	38,659	114,016	-	4,152,008	-
	-	-	-	-	(30,689,831)	-
	9,907,336	20,466,041	21,436,090	12,434,203	14,290,946	18,675,673
(	9,643,864)	(17,566,041)	(20,096,858)	(8,360,341)	(10,496,210)	(17,294,050)
	<u>263,472</u>	<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>
	-	6,750,000	-	-	-	-
	-	(2,557,450)	-	-	-	-
(\$	<u>9,804,308</u>)	<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>
	-	-	-	(283,925)	-	(8,226)
	6.1%	5.0%	3.5%	2.9%	3.5%	8.4%
\$	<u>36,370,672</u>	<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>

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
2011	\$ 10,500,653,170	\$ 13,809,034	\$ 3,002,142,531	\$ 253,294,432	\$ 13,769,899,167
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

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
0.3990	0.2609	\$ 41,309,697,501	33.33%
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%

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 (1)							
Year	County	Forest Preserve	Townships and Roads	Cities and Villages	Unit Districts	Community Colleges	Fire Districts
2011	\$ 53,909	\$ 35,255	\$ 29,684	\$ 119,178	\$ 716,962	\$ 61,339	\$ 34,747
2010	54,331	32,062	29,595	122,052	699,784	61,721	34,944
2009	52,584	30,909	29,420	119,931	675,436	60,339	37,615
2008	51,977	30,104	28,556	120,827	660,579	55,583	35,967
2007	49,113	29,192	27,466	113,783	624,918	52,537	34,014
2006	46,637	23,604	25,621	123,392	577,749	49,139	30,193
2005	41,095	23,246	24,246	113,067	532,969	48,301	26,740
2004	38,454	15,884	22,221	106,797	479,847	45,600	21,942
2003	36,240	12,863	20,906	89,889	440,364	40,091	20,645
2002	38,671	12,569	19,942	80,585	401,436	34,252	18,017

Tax Rates per Hundred Dollars of Assessed Valuation (2)							
2011	0.3990	0.2609	0.1693	0.7605	5.5087	0.4512	0.5362
2010	0.3730	0.2201	0.2032	0.8379	4.8043	0.4237	0.2399
2009	0.3398	0.1997	0.1901	0.7750	4.3646	0.3899	0.2431
2008	0.3336	0.1932	0.1833	0.7755	4.2399	0.3568	0.2309
2007	0.3322	0.1974	0.1858	0.7695	4.2265	0.3553	0.2300
2006	0.3452	0.1747	0.1866	0.8985	4.2069	0.3578	0.2199
2005	0.3367	0.1905	0.1987	0.9265	4.3671	0.3958	0.2191
2004	0.3467	0.1432	0.2003	0.9628	4.3261	0.4111	0.1978
2003	0.3578	0.1270	0.2064	0.8874	4.3477	0.3958	0.2038
2002	0.4292	0.1395	0.2213	0.8944	4.4555	0.3802	0.2000

Source: Kane County Clerk - Levy, Rate and Extension Reports for 2002 to 2011.

- (1) Tax levies for entities other than the County and Forest Preserve are the result of aggregating all entities of a given type.
- (2) Tax rates are calculated based on the total County assessed valuation.

Park Districts	Library Districts	Water Resources	Other Special Districts	Total
\$ 46,363	\$ 36,006	\$ 830	\$ 26,848	\$ 1,161,121
47,108	36,077	808	26,511	1,144,993
43,934	35,678	769	28,000	1,114,615
42,536	34,843	750	25,098	1,086,820
40,084	33,030	729	22,683	1,027,549
37,257	30,502	719	2,660	947,473
34,724	28,293	688	94	873,463
33,585	21,859	658	963	787,810
29,360	24,413	636	2,829	718,236
25,327	21,985	610	96	653,490

0.3605	0.1784	0.0343	0.2158	8.8748
0.3234	0.2477	0.0055	0.1820	7.8609
0.2839	0.2305	0.0050	0.1809	7.2025
0.2730	0.2236	0.0048	0.1611	6.9756
0.2711	0.2234	0.0049	0.1534	6.9495
0.2713	0.2221	0.0052	0.0194	6.9075
0.2845	0.2318	0.0056	0.0008	7.1570
0.3028	0.1971	0.0059	0.0087	7.1025
0.2899	0.2410	0.0063	0.0279	7.0910
0.2811	0.2440	0.0068	0.0010	7.2530

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KANE COUNTY, ILLINOIS

Principal Taxpayers in the County Current Year and Nine Years Ago

Taxpayer	Type of Business, Property	2011 Equalized Assessed Valuation	Percentage of Total 2011 Equalized Assessed Valuation	2011 Rank
Simon / Chelsea Chicago Development LLC	Retail	\$ 38,928,626	0.28%	1
Liberty Illinois LP	Retail	33,431,131	0.24%	2
V V2/Geneva Commons, LP	Industrial	27,745,846	0.20%	3
IN Retail Fund Algonquin Commons LLC	Retail	27,509,160	0.20%	4
Spring Hill Mall LLC / General Growth Properties, Inc.	Retail	24,317,710	0.18%	5
Toyota Motor Sales USA Inc.	Industrial	23,106,942	0.17%	6
John B. Sanfilippo & Son, Inc.	Industrial	17,554,333	0.13%	7
Q Center LLC	Commercial	14,998,499	0.11%	8
Sherman Hospital / Sherman Health Systems	General Hospital	14,164,261	0.10%	9
Regency Canterfield LLC	Commercial	<u>12,485,493</u>	0.09%	10
		<u>\$ 234,242,001</u>	<u>1.70%</u>	
Total 2011 County assessed valuation		<u>\$ 13,769,899,167</u>		

Taxpayer	Type of Business, Property	2002 Equalized Assessed Valuation	Percentage of Total 2002 Equalized Assessed Valuation	2002 Rank
American National Bank & Trust	Financial	\$ 40,764,785	0.45%	1
Springhill Mall Partnership	Retail	20,146,491	0.22%	2
LaSalle National Bank & Trust	Financial	18,375,593	0.20%	3
Toyota Motor Sales USA Inc.	Industrial	13,099,248	0.15%	4
Meijer Stores Ltd. Partnership	Business Services	12,223,059	0.14%	5
Arthur Anderson & Company	Business Services	12,061,265	0.13%	6
Inland Real Estate Illinois, LLC	Real Estate	10,239,885	0.11%	7
City of Elgin	Municipality	10,170,916	0.11%	8
Old Kent Bank Trust	Financial	9,933,333	0.11%	9
Amli at St. Charles, LLC	Commercial	<u>9,188,477</u>	<u>0.10%</u>	10
		<u>\$ 156,203,052</u>	<u>1.72%</u>	
Total 2002 County assessed valuation		<u>\$ 9,009,974,132</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>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Rates Extended				
General	0.2358	0.2188	0.1974	0.1966
Health	0.0146	0.0135	0.0128	0.0129
Illinois Municipal Retirement	0.0464	0.0404	0.0353	0.0337
County Highway	0.0371	0.0344	0.0324	0.0326
County Bridge	0.0023	0.0022	0.0020	0.0020
County Highway Matching	0.0005	0.0004	0.0004	0.0004
Insurance Liability	0.0280	0.0216	0.0198	0.0157
Public Building Commission	-	-	-	-
Social Security	0.0245	0.0221	0.0213	0.0214
Capital Improvement Debt Service	0.0075	0.0175	0.0164	0.0163
Veterans' Commission	0.0023	0.0021	0.0020	0.0020
Total Rates Extended	<u>0.3990</u>	<u>0.3730</u>	<u>0.3398</u>	<u>0.3336</u>
Levies Extended				
General	\$ 31,863,102	\$ 31,865,741	\$ 30,542,783	\$ 30,628,833
Health	1,972,983	1,972,654	1,972,489	2,000,032
Illinois Municipal Retirement	6,266,337	5,889,264	5,468,372	5,254,116
County Highway	5,011,908	5,011,461	5,010,920	5,080,708
County Bridge	312,797	312,752	312,757	316,590
County Highway Matching	65,262	65,260	65,151	65,748
Insurance Liability	3,782,475	3,149,370	3,061,954	2,445,315
Public Building Commission	-	-	-	-
Social Security	3,315,779	3,218,272	3,303,060	3,339,152
Capital Improvement Debt Service	1,013,380	2,541,201	2,538,578	2,538,017
Veterans' Commission	305,095	305,031	308,269	308,644
Total Levies Extended	<u>\$ 53,909,118</u>	<u>\$ 54,331,006</u>	<u>\$ 52,584,333</u>	<u>\$ 51,977,155</u>
Current Year Collections	\$ 53,701,538	\$ 54,159,263	\$ 52,479,908	\$ 51,720,100
Subsequent Collections	-	-	-	-
Total Collections	<u>\$ 53,701,538</u>	<u>\$ 54,159,263</u>	<u>\$ 52,479,908</u>	<u>\$ 51,720,100</u>
Percentage of Extensions Collected	99.61%	99.68%	99.80%	99.51%

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>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
0.1819	0.1813	0.1784	0.1865	0.2093	0.2147
0.0136	0.0144	0.0151	0.0160	0.0168	0.0162
0.0351	0.0362	0.0390	0.0382	0.0310	0.0252
0.0411	0.0433	0.0456	0.0478	0.0499	0.0532
0.0021	0.0023	0.0023	0.0025	0.0026	0.0028
0.0005	0.0005	0.0005	0.0005	0.0006	0.0006
0.0165	0.0218	0.0276	0.0253	0.0208	0.0246
-	-	-	-	-	0.0588
0.0221	0.0243	0.0257	0.0272	0.0239	0.0300
0.0172	0.0188	-	-	-	-
0.0021	0.0023	0.0025	0.0027	0.0029	0.0031
<u>0.3322</u>	<u>0.3452</u>	<u>0.3367</u>	<u>0.3467</u>	<u>0.3578</u>	<u>0.4292</u>
\$ 26,899,888	\$ 24,500,056	\$ 21,774,010	\$ 20,686,452	\$ 21,199,323	\$ 19,344,415
2,016,641	1,940,014	1,850,168	1,775,818	1,701,618	1,459,616
5,183,178	4,893,607	4,755,029	4,239,336	3,139,890	2,270,513
6,079,940	5,850,036	5,561,487	5,305,271	5,054,210	4,793,306
316,565	305,073	285,946	275,080	263,346	252,279
65,649	64,987	60,167	58,787	60,772	54,060
2,439,664	2,944,541	3,363,986	2,804,040	2,106,765	2,216,454
-	-	-	-	-	5,297,865
3,263,827	3,279,068	3,138,085	3,013,678	2,420,754	2,702,992
2,539,321	2,544,757	-	-	-	-
308,581	315,072	306,571	295,046	293,732	279,309
<u>\$ 49,113,254</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>
\$ 48,981,239	\$ 46,538,155	\$ 40,945,882	\$ 38,362,478	\$ 36,087,886	\$ 38,586,590
-	-	-	-	-	-
<u>\$ 48,981,239</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>
99.73%	99.79%	99.64%	99.76%	99.58%	99.78%

KANE COUNTY, ILLINOIS

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

	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
Rates Extended				
General	0.0374	0.0342	0.0312	0.0305
Municipal Retirement	0.0027	0.0024	0.0022	0.0016
Insurance liability	0.0019	0.0015	0.0013	0.0021
Debt Service	0.2153	0.1787	0.1620	0.1562
Construction and Development	0.0013	0.0012	0.0011	0.0013
Social Security	<u>0.0023</u>	<u>0.0021</u>	<u>0.0019</u>	<u>0.0015</u>
Total Rates Extended	<u>0.2609</u>	<u>0.2201</u>	<u>0.1997</u>	<u>0.1932</u>
Levies Extended				
General	\$ 5,050,551	\$ 4,982,327	\$ 4,819,800	\$ 4,752,277
Municipal Retirement	365,763	347,130	343,089	250,063
Insurance liability	259,831	224,622	205,048	325,003
Debt Service	29,089,818	26,025,859	25,076,577	24,341,126
Construction and Development	171,599	169,122	164,658	200,050
Social Security	<u>317,661</u>	<u>313,335</u>	<u>300,067</u>	<u>235,105</u>
Total Levies Extended	<u>\$ 35,255,223</u>	<u>\$ 32,062,395</u>	<u>\$ 30,909,239</u>	<u>\$ 30,103,624</u>
Current Year Collections	\$ 17,469,072	\$ 15,703,107	\$ 12,987,245	\$ 13,902,909
Subsequent Collections	<u>16,681,555</u>	<u>16,257,616</u>	<u>17,877,393</u>	<u>16,060,216</u>
Total Collections	<u>\$ 34,150,627</u>	<u>\$ 31,960,723</u>	<u>\$ 30,864,638</u>	<u>\$ 29,963,125</u>
Percentage of Extensions Collected				
Current Year Collections	49.55%	48.98%	42.02%	46.18%
Total Collections	<u>96.87%</u>	<u>99.68%</u>	<u>99.86%</u>	<u>99.53%</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>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>	<u>2002</u>
0.0220	0.0228	0.0223	0.0230	0.0240	0.0260
0.0017	0.0018	0.0019	0.0020	0.0020	0.0020
0.0032	0.0012	0.0012	0.0010	0.0010	0.0010
0.1604	0.1364	0.1510	0.1020	0.0850	0.0950
0.0086	0.0109	0.0125	0.0130	0.0130	0.0140
0.0015	0.0016	0.0016	0.0020	0.0020	0.0020
<u>0.1974</u>	<u>0.1747</u>	<u>0.1905</u>	<u>0.1430</u>	<u>0.1270</u>	<u>0.1400</u>
\$ 3,256,730	\$ 3,086,945	\$ 2,724,970	\$ 2,572,219	\$ 2,451,140	\$ 2,333,583
250,029	240,086	225,047	210,747	182,316	180,199
474,034	157,536	150,113	125,339	81,029	63,070
23,725,219	18,430,065	18,422,838	11,370,339	8,609,376	8,577,495
1,264,929	1,479,971	1,522,971	1,410,894	1,336,986	1,225,356
220,605	210,093	200,028	194,109	202,574	189,209
<u>\$ 29,191,546</u>	<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>
\$ 14,057,634	\$ 11,942,124	\$ 13,494,394	\$ 8,837,053	\$ 6,657,458	\$ 6,448,009
15,049,735	11,615,578	9,653,085	6,983,387	6,150,068	6,097,833
<u>\$ 29,107,369</u>	<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>48.16%</u>	<u>50.59%</u>	<u>58.05%</u>	<u>55.64%</u>	<u>51.75%</u>	<u>51.30%</u>
<u>99.71%</u>	<u>99.80%</u>	<u>99.58%</u>	<u>99.60%</u>	<u>99.57%</u>	<u>99.82%</u>

KANE COUNTY, ILLINOIS

Ratio of Outstanding Debt by Type Last Ten Fiscal Years

Fiscal Year Ended November 30,	Governmental Activities		Accumulated Restricted Resources	Net General Bonded Debt	Percentage of Net General Bonded Debt to Estimated Actual Valuation	Net General Bonded Debt Per Capita
	General Bonded Debt	County General Obligation Bonds				
2012	\$ 1,960,000	\$ 1,237,036	\$ 722,964	0.002%	\$ 1.38	
2011	2,425,000	2,425,000	-	-	-	
2010	4,760,000	2,635,926	2,124,074	0.004%	4.12	
2009	7,010,000	2,564,198	4,445,802	0.009%	8.77	
2008	9,180,000	2,503,183	6,676,817	0.015%	13.17	
2007	11,345,000	2,585,164	8,759,836	0.021%	17.35	
2006	-	-	-	-	-	
2005	-	-	-	-	-	
2004	-	-	-	-	-	
2003	-	-	-	-	-	

Fiscal Year Ended November 30,	Governmental Activities		Total Debt	Percentage of Total Debt to Personal Income	Total Debt Per Capita
	County Alternative Revenue Bonds	County Debt Certificates			
2012	\$ 59,070,000	\$ 29,085,000	\$ 90,115,000	0.46%	\$ 172.47
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

Source of Information: Office of Kane County Clerk

General Bonded Debt represents debt retired through the use of property taxes.

All debt is reported at remaining original par value.

Estimated Actual Valuation data can be found on pages 267-268.

Population and Personal Income data can be found on page 282.

KANE COUNTY, ILLINOIS

Computation of Direct and Overlapping Bonded Debt November 30, 2012

<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	\$ 90,610,882	100.00%	\$ 90,610,882
Total Direct Debt	<u>90,610,882</u>		<u>90,610,882</u>
<i>Overlapping Debt</i>			
Forest Preserve	233,685,866	100.00%	233,685,866
Townships	49,705,000	100.00%	49,705,000
Cities and Villages	350,090,756	57.73%	202,107,393
Parks	116,778,947	62.96%	73,524,025
Libraries	29,791,446	61.43%	18,300,885
Special Service Areas & TIF Districts	76,098,029	99.14%	75,443,586
School Districts (incl. Community Colleges)	1,162,310,607	49.56%	576,041,137
Miscellaneous Districts	<u>22,540,000</u>	100.00%	<u>22,540,000</u>
Total Overlapping Debt	<u>2,041,000,651</u>		<u>1,251,347,892</u>
Total Direct Debt and Overlapping Debt	<u>\$ 2,131,611,533</u>		<u>\$ 1,341,958,774</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.

The County's debt is presented net of unamortized premiums, and deferred amounts on refunding of debt

KANE COUNTY, ILLINOIS

Legal Debt Margin Information Last Ten Fiscal Years

	2012	2011	2010	2009
Debt Limit	\$ 791,769,202	\$ 853,442,273	\$ 908,076,188	\$ 456,509,623
Total Debt Outstanding	90,115,000	103,030,000	109,110,000	114,835,000
Total Debt Applicable to Debt Limit	1,960,000	2,425,000	4,760,000	7,010,000
Legal Debt Margin	\$ 789,809,202	\$ 851,017,273	\$ 903,316,188	\$ 449,499,623
Total Debt Applicable to the Limit as a Percentage of the Debt Limit	0.2%	0.3%	0.5%	1.5%

Legal Debt Margin Calculation for Fiscal Year 2012

Assessed Valuation (2011 tax year)	\$ 13,769,899,167
Debt Limit (5.75%) of Assessed Value	791,769,202
Debt Outstanding	
2002 General Obligation Refunding Bonds (1)	3,030,000
2004 General Obligation Refunding Bonds (1)	24,585,000
2009A General Obligation RTA Sales Tax Bonds (1)	7,995,000
2009B Taxable General Obligation RTA Sales Tax Bonds (1)	16,400,000
2010 Taxable General Obligation Recovery Zone Bonds (1)	7,060,000
2011 General Obligation Limited Tax Bonds	1,960,000
2005 Debt Certificates (1)	6,845,000
2006 Debt Certificates (1)	22,240,000
Total Debt Outstanding	90,115,000
 Total Debt Applicable to the Limit	 1,960,000
 Total Legal Debt Margin	 \$ 789,809,202

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. These bonds/debt certificates are not subject to the debt limit.

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>2008</u>	<u>2007</u>	<u>2006</u>	<u>2005</u>	<u>2004</u>	<u>2003</u>
\$ 432,706,818	\$ 394,832,304	\$ 356,215,105	\$ 318,893,030	\$ 291,199,490	\$ 259,036,756
80,300,000	85,555,000	77,665,000	44,835,000	46,170,000	48,650,000
<u>9,180,000</u>	<u>11,345,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>\$ 423,526,818</u>	<u>\$ 383,487,304</u>	<u>\$ 356,215,105</u>	<u>\$ 318,893,030</u>	<u>\$ 291,199,490</u>	<u>\$ 259,036,756</u>
2.1%	2.9%	0.0%	0.0%	0.0%	0.0%

KANE COUNTY, ILLINOIS

Schedule of Pledged Revenue Coverage Last Ten Fiscal Years

Juvenile Justice Facility Bonds - Series 1995 and 2002 Refunding Bonds

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Income Tax Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2012	\$ 5,401,829	\$ -	\$ 5,401,829	\$ 685,000	\$ 134,199	6.59
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

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

At November 30, 2012, only the 2002 bond issue remained payable from Income Tax revenues. The 1995 issued was fully retired in fiscal year 2006.

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

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

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	MFT Revenues	Operating Expenditures	Available Revenue	Principal	Interest	
2012	\$ 6,302,858	\$ 4,439,450	\$ 1,863,408	\$ 2,110,000	\$ 1,332,113	0.54
2011	6,745,896	4,324,482	2,421,414	2,000,000	1,439,431	0.70
2010	7,106,798	5,119,640	1,987,158	1,905,000	1,541,235	0.58
2009	6,483,571	6,219,017	264,554	1,835,000	1,624,900	0.08
2008	6,677,489	4,506,898	2,170,591	1,745,000	1,705,205	0.63
2007	7,011,498	2,988,187	4,023,311	1,685,000	1,779,830	1.16
2006	6,873,451	2,996,842	3,876,609	1,610,000	1,847,830	1.12
2005	6,855,726	4,575,121	2,280,605	805,000	1,901,792	0.84
2004	6,831,438	2,439,115	4,392,323	1,455,000	1,664,570	1.41
2003	6,708,116	2,312,210	4,395,906	1,400,000	2,069,575	1.27

Payments began in fiscal year 1995 from Motor Fuel Tax (MFT) revenues received from the state of Illinois. At November 30, 2012, the 2004 Series was the only outstanding issue 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	
2012	\$ 14,930,015	\$ 4,198,416	\$ 10,731,599	\$ 7,890,000	\$ 686,715	1.25
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, 2012, there were two bond issues (2009A and 2009B) payable from RTA sales tax revenues. The RTA sales tax revenues are recorded in four 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.

Taxable General Obligation Alternate Bonds, Series 2010

Fiscal Year	Gross	Less:	Net	Debt Service		Coverage
	Receipts	Operating Expenditures	Available Revenue	Principal	Interest	
2012	\$ 948,423	\$ -	\$ 948,423	\$ 610,000	\$ 400,727	0.94

Payments began in fiscal year 2012 from amounts received from local governments participating in certain loan programs related to improving and equipping various water and/or sewer public works projects undertaken jointly by the County and the other units of local government, an annual Build America Bond subsidy, and a transfer from the County Highway Fund. Additionally, amounts were loaned by the County Riverboat Fund. Principal and interest payments are made by the Recovery Zone Bond Debt Service Fund. Coverage in certain years may be less than 1.00 due to the use of surpluses from prior years.

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

KANE COUNTY, ILLINOIS

Demographic and Economic Statistics Last Ten Years

Year	(a) Population	(b) Per Capita Income	(a) x (b) Personal Income	School Enrollment	Unemployment Rate
2012	522,487	\$ 37,293	\$ 19,485,107,691	118,743	9.0
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

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	2012 Number of Employees	Percentage of Total 2012 County Employment	2012 Rank
School District U-46	Public School District	4,170	1.49%	1
Caterpillar, Inc.	Construction Machinery	2,500	0.89%	2
Chase	Credit Card Processing	2,500	0.89%	2
Sherman Hospital	General Hospital	2,200	0.79%	4
Rush-Copley Medical Center	Hospital & Medical Center	2,000	0.71%	5
Fermi Research Alliance	High Energy Physics Research Laboratory	1,900	0.68%	6
Delnor-Community Hospital	General Hospital	1,650	0.59%	7
Waubensee Community College	Community College	1,460	0.52%	8
Provena Mercy Medical Center	Medical & Psychiatric Hospital	1,300	0.46%	9
Elgin Mental Health Center	State Hospital	1,300	0.46%	9
Provena St. Joseph Hospital	General Hospital	1,300	0.46%	9

Employer	Type of Business or Property	2003 Number of Employees	Percentage of Total 2003 County Employment	2003 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: 2012 Illinois Manufacturers Directory, 2012 Illinois Services Directory & 2003 Illinois Manufacturers Directory, 2003 Illinois Services Directory

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KANE COUNTY, ILLINOIS

County Employment Statistics Last Ten Fiscal Years

Function/Department	Number of Employees									
	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003
General Government										
County Board/Liquor	29	31	32	32	30	31	27	33	31	30
Finance Administration	5	6	6	6	6	6	6	7	4	5
County Auditor	3	3	3	3	3	3	4	2	2	2
Data Processing	35	33	31	31	36	36	37	35	33	28
Central Services	26	26	26	25	21	22	21	20	22	25
Human Resources	7	7	5	6	7	7	7	6	6	7
Geographic Information Systems	8	8	10	10	10	9	8	8	6	7
Public Service and Records										
County Treasury	12	13	11	11	11	11	11	10	10	10
Supervisor of Assessments	39	42	36	41	26	38	37	37	36	37
County Clerk	33	29	27	28	29	33	36	36	36	31
Recorder of Deeds	19	19	19	19	19	20	28	32	29	33
Regional Office of Education	34	34	34	38	35	37	36	37	38	34
Employment and Education	21	25	33	27	27	30	34	36	36	40
Judicial										
Judicial Services	207	202	202	201	198	195	194	193	180	171
States Attorney	121	126	128	133	136	136	136	138	138	138
Public Safety										
County Sheriff	306	300	298	306	320	305	299	303	290	286
Merit Commission	4	4	4	4	4	4	4	4	4	4
Court Services	168	165	162	153	164	164	159	152	148	146
County Coroner	9	9	9	10	11	11	13	12	11	10
Emergency Management	3	3	3	3	3	3	4	4	4	4
Animal Control	11	12	10	10	12	11	9	8	8	10
Highways and Streets	62	62	63	64	66	73	60	61	59	61
Health and Welfare										
County Health	64	64	67	121	141	155	149	139	126	122
Veterans Commission	4	4	4	4	4	4	4	4	4	4
Environment and Conservation										
Stormwater Management/Landfill	5	5	5	5	7	6	5	4	5	5
Development, Housing and Economic Development										
Development Water Resources	5	5	4	4	5	5	4	5	5	5
Development Mill Creek SSA	1	1	-	-	-	-	-	-	-	-
County Development	23	24	24	28	24	31	32	33	31	34
Total	<u>1,264</u>	<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>

Source of Information: Kane County Human Resources Department

KANE COUNTY, ILLINOIS

Operating Indicators by Function Last Seven Fiscal Years

Function	2012	2011	2010	2009
General Government				
Fiscal				
Payroll checks issued	38,980	38,241	40,917	41,358
Accounts Payable checks issued	13,362	13,970	14,544	13,573
Purchase Orders processed	3,474	2,684	2,440	1,277
Maintenance				
District square footage maintained by staff	883,920	887,257	887,257	887,257
Information Technology Services				
Work orders completed	10,884	11,966	8,618	10,594
Public Service and Records				
Tax bills collected	185,261	185,184	180,369	180,184
Election ballots counted	152,662	28,320	141,555	47,204
Judicial				
Felony cases authorized	2,781	2,909	3,158	3,588
Child Advocacy investigations	285	247	300	335
Diversion program completions	550	528	575	568
Domestic violence cases	1,221	1,265	1,356	1,694
Felony DUI cases filed	195	130	219	308
Public Safety				
Sheriff				
Physical arrests made	1,427	1,563	1,396	1,087
Traffic violations	5,959	6,988	6,825	3,152
Year end inmate population	660	637	632	630
Highways and Streets				
Lane miles of road resurfaced	55.800	77.200	97.500	41.310
New signs installed	362	400	445	471
Signs repaired	1,964	1,785	2,048	1,937
Trees cut down and removed from right-of-way	36	48	107	74
Health and Welfare				
Clients Serviced	23,319	23,381	131,123	64,790
Immunizations administered	617	764	1,343	3,248
Influenza shots provided	839	1,013	9,317	17,589
Tuberculosis tests given	679	1,839	3,363	1,263

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.

2008	2007	2006
28,231	7,483	8,115
15,762	13,758	16,153
1,501	4,041	9,398
834,220	614,220	614,220
11,495	11,522	8,599
172,840	183,790	169,060
219,739	48,258	139,304
3,611	3,849	3,370
348	391	451
456	400	205
1,556	1,694	1,414
202	151	117
1,452	1,307	1,574
5,016	1,512	1,585
635	709	620
66,280	35,720	8,176
580	769	673
2,500	1,033	770
84	140	118
48,481	33,969	27,062
7,113	5,478	5,759
1,423	2,286	2,435
1,672	2,244	9,195

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

	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>
General Government				
Land acreage	770	770	770	770
County buildings	28	28	28	28
Maintenance vehicles	9	9	9	9
Judicial				
Court houses	2	2	2	2
Public Safety				
Sheriff				
Main Stations	1	1	1	1
Substations	2	2	3	5
Sheriff vehicles	124	124	132	132
Correction facilities	2	2	2	2
Highways and Streets				
Miles of streets				
Rural	250	250	250	250
Urban	74	73	69	65
Bridges	64	63	56	54
Street Lights	872	774	774	774
Traffic signals	113	113	125	125
Warning flashers	40	28	28	17
Forest Preserve				
Land acreage	19,934	19,600	18,700	17,130
Bicycle path miles	172	172	168	128

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>2008</u>	<u>2007</u>	<u>2006</u>
770	770	770
28	27	26
7	6	7
2	2	2
1	1	1
5	5	6
133	138	137
2	2	2
248	251	252
63	60	56
53	50	49
714	697	580
121	100	91
15	14	18
17,130	17,130	16,652
125	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, 2012

Date of Organization:	January 16, 1836
Form of Government:	Township
Governing Body:	County Board
Land Area:	Approximately 522 square miles
Population:	522,487 Estimated
Number of Housing Units:	182,047 - 2010 Census
Number of Registered Voters:	226,114 as of November 30, 2012
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

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