

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
NOVEMBER 30, 2011

COUNTY OF KENDALL, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

To the Chairman and Members
of the County Board
County of Kendall
Yorkville, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Kendall, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2011, and the respective changes in financial position and 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 January 12, 2012, on our consideration of the County of Kendall, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 3 through 12 and 53 through 79 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 about 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 of Kendall, Illinois' financial statements as a whole. The introductory section, combining and individual non-major fund financial statements, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the financial statements. The combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied 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, the combining and individual non-major fund financial statements and the schedule of expenditures of federal awards are 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 in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 12, 2012

MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2011

This section of the County of Kendall's Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2011. Please read it in conjunction with the Independent Auditors' Report on page 1 and the County's financial statements beginning on page 13.

Financial Highlights

- The County's net assets increased \$5,446,326 to \$118,398,328 in 2011 from \$112,952,002 in 2010. The County spent \$4.7 less on highway projects during the current fiscal year than the prior year which accounted for most of the change.
- The County's total revenues exceeded total expenditures by \$5,621,072 for the year.
- The County's General Fund ended the year with a fund balance of \$16,332,132 which represents a 6.7% decrease from the prior year. The Health & Human Services Fund ended the year with a fund balance of \$1,844,791, the IMRF & Social Security Fund ended the year with a fund balance of \$964,995, the Transportation Sales Tax Fund ended the year with a fund balance of \$5,683,233, the Public Safety Sales Tax Fund ended the year with a fund balance of \$3,265,173, and overall, the County ended the year with a fund balance of \$47,269,286 which represents a 13.5% increase from the prior year.
- The General Fund's total expenditures of \$20,857,891 were \$1,001,750 less than the \$21,859,641 budgeted for the 2011 fiscal year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (pages 13 and 14) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 15. For governmental activities, these statements explain how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The fiduciary statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within individual funds that make up the primary government. The County does not include a component unit in its report.

Overview of the Financial Statements

This report consists of five parts: Government-wide Financial Statements, Fund Financial Statements, Notes to the Financial Statements, Required Supplementary Information and Other Supplementary Information. The basic financial statements include two types of statements that present different views of the County:

Government-wide Financial Statements: The Government-wide Financial Statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Assets includes all of the County's net assets and how they have changed. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the Statement of Activities.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2011

The Government-wide Financial Statements are useful in assessing the financial position of the County:

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in the County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-wide Financial Statements, the County's activities are categorized as:

- *Governmental activities:* Most of the County's basic services are reported here. Taxes, franchise fees, fines, and state and federal grants finance most of these activities.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the Government-wide Financial Statements by focusing on its most significant or "major" funds. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues.

- *Governmental funds:* Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in a reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Health and Human Services Department Fund, the Illinois Municipal Retirement and Social Security Fund, the Transportation Sales Tax Fund, and the Public Safety Sales Tax Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major governmental funds.
- *Fiduciary funds:* The County acts as a trustee for the funds. It is responsible for the fiduciary funds' assets that can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate statement of fiduciary net assets and a statement of changes in fiduciary net assets. We excluded these activities from the County's Government-wide Financial Statements because the County cannot use these assets to finance its operations.

Notes to the Financial Statements: The notes to the financial statements are an integral part of the government-wide and fund financial statements and provide expanded explanation and detail regarding the information reported in the statements.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2011

Required Supplementary Information: The Management's Discussion and Analysis and the Major Funds' Budgetary Comparison Schedules represent financial information required by GASB to be presented. Such information provides users of this report with additional data that supplements the Government-wide Financial Statements, fund financial statements, and notes (referred to as "the basic financial statements").

Other Supplementary Information: This part of the annual report includes optional financial information such as combining statements for the non-major funds (shown in the fund financial statements in a single column). This other supplemental financial information is provided to address certain specific needs of various users of the County's annual report.

Overview of Kendall County Financial Procedures:

The County of Kendall's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the Independent Auditors' Report and the County's audited financial statements.

Governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the County's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions.

From 2000-2010, the County's population more than doubled. Although the growth has recently slowed due to the struggling economy, the financial philosophy is to remain fiscally responsible while preparing for the possibility of growth within the County. The County continues to seek authority to generate non-property tax revenues to meet the demands of growth. For instance, the County Board championed a voter referendum for passage of a ½ cent public safety sales tax to cover increased demands on the County's correctional and criminal justice systems and ½ cent transportation sales tax to offset the cost of county transportation expenses.

vendor claims for compensation are first reviewed by the Budget and Finance Committee and then approved by the County Board prior to payment of the invoice. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Budget and Finance Committee to ensure all claims are paid in a timely manner.

In addition to the General Fund, the County maintains several special purpose funds as listed below.

Major Special Revenue Funds:

- Health & Human Services Fund - The primary sources of funding for this fund are property taxes and grants supplemented by fees for services. Diminishing grant dollars create pressure on the Board of Health to increase fees, reduce services or ask for increases in property tax revenues to meet the financial needs of the Department. The department operates environmental health, public health, behavior health, case management services, and solid waste reduction programs.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2011

Major Special Revenue Funds (Continued):

- Illinois Municipal Retirement Fund (IMRF) & Social Security Fund – This fund is used to contribute to the social security system and public employee pension system. The fund has four sources of revenue: property taxes, employee contributions, replacement taxes, and interest income. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the IMRF and Social Security System. The County has also chosen to use a portion of the funding that it received from the State Personal Property Replacement Tax to reduce the property tax levy for this fund. The County's actuarial obligations change yearly and notification comes from the IMRF Board as to the contribution needed by the County. With the downturn in the markets, the contribution rate by the County has risen.
- Transportation Sales Tax Fund – Revenues are generated from state sales tax throughout the fiscal year. Expenditures are related to road and bridge maintenance.
- Public Safety Sales Tax Fund - Revenues are generated from state sales tax throughout the fiscal year. A majority of the expenditures are made to pay jail expansion bonds and abate \$1 million of the Public Building Commission levy toward the original jail construction. Expenditures also cover the increasing cost of providing crime prevention and criminal justice services.

Non-major Special Revenue Funds:

- | | |
|---|---|
| -Animal Control Fund | -County Bridge Fund |
| -Highway Fund | -County Motor Fuel Tax Fund |
| -Court Automation Fund | -Extension Education Fund |
| -Federal Aid Matching Fund | -Indemnity Fund |
| -Liability Insurance Fund | -Mental Health Fund |
| -Veterans' Assistance Commission Fund | -Recorder's Document Storage Fund |
| -Tuberculosis Fund | -Child Support Fund |
| -Court Security Fund | -Probation Services Fund |
| -Drug Abuse Fund | -State's Attorney Drug Enforcement Fund |
| -Senior Citizens Fund | -Courthouse Restoration Fund |
| -Tax Sale Automation Fund | -Circuit Clerk Document Storage Fund |
| -Law Library Fund | -Geographic Information System- Mapping |
| -Geographic Information System- Recorder | -Sheriff Prevention of Alcohol & Violence |
| -PB&Z Hearing Officer Fund | -Coroner Death Certificate Fund |
| -County Reserve Fund | -Sale in Error Interest Fund |
| -CSBG Revolving Loan Fund | -Child Advocacy Center |
| -Sheriff COPS Technology Grant Fund | -Highway- Restricted Fund |
| -Rental Housing Support Program Fund | -Township Bridge Fund |
| -Special Mines Fund | -Animal Population Control Fund |
| -State Pet Population Fund | -Fox Valley Ecosystem Agency Fund |
| -Special Reserve Fund | -Restricted Economic Development Fund |
| -Circuit Clerk Operations/Administrative Fund | -Kendall County Area Transit Fund |
| -Coroner's Expense Fund | -PBC Lease Fund |
| -Sheriff Vehicle Fund | -Sheriff E-Ticket Fund |
| -Electronic Citation Fund | -Sheriff FTA Fund |
| -KenCom 911 Fund | |

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2011

Capital Projects Funds:

- Capital Improvement Fund
- Jail Bond Proceeds Revenue Fund
- Public Safety Capital Improvement Fund
- Animal Control Capital Improvement Fund
- County Building Fund
- Courthouse Expansion Construction Fund
- Special Construction Public Safety Fund
- Administrative Building Bond Proceeds Fund

Debt Service Funds:

- Administrative Debt Service Fund
- Jail Bond Debt Service Fund
- Courthouse Debt Service Fund

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

1. Discussion of Financial Statements (Current Year Compared to Prior Year):

Table 1
Net Assets

	Governmental Activities		% Change
	2011	2010	2010-2011
Assets:			
Current and other assets	\$ 67,862,181	62,575,385	8.45%
Capital assets	112,432,804	113,747,550	-1.16%
Total assets	<u>\$ 180,294,985</u>	<u>176,322,935</u>	<u>2.25%</u>
Liabilities:			
Due in one year	\$ 745,000	870,000	-14.37%
Long-term debt outstanding	40,558,762	41,573,762	-2.44%
Other Liabilities	20,592,895	20,927,171	-1.60%
Total liabilities	<u>\$ 61,896,657</u>	<u>63,370,933</u>	<u>-2.33%</u>
Net assets:			
Invested in capital assets net of debt	\$ 71,129,042	71,303,788	-0.25%
Restricted	24,563,283	19,687,928	24.76%
Unrestricted	22,706,003	21,960,286	3.40%
Total net assets	<u>\$ 118,398,328</u>	<u>112,952,002</u>	<u>4.82%</u>

2. Condensed Financial Information: (Statement of Net Assets)

- A. **Total Assets:** At the end of FY 2011, total assets were \$180,294,985 compared to \$176,322,935 for FY 2010.
- B. **Total Liabilities:** At the end of FY 2011, total liabilities stood at \$61,896,657 versus \$63,370,933 at the end of FY 2010.
- C. **Net Assets:** At the close of the FY 2011, County equity stood at \$118,398,328 an increase of \$5,446,326 from FY 2010.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

Table 2
Change in Net Assets

	Governmental Activities		% Change
	2011	2010	2010-2011
Revenues			
Program Revenues:			
Charges for services	\$ 10,768,468	11,389,643	-5.45%
Federal grants, State grants and entitlements	4,473,041	8,084,488	-44.67%
General Revenues:			
Property taxes	20,256,362	19,215,755	5.42%
Other taxes	14,991,695	14,141,563	6.01%
Other general revenues	4,308,238	5,122,872	-15.90%
Total revenues	54,797,804	57,954,321	-5.45%
Program expenses			
General government	9,965,520	7,415,766	34.38%
Judiciary and courts	5,250,599	9,310,139	-43.60%
Education	267,685	267,955	-0.10%
County development	692,118	778,379	-11.08%
Public safety	10,451,947	10,447,434	0.04%
Highways and bridges	4,873,200	12,015,167	-59.44%
Public health	6,174,866	7,466,685	-17.30%
Public welfare	176,314	163,455	7.87%
Employee benefit costs	9,765,197	9,663,453	1.05%
Unallocated interest	1,734,032	5,494,281	-68.44%
Total expenses	49,351,478	63,022,714	-21.69%
Change in net assets	5,446,326	(5,068,393)	207.46%
Net assets at beginning of the year	112,952,002	118,020,395	-4.29%
Net assets at end of year	\$ 118,398,328	112,952,002	4.82%

D. **Total Revenues:** Revenues decreased by \$3,156,517 from FY2010 to FY2011. The County's property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase at the same rate as the consumer price index, plus additional revenue for new construction. Sales, occupation, income, and use tax increased during the current year as well. Permits, fees, and other miscellaneous revenues decreased during the current year as the County's residential growth has slowed as a result of the struggling economy. The County received significantly less in grant monies as a result of a decrease in highway projects funded by the Illinois Department of Transportation.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

E. **Total Expenses:** The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses as a percentage of the General fund are approximately 79%, while total salaries and benefits costs consist of approximately 46% of the total budget of the County. Contracts for nine of the County’s eleven bargaining units do not expire until the end of FY 2012. Health insurance costs have steadily increased for the County. Medical and dental premium rates increased 8.5% for FY 2010, 10% for FY 2011, and 10.6% for FY 2012.

In FY 2011, the County pension costs increased due to the rising level of salaries and the sluggish investment returns secured by IMRF.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2011	2010	2011	2010
General Government	\$ 9,965,520	7,415,766	4,642,269	2,000,634
Judiciary and courts	5,250,599	9,310,139	4,135,903	8,069,658
Education	267,685	267,955	267,685	267,955
County Development	692,118	778,379	680,675	749,595
Public Safety	10,451,947	10,447,434	9,211,642	8,819,576
Highways & Bridges	4,873,200	12,015,167	4,254,459	8,802,971
Public Health	6,174,866	7,466,685	1,477,469	2,085,238
Public Welfare	176,314	163,455	(6,485)	(37,758)
Employee Retirement Costs	9,765,197	9,663,453	7,712,320	7,296,433
Debt Service	1,734,032	5,494,281	1,734,032	5,494,281
Total	\$ 49,351,478	63,022,714	34,109,969	43,548,583

F. **Excess (Deficiency):** The County has attempted to maintain a good cash reserve. Overall, as shown by the Audited Financial Statements, the County is in good financial condition and the County Board utilizes fiscal restraint in the face of the challenges of growth.

G. **Special and Extraordinary Items:** The County approved an ordinance for the build out of the Public Safety Center basement for KenCom operations. This project will begin in FY 2012.

H. **Change in net assets:** Net assets increased by approximately 4.8% during the current fiscal year. The most significant changes were a \$1.31 million decrease in capital assets due to depreciation expense, a \$1.14 million decrease in long-term debt, and a \$5,797,546 increase in cash held by the County as a result of the current year reduction in expenditures.

3. **Analysis of the County’s Financial Position and Results of Operations:** The County remains in good financial position. There are ample cash reserves to prevent cash flow problems. The County has an excellent bond rating of AA- Positive Outlook from Standard & Poor’s.

‘A’ rated bonds are judged to be of high quality. This denotes expectations of low credit risk and the capacity for payment of financial commitments is considered strong. County borrowing is lower than the State maximums and the County has continued to improve its physical facilities in order to prolong their useful life.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

The County experienced a dynamic growth period from 2000-2010. Although the growth has recently slowed due to the struggling economy, the County continues to prepare for the possibility of future growth in order to build livable communities. Updates of land use plans for the rapidly growing areas have either been completed or are currently underway.

4. Analysis of significant variances between original and final budget amounts:

The Budget and Finance Committee reviews department budgets on a monthly basis to limit significant variances. The Committee reviewed any variances at year end and addressed concerns throughout the FY 2011 budget process. The budget was not amended during the year.

Analysis of significant variances between original and final budget amounts for the General Fund :

The following departments in the General Fund were over budget for the current fiscal year:

- Facilities Management – over by \$131,722 due to budgeting significantly less for utilities and contractual services than what was spent in the prior fiscal year. Current year expenditures were similar to the prior year.
- Coroner– over by \$4,583 due to on call employee pay.
- General Insurance & Bonds – over by \$1,355
- Technology Services – over by \$7,626 due to computer software/hardware maintenance expenditures exceeding budgeted amounts.

5. A description of significant capital asset and long-term debt activity The Courthouse Expansion project has now been completed. A new storage building was purchased for the Highway Department, and a project was completed to improve the lighting in County buildings. In the subsequent year, construction will begin in the Public Safety Center basement to build a facility for KenCom 911 emergency response services.

6. Capital Assets

At November 30, 2011, the County of Kendall had \$112,432,804 invested in capital assets, net of accumulated depreciation. See notes for more information on assets.

Table 4
Capital Assets at Year-end
(Net of Depreciation)

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
Land and Improvements	\$ 4,059,500	4,059,500
Construction in Progress	-	3,216,941
Buildings and improvements	49,276,473	46,489,443
Equipment	1,441,256	2,113,989
Infrastructure	57,655,575	57,867,677
Totals	\$ 112,432,804	113,747,550

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2011

7. **Debt** At year-end, the County had \$41.3 million in bonds and notes outstanding verses \$42.4 million last year, a decrease of 2.7 percent as shown in Table 5. See notes for more information on outstanding debt.

Table 5
Outstanding Debt at Year-end

	Governmental Activities	
	<u>2011</u>	<u>2010</u>
General obligation bonds (backed by the County)	\$ 41,303,762	42,443,762
Totals	<u>\$ 41,303,762</u>	<u>42,443,762</u>

8. **Factors likely to have a potential Impact on Financial Position** We do not anticipate any factors that will have a negative impact on our financial position. In response to the slowed growth, the County has made efforts to reduce staffing and limit operational expenditures.
9. **Contacting the County's Financial Management** This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office, at Kendall County, 111 W. Fox Street, Yorkville, Illinois.

FINANCIAL STATEMENTS

Government-wide Financial Statement - Statement of Net Assets
November 30, 2011

	Primary Government		
	Governmental	Total	
	Activities	2011	2010
	General		
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 40,968,293	40,968,293	35,170,747
Receivables:			
Property taxes	20,064,796	20,064,796	20,268,537
Sales tax	1,991,545	1,991,545	2,037,312
Illinois income tax	865,678	865,678	803,861
Motor fuel tax	156,062	156,062	176,381
Other receivables	1,613,626	1,613,626	1,174,314
Due from others	14,104	14,104	14,104
Inventory	238,816	238,816	96,674
Prepaid expenses	1,078,127	1,078,127	1,991,483
Notes receivable - restricted grant programs	871,134	871,134	841,972
Capital Assets			
Land	4,059,500	4,059,500	4,059,500
Construction in progress	-	-	3,216,941
Buildings	66,547,694	66,547,694	61,753,772
Equipment and vehicles	7,994,133	7,994,133	7,853,258
Infrastructure	65,330,108	65,330,108	64,226,313
Accumulated depreciation	(31,498,631)	(31,498,631)	(27,362,234)
 Total assets	 \$ 180,294,985	 180,294,985	 176,322,935
<u>Liabilities</u>			
Accounts payable	\$ 429,095	429,095	640,092
Deferred revenues - property taxes	20,149,696	20,149,696	20,268,537
Due to others	14,104	14,104	14,104
Overdraft payable	-	-	4,438
Bonds payable			
Due within one year	745,000	745,000	870,000
Due in more than one year	40,558,762	40,558,762	41,573,762
 Total liabilities	 \$ 61,896,657	 61,896,657	 63,370,933
<u>Net Assets</u>			
Invested in capital assets, net of related debt	\$ 71,129,042	71,129,042	71,303,788
Restricted	24,563,283	24,563,283	19,687,928
Unrestricted	22,706,003	22,706,003	21,960,286
 Total net assets	 \$ 118,398,328	 118,398,328	 112,952,002

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS

Government-wide Financial Statement- Statement of Activities
For the Year Ended November 30, 2011

Program Activities	Expenses	Program Revenues			Net (Expense) Revenue And Changes in Net Assets	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	
					Governmental Activities	
					2011	2010
Governmental activities:						
General government	\$ 9,965,520	4,910,042	338,270	74,939	(4,642,269)	(2,000,634)
Judiciary and courts	5,250,599	1,105,112	9,584	-	(4,135,903)	(8,069,658)
Education	267,685	-	-	-	(267,685)	(267,955)
County development	692,118	7,725	-	3,718	(680,675)	(749,595)
Public safety	10,451,947	1,240,305	-	-	(9,211,642)	(8,819,576)
Highways and bridges	4,873,200	618,741	-	-	(4,254,459)	(8,802,971)
Public health	6,174,866	650,867	4,046,530	-	(1,477,469)	(2,085,238)
Public welfare	176,314	182,799	-	-	6,485	37,758
Employee benefits	9,765,197	2,052,877	-	-	(7,712,320)	(7,296,433)
Unallocated interest	1,734,032	-	-	-	(1,734,032)	(5,494,281)
Total governmental activities	49,351,478	10,768,468	4,394,384	78,657	(34,109,969)	(43,548,583)
Total primary government	\$ 49,351,478	10,768,468	4,394,384	78,657	(34,109,969)	(43,548,583)
General revenues:						
Taxes:						
					20,256,362	19,215,755
					9,661,391	9,322,527
					2,411,666	2,309,306
					369,731	281,594
					2,044,229	1,655,427
					504,678	572,709
					3,421,119	2,992,650
					93,286	184,032
					91,310	117,829
					702,523	1,828,361
					39,556,295	38,480,190
					5,446,326	(5,068,393)
					112,952,002	118,020,395
					\$ 118,398,328	112,952,002

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS

Balance Sheet - Governmental Funds
November 30, 2011

	Governmental Fund Types						Totals	
	General	Health and Human Services Department	I.M.R.F. & Social Security	Transportation	Public Safety Sales Tax	Non-major Governmental Funds	2011	2010
				Sales Tax				
<u>Assets</u>								
Cash including savings accounts and certificates of deposit	\$ 14,093,837	1,180,823	959,112	5,005,024	2,551,446	17,178,051	40,968,293	35,170,747
Receivables:								
Property taxes	9,635,359	757,000	3,546,250	-	-	6,126,187	20,064,796	20,268,537
Sales tax	564,091	-	-	713,727	713,727	-	1,991,545	2,037,312
Illinois income tax	865,678	-	-	-	-	-	865,678	803,861
Motor fuel tax	-	-	-	-	-	156,062	156,062	176,381
Other receivables	636,469	569,941	5,883	-	-	401,333	1,613,626	1,174,314
Inventory	-	238,816	-	-	-	-	238,816	96,674
Prepaid expenses	308,127	-	-	-	-	770,000	1,078,127	1,991,483
Notes receivable - restricted grant programs	-	-	-	-	-	871,134	871,134	841,972
Due from others	-	14,104	-	-	-	-	14,104	14,104
Total assets	\$ 26,103,561	2,760,684	4,511,245	5,718,751	3,265,173	25,502,767	67,862,181	62,575,385
<u>Liabilities</u>								
Accounts payable	\$ 136,070	158,893	-	35,518	-	98,614	429,095	640,092
Deferred revenues	9,635,359	757,000	3,546,250	-	-	6,211,087	20,149,696	20,268,537
Overdraft payable	-	-	-	-	-	-	-	4,438
Due to others	-	-	-	-	-	14,104	14,104	14,104
Total liabilities	\$ 9,771,429	915,893	3,546,250	35,518	-	6,323,805	20,592,895	20,927,171
<u>Fund Balance</u>								
Fund balances:								
Non-spendable	\$ -	238,816	-	-	-	-	238,816	96,674
Committed	-	-	-	-	-	6,135,055	6,135,055	4,399,574
Assigned	-	-	-	-	-	-	-	-
Restricted	-	1,605,975	964,995	5,683,233	3,265,173	13,043,907	24,563,283	19,687,928
Unassigned fund balance	16,332,132	-	-	-	-	-	16,332,132	17,464,038
Total fund balance	16,332,132	1,844,791	964,995	5,683,233	3,265,173	19,178,962	47,269,286	41,648,214
Total liabilities and fund balance	\$ 26,103,561	2,760,684	4,511,245	5,718,751	3,265,173	25,502,767	67,862,181	62,575,385

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS

Reconciliation to Statement of Net Assets
November 30, 2011

Reconciliation to Statement of Net Assets	November 30,	
	2011	2010
Fund balances- total governmental funds	\$ 47,269,286	41,648,214
Amounts reported for governmental activities in the statement of net assets are different because:		
Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.		
Capital assets	143,931,435	141,109,784
Accumulated depreciation	(31,498,631)	(27,362,234)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(41,303,762)	(42,443,762)
Net assets of governmental activities	\$ 118,398,328	112,952,002

The Notes to Financial Statements are an integral part of this statement.

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

	General	Health and Human Services Department	LM.R.F. & Social Security	Transportation	Public Safety Sales Tax	Non-major Governmental Funds	Totals November 30,	
				Sales Tax			2011	2010
Revenues:								
Taxes	\$ 15,863,971	755,623	3,606,445	4,318,302	4,318,302	6,385,414	35,248,057	33,357,318
Intergovernmental	702,407	-	2,052,877	-	-	2,718,712	5,473,996	5,359,670
Licenses and permits	344,896	-	-	-	-	-	344,896	399,469
Revenue from services:								
Fines & Forfeitures	5,028,157	452,587	-	-	-	2,374,460	7,855,204	8,775,773
Reimbursements	-	-	-	-	-	606,801	606,801	203,051
Grants	98,538	4,046,530	-	-	-	327,973	4,473,041	7,888,652
Interest on investments	60,287	31	87	4,073	8,975	19,833	93,286	184,032
Miscellaneous	237,601	12,162	88,370	10,000	-	354,390	702,523	1,411,486
Total revenues	22,335,857	5,266,933	5,747,779	4,332,375	4,327,277	12,787,583	54,797,804	57,577,451
Expenditures:								
Current:								
General government	4,095,942	-	-	-	-	4,733,934	8,829,876	9,107,187
Judiciary and courts	3,328,980	-	-	-	-	728,190	4,057,170	4,060,667
Education	85,861	-	-	-	-	181,824	267,685	267,955
County development	668,164	-	-	-	-	23,954	692,118	778,379
Public safety	8,525,968	-	-	-	-	1,670,835	10,196,803	10,053,097
Highways and bridges	-	-	-	928,790	-	3,926,507	4,855,297	10,682,636
Public health	-	5,184,318	-	-	-	704,968	5,889,286	7,174,276
Public welfare	176,314	-	-	-	-	-	176,314	163,455
Employee benefits	3,900,130	-	5,865,067	-	-	-	9,765,197	9,663,453
Capital Outlay	76,532	-	-	904,620	-	591,802	1,572,954	4,774,858
Debt Service-Interest	-	-	-	-	-	1,734,032	1,734,032	5,494,281
Debt Service-Principal	-	-	-	-	-	1,140,000	1,140,000	6,053,396
Total expenditures	20,857,891	5,184,318	5,865,067	1,833,410	-	15,436,046	49,176,732	68,273,640
Excess (deficiency) of revenues over (under) expenditures	1,477,966	82,615	(117,288)	2,498,965	4,327,277	(2,648,463)	5,621,072	(10,696,189)
Other financing sources (uses):								
Operating transfers in	765,744	855,514	76,105	-	-	6,462,048	8,159,411	7,910,367
Operating transfers out	(3,424,913)	(13,600)	-	-	(2,696,821)	(2,024,077)	(8,159,411)	(7,910,367)
Issuance premium/discount	-	-	-	-	-	-	-	416,875
Bond Proceeds	-	-	-	-	-	-	-	8,625,000
Total other financing sources (uses)	(2,659,169)	841,914	76,105	-	(2,696,821)	4,437,971	-	9,041,875
Net change in fund balance	(1,181,203)	924,529	(41,183)	2,498,965	1,630,456	1,789,508	5,621,072	(1,654,314)
Fund balance, beginning of year	17,513,335	920,262	1,006,178	3,184,268	1,634,717	17,389,454	41,648,214	43,302,528
Fund balance, end of year	\$ 16,332,132	1,844,791	964,995	5,683,233	3,265,173	19,178,962	47,269,286	41,648,214

The Notes to Financial Statements are an integral part of this statement.

Reconciliation to Statement of Activities
November 30, 2011

	<u>November 30,</u>	
	<u>2011</u>	<u>2010</u>
Net change in fund balances- total governmental funds	\$ 5,621,072	(1,654,314)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets:		
Capital debt obligation principal payments	1,140,000	6,053,396
Receipts of bond proceeds are recorded as revenue for governmental funds	-	(8,625,000)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:		
Capital asset purchases	2,821,651	3,938,921
Accumulated Depreciation Correction/Dispositions	-	(1,032,125)
Depreciation expense	<u>(4,136,397)</u>	<u>(3,749,271)</u>
Change in Net Assets of Governmental Activities	<u>\$ 5,446,326</u>	<u>(5,068,393)</u>

Statement of Fiduciary Net Assets
November 30, 2011

	Fiduciary Fund Types		Totals	
	Trust and Agency	Insurance Program Fund	<u>November 30,</u>	
			2011	2010
<u>Assets</u>				
Cash including savings accounts and certificates of deposit	\$ 18,102,215	17,791	18,120,006	15,560,086
Other receivables	-	-	-	-
Total assets	<u>\$ 18,102,215</u>	<u>17,791</u>	<u>18,120,006</u>	<u>15,560,086</u>
<u>Liabilities and Net Assets</u>				
Liabilities:				
Trust deposits	\$ 18,002,215	-	18,002,215	15,460,086
Total liabilities	<u>\$ 18,002,215</u>	<u>-</u>	<u>18,002,215</u>	<u>15,460,086</u>
Net Assets:	<u>\$ 100,000</u>	<u>17,791</u>	<u>117,791</u>	<u>100,000</u>
Total liabilities and net assets	<u>\$ 18,102,215</u>	<u>17,791</u>	<u>18,120,006</u>	<u>15,560,086</u>

Statement of Changes in
Fiduciary Net Assets

For the Year Ended November 30, 2011

	Working Cash Fund	Insurance Program Fund	Total
Additions	\$ -	127,689	127,689
Deductions	-	109,898	109,898
Excess of revenues over expenditures	-	17,791	17,791
Net assets, beginning of year	100,000	-	-
Net assets, end of year	\$ 100,000	17,791	17,791

The Notes to Financial Statements are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the Measurement Focus and Basis of Accounting section, these financial statements are presented using the modified accrual basis of accounting. The accounting policies of Kendall County conform to generally accepted accounting principles in the United States of America (GAAP) as applicable to governments. Generally accepted accounting principles include all relevant Government Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied, to the extent they are applicable to the modified accrual basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. The Financial Reporting Entity

The County of Kendall, Illinois, (the County) is a municipal corporation governed by an elected ten-member board, and is the primary government in these financial statements. The County provides a full range of municipal services for all the residents of the County.

The financial statements present the County (the primary government) as a whole. As defined by GASB No. 14, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County. There are no component units reflected in the accompanying financial statements.

1. Individual Component Unit Disclosures

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of Kendall County are financially accountable. Kendall County would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on Kendall County (i.e., entitled to or can assess the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for debt of the organization). If an organization is fiscally dependent on Kendall County, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. Based on this criteria, there are two component units of the County, as follows:

The Kendall County Public Building Commission (KCPBC) is governed by a five-member board appointed by the County. The KCPBC has issued separate financial statements that can be obtained at the address below. Those amounts have not been included in the primary government's financial statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

A. The Financial Reporting Entity (continued)

1. Individual Component Unit Disclosures (continued)

The Kendall County Forest Preserve District (KCFPD) is governed by a ten-member board appointed by the County. The KCFPD has issued separate financial statements that can be obtained at the address below. Those amounts have not been included in the primary government's financial statements.

We direct the reader to these individual reports for more detailed information regarding these component units. These reports are located at the Kendall County Clerk's office at 111 Fox Street, Yorkville, Illinois.

B. Basic Financial Statements - Government-wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial reports (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as governmental. Fiduciary funds are not included in the government-wide financial statements.

In the Government-wide Statement of Net Assets, the governmental activities columns are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net assets are reported in three parts - invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The County first utilizes restricted resources to finance qualifying activities.

The Government-wide Statement of Activities reports both the gross and net cost of each of the County's functions. The functions are also supported by general government revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Statement of Activities reduces gross expenses (including depreciation) by related program revenues, operating and capital grants. Program revenues must be directly associated with the function (General Government, Judiciary, Public Safety, Highway and Retirement costs, etc.). Operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenues (property, sales or gas taxes, intergovernmental revenues, interest income, etc.).

Allocation of indirect costs is included in the program expenditures reported for individual functions and activities.

The Statement of Activities focuses more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

C. Basic Financial Statements – Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that are comprised of its assets, liabilities, reserves, fund balances, revenues, and expenditures. The various funds are reported by generic classification within the financial statements. The emphasis in fund financial statements is on the major funds in the governmental activities categories. The non-major funds are combined in one column in the fund financial statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and;
- b. Total assets, liabilities, revenues, or expenditures of the individual governmental fund are at least 5 percent of the corresponding total for all governmental funds combined.

The following fund types are used by the County:

1. *Governmental Funds:*

The focus of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the County:

- a. The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. Major Special Revenue Funds identified are as follows:
 1. Health and Human Services Department Fund – this fund is used to account for revenues and expenditures related to the Health Department of the County. The basic purpose of the Department is the promotion and improvement of good public health in the County.
 2. Illinois Municipal Retirement and Social Security Fund – this fund is used to account for the revenues and expenditures related to the social security system and retirement system of the County.
 3. Transportation Sales Tax Fund – Revenues from \$0.50 Sales Tax are accumulated and used to cover the expenditures related to Highway operations.
 4. Public Safety Sales Tax Fund – Revenues from \$0.50 Sales Tax are accumulated and used for operating and debt services expenditures related to public safety.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

C. Basic Financial Statements – Fund Financial Statements (continued)

1. *Governmental Funds (continued):*

- c. Debt Service Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
- d. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital assets.

2. *Fiduciary Funds:*

Fiduciary Funds are used to report assets held in a trustee or agency capacity for others and therefore are not available to support County programs. The reporting focus is on net assets and changes in net assets are reported using accounting principles similar to proprietary funds.

The County's fiduciary funds are presented in the fiduciary fund financial statements by department or agency. The Insurance Trust Fund used to pay insurance premiums is presented in a separate column. Since by definition these assets are being held for the benefit of a third party (other local governments, private parties, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

D. Measurement Focus and Basis of Accounting

Measurement focus is a term used to describe "how" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

In the Government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the accrual basis of accounting.

In the fund financial statements, governmental activities are presented using the "current financial resources" measurement focus or the "economic resources" measurement focus, as applied to the modified accrual basis of accounting:

- a. All governmental funds utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as the measure of available spendable financial resources at the end of the period.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

D. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All of the funds are maintained during the year by the County using the cash basis of accounting. At the end of the year, the financial statements are converted to the modified accrual basis of accounting through the posting of journal entries.

1. Accrual:

The governmental activities in the government-wide financial statements are presented using the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

2. Modified Accrual:

The governmental fund financial statements are presented using the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

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 grants and contributions pertain, the determining factor is the function to which the revenues are restricted. The determining factor for charges for services is the function that generates the revenue.

E. Assets, Liabilities, and Fund Balance

Cash and Cash Equivalents:

The County has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Additionally, each fund's balance in the County's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

E. *Assets, Liabilities, and Fund Balance (continued)*

Inventories:

Vaccine inventories are maintained by the Kendall County Health Department and are valued at cost.

Capital Assets:

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair market value as of the date received.

Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings	30-50 years
Machinery and equipment	5-10 years
Improvements	10-20 years
Infrastructure	10-50 years

The infrastructure assets are likely to be the largest asset class of the County. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither the historical cost nor related depreciation has historically been reported in the financial statements. The County implemented reporting the infrastructure for the first time in 2007.

Long-term Debt:

All long-term debt to be repaid from governmental resources is reported as a liability in the government-wide statements.

Long-term debt of governmental funds is not reported as a liability in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest is reported as debt service expenditures.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

E. Assets, Liabilities, and Fund Balance (continued)

Fund Balance Classification

In the Government-wide Financial Statements, Fund Balance is classified as net assets and displayed in three components:

- a. Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets.
- b. Restricted net assets - Consists of net assets with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

It is the County's policy to first use restricted net assets prior to the use of unrestricted net assets when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

F. Revenues and Expenditures/Expenses

Revenues

Substantially all governmental fund revenues are accrued. Property taxes are not billed and collected within the same period in which the taxes are levied. Therefore, property taxes receivable and deferred property taxes are recorded. Subsidies and grants, which finance either capital or current operations, are reported as non-operating revenue based on GASB No. 33.

In applying GASB No. 33 to grant revenues, the provider recognizes liabilities and expenses and the recipient recognizes receivables and revenues when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Program Revenues

In the Statement of Activities, modified accrual basis revenues that are derived directly from each activity or from parties outside the County's taxpayers are reported as program revenues.

All other governmental revenues are reported as general. All taxes are classified as general revenue even if restricted for a specific purpose.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

F. Revenues and Expenditures/Expenses (continued)

Expenditures

Expenditures are recognized when the related fund liability is incurred.

G. Compensated Absences

Accumulated unpaid vacation and other employee benefit amounts are not accrued in governmental funds. At November 30, 2011, there was no material unrecorded liability for unpaid vacations or other employee benefits.

H. Interfund Activity

Interfund activity, if any, within and among the governmental fund is reported as follows in the fund financial statements:

1. Interfund loans - Amounts provided with a requirement for repayment are reported as interfund receivables and payables.
2. Interfund services - Sales or purchases of goods and services between funds are reported as revenues and expenditures/expenses.
3. Interfund reimbursements - Repayments from funds responsible for certain expenditures/expenses to the funds that initially paid for them are not reported as reimbursements but as adjustments to expenditures in the respective funds.
4. Interfund transfers - Flow of assets from one fund to another where repayment is not expected are reported as transfers in and out.

Interfund activity and balances, if any, are eliminated or reclassified in the government-wide financial statements as follows:

1. Interfund balances- Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental column of the Statement of Net Assets, except for the net residual amount due between governmental activities, which are reported as internal balances.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (CONTINUED)

H. *Interfund Activity (continued)*

2. Internal Activities- Amounts reported as interfund transfers in the fund financial statements are eliminated in the Government-wide Statement of Activities except for the net amount of transfers between governmental.

I. *Receivables and Payables*

Receivables:

In the government-wide statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include taxes, grants and fees.

In the fund financial statements, material receivables in the governmental funds include revenue accruals such as taxes, grants and other similar intergovernmental revenues since they are both measurable and available.

Payables:

Payables in the general, major and non-major governmental funds are comprised of payables to vendors and accrued salaries and benefits.

J. *Comparative Data*

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

K. *Budgetary Data*

The County prepares its budget using the cash basis of accounting. The County's fiscal year 2011 budget was passed on November 29, 2010. Refer to Note 11 for additional budget information.

L. *Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 2: CASH AND INVESTMENTS

The County maintains a cash pool that is available for use by the various funds. In addition, cash and money market accounts are separately held by several of the County's funds.

Permitted Deposits and Investments – Statutes authorize the government to make deposits/investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of states and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool.

Interest Rate Risk - The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Custodial Credit Risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's custodial credit risk policy is included in a formal written investment and cash management plan.

The County's deposits and certificates of deposits are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Effective December 31, 2010 through December 31, 2012, the FDIC will insure 100% of all non-interest bearing accounts. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

At November 30, 2011, the carrying amount of the County's deposits was \$48,075,809 and the bank balance was \$49,349,751. The deposits are categorized in accordance with custodial credit risk factors created by governmental reporting standards as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category #1	\$ -	-
Category #2	47,048,667	45,999,980
Category #3	<u>2,301,084</u>	<u>2,075,829</u>
	\$ <u>49,349,751</u>	<u>48,075,809</u>

Category #1 includes deposits which are uncollateralized.

Category #2 includes deposits which are collateralized by securities held by the pledging financial institutions in the County's name.

Category #3 includes deposits which are collateralized by securities held by the pledging financial institution's trust department, but not in the County's name.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

The following deposits are non-categorized items:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
The Illinois Funds	\$ <u>8,652,770</u>	<u>8,652,493</u>
	\$ <u>8,652,770</u>	<u>8,652,493</u>

The investments are normally categorized according to levels of risk. Based upon an interpretation of GASB No. 3, it was determined that The Illinois Funds and Financial Investors Trust should not be categorized. 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. Investments in Illinois Funds are valued at Illinois Funds' share price, for which is the price the investment could be sold.

Credit Risk: Credit risk is the risk that an issuer or other counterparty to a debt investment will not fulfill its obligations. The County's investment policy is to avoid any transaction that might impair public confidence in the government of the County.

The County's investment policy requires that each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities, defaults or erosion of market value and avoid incurring unreasonable risks regarding specific types and/or individual financial institutions. Illinois Funds are not subject to custodial credit risk.

Concentration of Credit Risk: The County's investment policy places no limit on the amount the County may invest in one issuer. All of the investments reported for the County are not subject to concentration risk.

NOTE 3: PROPERTY TAXES

The County is responsible for assessing, collecting, and distributing property taxes in accordance with state legislation. Property taxes are levied and attached as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of levy. The 2010 levy in the amount of \$20,568,537 was adopted on December 7, 2010, and reduced by statutory limitations to \$20,291,971. The 2011 tax levy in the amount of \$20,414,796 was adopted on December 6, 2011 and will be received in the subsequent fiscal year. Significant amounts of property tax are collected in the 30 days following the June and September due dates.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 3: PROPERTY TAXES (CONTINUED)

Property taxes receivable and deferred as of November 30, 2011, represent the 2011 tax levy that will be collected after May 1, 2011. Property taxes receivable for prior years are immaterial and are considered uncollectible.

Tort Immunity- Revenue collected and the related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A total of \$736,623 of property taxes was collected and \$52,350 was spent on expenses and deductibles and \$814,397 was spent on insurance premiums and claims for a total of \$866,747, resulting in a restricted fund balance of \$175,438.

NOTE 4: DEFINED BENEFIT PENSION PLAN – IMRF

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is 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, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 was 10.99 percent. 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. The required contribution for calendar year 2010 was \$1,085,975.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	1,085,975	100%	\$0
12/31/09	874,696	100	0
12/31/08	843,248	100	0

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 4: DEFINED BENEFIT PENSION PLAN – IMRF (CONTINUED)

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer 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% corridor between the actuarial and market value of assets. The employer Regular plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Regular plan was 72.61 percent funded. The actuarial accrued liability for benefits was \$20,202,219 and the actuarial value of assets was \$14,669,573, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,532,646. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$9,881,486 and the ratio of the UAAL to the covered payroll was 56 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents 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.

NOTE 5: DEFINED BENEFIT PENSION PLAN – SLEP EMPLOYEES

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is 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, your employer Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 was 16.42 percent. 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 5: DEFINED BENEFIT PENSION PLAN – SLEP EMPLOYEES – (CONTINUED)

Annual Pension Cost. The required contribution for calendar year 2010 was \$1,140,602.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	1,140,602	100%	\$0
12/31/09	869,248	100	0
12/31/08	867,815	100	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Sheriff's Law Enforcement Personnel 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% corridor between the actuarial and market value of assets. The employer Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 71.74 percent funded. The actuarial accrued liability for benefits was \$20,465,364 and the actuarial value of assets was \$14,559,732, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,905,632. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$6,946,419 and the ratio of the UAAL to the covered payroll was 85 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 6: DEFINED BENEFIT PENSION PLAN – ECO EMPLOYEES

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is 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, your employer Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer annual required contribution rate for calendar year 2010 was 30.77 percent. 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. The required contribution for calendar year 2010 was \$212,589.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/10	212,589	100%	\$0
12/31/09	234,682	100	0
12/31/08	194,834	100	0

The required contribution for 2010 was determined as part of the December 31, 2008, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2008, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Elected County Official 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% corridor between the actuarial and market value of assets. The employer Elected County Official plan's unfunded actuarial accrued liability at December 31, 2008 is being amortized as a level percentage of projected payroll on an open 30 year basis.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 6: DEFINED BENEFIT PENSION PLAN – ECO EMPLOYEES (CONTINUED)

Funded Status and Funding Progress. As of December 31, 2010, the most recent actuarial valuation date, the Elected County Official plan was 35.16 percent funded. The actuarial accrued liability for benefits was \$2,705,418 and the actuarial value of assets was \$951,163, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,754,255. The covered payroll for calendar year 2010 (annual payroll of active employees covered by the plan) was \$690,896 and the ratio of the UAAL to the covered payroll was 254 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents 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.

NOTE 7: OTHER POST-EMPLOYMENT BENEFITS

The County adopted GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pensions. Projections of benefits for financial reporting purposes are based on a given plan and include the 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. As of November 30, 2011, Kendall County has not adopted a plan that would meet this criteria.

NOTE 8: CAFETERIA 125 PLAN

The County has implemented the Cafeteria 125 Plan Payroll Deduction Limits Plan. The plan is available to all County employees. Participation in the plan is optional. The limit for participation is \$50 minimum with a maximum of \$5,000 for the adult/child care and a maximum of \$2,500 for all non-covered medical expenses. Effective January 1, 2011, the County added a limited scope FSA for those with an HSA with a \$1,000 limit.

NOTE 9: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County’s assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County’s legal debt margin limitation is as follows for the fiscal year ended November 30, 2011:

Assessed valuation (2010)	<u>\$ 3,172,454,510</u>
Statutory debt limitation (2.875%)	\$ 91,208,067
Amount of debt applicable to debt limitation	<u>41,303,762</u>
Legal Debt Margin	<u>\$ 49,904,305</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 10: CHANGES IN CAPITAL ASSETS

	Primary Government			Balance as of November 30, 2011
	Balance as of December 1, 2010	Additions	Deletions	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 4,059,500	-	-	4,059,500
Construction in Progress	3,216,941	-	3,216,941	-
Total capital assets not being depreciated:	7,276,441	-	3,216,941	4,059,500
Depreciable capital assets:				
Buildings and Improvements	61,753,772	4,793,922	-	66,547,694
Road Network	42,763,213	904,620	-	43,667,833
Bridge Network	21,463,100	199,175	-	21,662,275
Vehicles	3,981,963	88,002	-	4,069,965
Equipment	3,871,295	52,873	-	3,924,168
Total depreciable capital assets:	133,833,343	6,038,592	-	139,871,935
Less accumulated depreciation:				
Buildings and Improvements	15,264,329	2,006,892	-	17,271,221
Road Network	4,212,326	873,357	-	5,085,683
Bridge Network	2,146,310	442,540	-	2,588,850
Vehicles	3,295,402	284,478	-	3,579,880
Equipment	2,443,866	529,130	-	2,972,996
Total accumulated depreciation:	27,362,234	4,136,397	-	31,498,631
Governmental Activities Capital Assets, Net	\$ 113,747,550	1,902,195	3,216,941	112,432,804

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 1,475,224
Judiciary and courts	601,627
Public safety	275,659
Highways and bridges	1,498,307
Public health	285,580
Total	<u>\$ 4,136,397</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 11: BUDGETS AND BUDGETARY ACCOUNTING

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

Formal budgetary integration is employed as a management control device during the year for the General Fund and Special Revenue Funds. Prior to December 1, the County Finance Committee submits to the County Board a proposed statement of budgets and appropriation ordinance for the fiscal year commencing December 1, under the cash basis of accounting. The statement of budgets includes proposed expenditures and the means of financing them.

Prior to December 1, the budget is legally enacted through passage of an appropriation ordinance.

The transfer of budgeted amounts between departments within any fund must be approved by the County Board. The 2011 budget was adopted on November 29, 2010 and was not amended.

NOTE 12: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS

The Restricted Economic Development Fund has received grant awards under the Federal Community Development Block Grant - Illinois Department of Commerce and Community Affairs - Illinois Community Development Assistance program for specially authorized economic development activities. The awards received under the grant programs are restricted to specific uses. Recaptured funds must be used for further economic development within the restrictions provided in the grant awards.

The Restricted Economic Development Fund currently has three notes with an outstanding principal balance as of November 30, 2011. They are as follows:

Custard Cup	\$ 54,843
W.B. Holdings	750,000
Can Man	18,434

The CSBG Fund has received awards under the Illinois Community Service Block Grant - Illinois Department of Commerce and Community Affairs for community service activities. Recaptured funds must be used for further economic development within the restrictions provided in the grant awards.

The CSBG Fund currently has four notes with an outstanding principal balance. As of November 30, 2011, the outstanding balance of the four notes is \$47,857.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 13: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Special Revenue Funds:	<u>Amount</u>
Liability Insurance Fund	\$ 41,747
VAC Fund	10,945
Drug Abuse Fund	9,391
State's Attorney Drug Enforcement Fund	756
Courthouse Restoration Fund	2,265
Law Library Fund	22,926
Geographic Information Systems – Recorder	1,000
County Reserve Fund*	99,950
Child Advocacy Fund	1,216
State Pet Population Control Fund	4,750
Fox Valley Ecosystems Fund*	16,153
Special Reserve Fund	121,734
Circuit Clerk Operations Fund	1,000
Coroner Special Fees Fund*	2,146
Sheriff Vehicle Fund	3,457
Capital Project Funds:	
Public Safety Capital Improvement Fund	3,693
Building Fund	13,799
Debt Service Funds:	
Administrative Debt Fund	102,285
Courthouse Debt Fund	914,880

*Budget not adopted

NOTE 14: ACCOUNTS RECEIVABLE

The County adopted GASB Statement No. 48 - Sales and Pledged Receivables and Future Revenues and Intra-entity Transfer of Assets and Future Revenues. As of November 30, 2011, the County has recorded a receivable in the statement of net assets for amounts due from other governmental agencies. The detail of that receivable follows:

<u>Receivable</u>	<u>Amount</u>
Property Tax	\$ 20,064,796
Replacement Tax	17,649
Sales Tax	1,991,545
Income Tax	865,678
Use Tax	60,000
Motor Fuel Tax	156,062
Other	1,535,977
Total	\$ 24,691,707

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 15: CONTINGENCIES

The County is defendant in several pending lawsuits. The State's Attorney and attorneys for the insurance group are currently representing the County in these pending lawsuits. The potential claims not covered by insurance cannot be ascertained at this time. The County believes that claims will not materially affect the financial statements of the County.

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.

NOTE 16: LEASES

Lessor Agreements

A. Kendall County Public Building Commission

On February 23, 2007, a lease between the KCPBC and the County was adopted. The County, in return for the construction and occupancy of the new office building/courtroom complex, pays the following annual rental payments on or before the due date:

<u>Due Date</u>	<u>Amount</u>
<u>November 1</u>	
2012	\$ 2,867,000
2013	180,000
2014	183,000
2015	180,000

B. Kendall County Health Department

The County has a lease with the Kendall County Health Department (KCHD) in the amount of \$150,000 per year for the fiscal year beginning December 1, 2004 for the use of the building and equipment the KCHD is located in. This lease is for 23 years and will increase by 2.5 percent each year. The Health Department paid \$280,426 to the County during the current fiscal year for the lease agreement. The Health Department agreed to make additional payment for debt service as a result of the County extending the full levy request of the Health Department.

C. Eldamin Road Agreement

On July 1, 2010, the County entered into a lease with Jared Smith for the rent of property located on 1565 Eldamin Road in Plano, IL. The aforementioned property is owned by the County. Under the lease agreement, Mr. Smith will make monthly payments of \$800 to the County for the use of the property.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 16: LEASES (CONTINUED)

Lessee Agreements

D. Operating Leases

The County also has other operating leases which are listed below:

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
6 Copiers	Monthly	60 months	\$ 1,901
Postage Machine	Annual	6 years	1,092
Postage Machine	Quarterly	63 months	460
Postage Machine	Quarterly	63 months	549
Mail Machine	Quarterly	63 months	373
Storage Space	Monthly	12 months	140
Software	Quarterly	60 months	2,832
Sheriff Motorcycles	Annual	12 months	6,000

Lease payments for the next five years are as follows:

November 30, 2012	44,635
November 30, 2013	26,890
November 30, 2014	20,549
November 30, 2015	4,659
November 30, 2016	1,492

NOTE 17: LONG-TERM DEBT

The following is a summary of general long-term debt transactions of the County for the year ended November 30, 2011:

	<u>Payable at November 30, 2010</u>	<u>Debt Proceeds</u>	<u>Debt/ Bonds Retired</u>	<u>Payable at November 30, 2011</u>	<u>Due Within One Year</u>
General Obligation					
Series 2002A	\$ 1,660,000	-	270,000	1,390,000	335,000
Series 2002B	4,205,000	-	75,000	4,130,000	80,000
Series 2007A	3,350,000	-	195,000	3,155,000	200,000
Series 2007B	5,303,762	-	-	5,303,762	-
Series 2008	9,300,000	-	600,000	8,700,000	130,000
Series 2009	10,000,000	-	-	10,000,000	-
Refunding Bonds					
Series 2010	8,625,000	-	-	8,625,000	-
Total	\$ 42,443,762	-	1,140,000	41,303,762	745,000

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 17: LONG-TERM DEBT – (CONTINUED)

2010 Crossover Refunding of Series 2002A Bonds

On September 28, 2010, Kendall County issued \$8,625,000 of Series 2010 Refunding Bonds at an interest rate that varies from 2% to 4%. The Refunding Bonds are being used to refinance a portion of the Series 2002A General Obligation Bonds.

Date	Principal	Interest	Total
12/1/2011	\$ -	150,350	150,350
6/1/2012	-	150,350	150,350
12/1/2012	-	150,350	150,350
6/1/2013	-	150,350	150,350
12/1/2013	-	150,350	150,350
6/1/2014	-	150,350	150,350
12/1/2014	635,000	150,350	785,350
6/1/2015	-	144,000	144,000
12/1/2015	680,000	144,000	824,000
6/1/2016	-	137,200	137,200
12/1/2016	900,000	137,200	1,037,200
6/1/2017	-	128,200	128,200
12/1/2017	950,000	128,200	1,078,200
6/1/2018	-	109,200	109,200
12/1/2018	1,025,000	109,200	1,134,200
6/1/2019	-	88,700	88,700
12/1/2019	1,095,000	88,700	1,183,700
6/1/2020	-	66,800	66,800
12/1/2020	1,175,000	66,800	1,241,800
6/1/2021	-	43,300	43,300
12/1/2021	1,255,000	43,300	1,298,300
6/1/2022	-	18,200	18,200
12/1/2022	910,000	18,200	928,200
Total	<u>\$ 8,625,000</u>	<u>2,523,650</u>	<u>11,148,650</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 17: LONG-TERM DEBT – (CONTINUED)

G.O. Bonds, Alternate Revenue Source Series 2002A

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2011	\$ 335,000	29,438	364,438
6/1/2012	-	22,319	22,319
12/1/2012	405,000	22,319	427,319
6/1/2013	-	14,219	14,219
12/1/2013	650,000	14,219	664,219
Total	<u>\$ 1,390,000</u>	<u>102,513</u>	<u>1,492,513</u>

G.O. Bonds, Alternate Revenue Source Series 2002B

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2012	\$ 80,000	210,006	290,006
2013	85,000	206,603	291,603
2014	90,000	202,375	292,375
2015	100,000	197,150	297,150
2016	105,000	191,513	296,513
2017	115,000	185,462	300,462
2018	125,000	178,863	303,863
2019	135,000	171,713	306,713
2020	145,000	164,012	309,012
2021	155,000	155,763	310,763
2022	170,000	146,825	316,825
2023	180,000	137,200	317,200
2024	195,000	127,375	322,375
2025	210,000	117,250	327,250
2026	220,000	106,500	326,500
2027	235,000	95,125	330,125
2028	255,000	82,875	337,875
2029	270,000	69,750	339,750
2030	285,000	55,875	340,875
2031	305,000	41,125	346,125
2032	325,000	25,375	350,375
2033	345,000	8,625	353,625
Total	<u>\$ 4,130,000</u>	<u>2,877,360</u>	<u>7,007,360</u>

Interest rates for the Series 2002A, Jail Bonds, and Series 2002B, vary from 3.00% to 5.87% and 4.125% to 5.00%, respectively.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 17: LONG-TERM DEBT – (CONTINUED)

2007A Debt Service Schedule

Date	Principal	Interest	Total
12/15/2011	\$ 200,000	59,010	259,010
6/15/2012	-	54,910	54,910
12/15/2012	180,000	54,910	234,910
6/15/2013	-	51,310	51,310
12/15/2013	195,000	51,310	246,310
6/15/2014	-	47,800	47,800
12/15/2014	280,000	47,800	327,800
6/15/2015	-	42,725	42,725
12/15/2015	300,000	42,725	342,725
6/15/2016	-	37,250	37,250
12/15/2016	1,000,000	37,250	1,037,250
6/15/2017	-	18,750	18,750
12/15/2017	1,000,000	18,750	1,018,750
Total	\$ 3,155,000	564,499	3,719,499

2007B Debt Service Schedule

Date	Principal	Interest	Total
12/15/2018	\$ 446,418	253,582	700,000
12/15/2019	426,132	273,868	700,000
12/15/2020	522,477	377,523	900,000
12/15/2021	506,050	408,950	915,000
12/15/2022	500,071	449,930	950,000
12/15/2023	550,561	549,439	1,100,000
12/15/2024	380,344	419,656	800,000
12/15/2025	902,360	1,097,640	2,000,000
12/15/2026	1,069,350	1,430,650	2,500,000
Total	\$ 5,303,762	5,261,238	10,565,000

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 17: LONG-TERM DEBT – (CONTINUED)

G.O. Bonds, Alternative Revenue Source Series 2008, Courthouse Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/15/2011	\$ 130,000	175,670	305,670
6/15/2012	-	173,233	173,233
12/15/2012	510,000	173,233	683,233
6/15/2013	-	163,670	163,670
12/15/2013	650,000	163,670	813,670
6/15/2014	-	151,483	151,483
12/15/2014	950,000	151,483	1,101,483
6/15/2015	-	133,670	133,670
12/15/2015	800,000	133,670	933,670
6/15/2016	-	118,670	118,670
12/15/2016	450,000	118,670	568,670
6/15/2017	-	110,233	110,233
12/15/2017	420,000	110,233	530,233
6/15/2018	-	102,043	102,043
12/15/2018	670,000	102,043	772,043
6/15/2019	-	88,308	88,308
12/15/2019	460,000	88,308	548,308
6/15/2020	-	78,878	78,878
12/15/2020	690,000	78,878	768,878
6/15/2021	-	64,388	64,388
12/15/2021	920,000	64,388	984,388
6/15/2022	-	44,838	44,838
12/15/2022	1,000,000	44,838	1,044,838
6/15/2023	-	23,338	23,338
12/15/2023	650,000	23,338	673,338
6/15/2024	-	9,200	9,200
12/15/2024	100,000	9,200	109,200
6/15/2025	-	6,900	6,900
12/15/2025	100,000	6,900	106,900
6/15/2026	-	4,600	4,600
12/15/2026	100,000	4,600	104,600
6/15/2027	-	2,300	2,300
12/15/2027	100,000	2,300	102,300
Total	<u>\$ 8,700,000</u>	<u>2,727,174</u>	<u>11,427,174</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 17: LONG-TERM DEBT – (CONTINUED)

G.O. Bonds, Alternative Revenue Source Series 2009, Courthouse Bonds

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/15/2011	\$ -	199,574	199,574
6/15/2012	-	199,574	199,574
12/15/2012	-	199,574	199,574
6/15/2013	-	199,574	199,574
12/15/2013	-	199,574	199,574
6/15/2014	-	199,574	199,574
12/15/2014	-	199,574	199,574
6/15/2015	-	199,574	199,574
12/15/2015	400,000	199,574	599,574
6/15/2016	-	192,073	192,073
12/15/2016	310,000	192,073	502,073
6/15/2017	-	186,261	186,261
12/15/2017	480,000	186,261	666,261
6/15/2018	-	177,261	177,261
12/15/2018	835,000	177,261	1,012,261
6/15/2019	-	161,605	161,605
12/15/2019	1,215,000	161,605	1,376,605
6/15/2020	-	138,824	138,824
12/15/2020	815,000	138,824	953,824
6/15/2021	-	123,339	123,339
12/15/2021	605,000	123,339	728,339
6/15/2022	-	111,541	111,541
12/15/2022	695,000	111,541	806,541
6/15/2023	-	97,641	97,641
12/15/2023	1,095,000	97,641	1,192,641
6/15/2024	-	75,194	75,194
12/15/2024	2,035,000	75,194	2,110,194
6/15/2025	-	32,459	32,459
12/15/2025	985,000	32,459	1,017,459
6/15/2026	-	11,527	11,527
12/15/2026	530,000	11,527	541,527
Total	\$ 10,000,000	4,411,616	14,411,616

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 18: INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental type funds generally reflect such transactions as transfers or reimbursements. Transfers between funds at November 30, 2011 are as follows:

	Transfers Out	Transfers In
Major Funds:		
General Fund	\$ 3,424,913	765,744
Health & Human Services	13,600	855,514
Illinois Municipal Retirement and Social Security Fund	-	76,105
Public Safety Sales Tax	<u>2,696,821</u>	<u>-</u>
Total Major Funds	6,135,334	1,697,363
Non-major Funds:		
Animal Control	35,243	-
Highway Fund	50,000	-
Liability Insurance	-	17,205
Mental Health	791,611	-
Veterans' Assistance Commission	57,225	-
Court Security	375,000	-
Probation Services	30,000	-
Senior Citizens	89,357	-
Geographic Information System- Mapping	49,340	-
Sale in Error Interest	55,078	-
Special Reserve	-	50,000
Kendall County Area Transit	-	50,954
PBC Lease	66,700	1,068,550
KenCom 911	424,523	1,857,819
Capital Project		
Capital Improvement Fund	-	150,000
Public Safety Capital Project Fund	-	300,000
Animal Control Capital Improvement	-	17,769
County Building Fund	-	50,000
Special Const. Public Safety Fund	-	1,291,100
Debt Service		
Administrative Debt Service	-	11,830
Jail Bond Debt Service	-	396,513
Courthouse Debt Service	<u>-</u>	<u>1,200,308</u>
Total Non-major Funds	<u>2,024,077</u>	<u>6,462,048</u>
Total Transfers	<u>\$ 8,159,411</u>	<u>8,159,411</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 18: INTERFUND TRANSACTIONS – (CONTINUED)

Transfers are often made between funds in order to cover operating expenses of funds that do not possess their own revenue sources or have not received sufficient revenue to cover expenses in the current fiscal year. Some of the transfers include reimbursements for liability insurance, health insurance, social security taxes, and IMRF. Debt Service funds receive routine transfers from the General Fund and Public Safety Sales Tax Fund to cover debt service payments.

The Public Safety Sales Tax Fund transferred \$1,001,850 to the PBC Lease Fund in efforts to reduce the tax levy for PBC.

The General Fund transferred \$150,000 to the Capital Improvement Fund in order to build reserve. The General Fund also transferred \$1,291,100 to the Special Construction Public Safety Fund for KenCom operations build-out in the basement of the Public Safety Center.

The Public Safety Sales Tax Fund transferred \$300,000 to the Public Safety Capital Improvement Fund to build the reserve for capital improvements at the Public Safety Center. The Animal Control Fund transferred \$17,769 to the Animal Control Capital Improvement Fund in order to build the capital reserve for the Animal Control building.

NOTE 19: RISK MANAGEMENT

The County's Risk Management activities are recorded in the General Fund and Liability Insurance Fund. These funds administer the property and casualty, liability, workmen's compensation, and unemployment insurance programs of the county.

For all major programs, significant losses are covered by Illinois Counties Risk Management Trust (a local government risk pool) under a year-by-year contract (December 1st to December 1st). There are three broad categories of coverage:

- Legal Liability
- Workmen's Compensation
- Property, Boiler and Machinery

For insured programs there have been no significant reductions in insurance coverage. Settlement amounts have not exceeded insurance coverage for the current year or the three prior years.

The County has an insurance program whereby they have raised their deductible for outside insurance and are handling smaller claims internally. This is accounted for in the Insurance Program Fund on page 183.

NOTE 20: FUND BALANCE – GASB 54 PRESENTATION

According to Government Accounting Standards, fund balances are to be classified into five major classifications: Non-spendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. The Regulatory Model, followed by the County, only reports Reserved and Unreserved Fund Balances. Below are definitions of the differences and a reconciliation of how these balances are reported.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2011

NOTE 20: FUND BALANCE – GASB 54 PRESENTATION – (CONTINUED)

A. Non-spendable Fund Balance

The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts.

B. Restricted Fund Balance

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Things such as restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. Debt Service Funds are by definition restricted for these specified purposes. The County has several different funds that also fall into these categories.

C. Committed Fund Balance

The committed fund balance classification refers to amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision making authority (the County Board). Those committed amounts cannot be used for any other purpose unless the government removes or changes the specified use by taking the same type of formal action it employed to previously commit those amounts.

The County Board commits fund balance by making motions or passing resolutions to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contractual requirements. Capital Project Funds of the County have been committed to capital purchases/improvements by the County Board.

D. Assigned Fund Balance

The assigned fund balance classification refers to amounts that are constrained by the government’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by (a) the County Board itself or (b) the finance committee or by the Treasurer/Administrator when the County Board has delegated the authority to assign amounts to be used for specific purposes.

E. Unassigned Fund Balance

The unassigned fund balance classification is the residual classification for amounts in the General Funds for amounts that have not been restricted, committed, or assigned to specific purposes within the General Funds.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 20: FUND BALANCE – GASB 54 PRESENTATION – (CONTINUED)

	Nonspendable	Committed	Assigned	Restricted	Unassigned	Total Fund Balance
General Fund	\$ -	-	-	-	16,332,132	16,332,132
Health & Human Services	238,816	-	-	1,605,975	-	1,844,791
I.M.R.F.	-	-	-	964,995	-	964,995
Transportation Sales Tax	-	-	-	5,683,233	-	5,683,233
Public Safety Sales Tax	-	-	-	3,265,173	-	3,265,173
Animal Control	-	-	-	29,176	-	29,176
County Bridge	-	-	-	1,388,692	-	1,388,692
Highway Fund	-	-	-	193,746	-	193,746
Motor Fuel Tax	-	-	-	1,957,080	-	1,957,080
Court Automation	-	-	-	837,160	-	837,160
Economic Development Commission	-	-	-	4,818	-	4,818
Extension Education	-	-	-	-	-	-
Federal Aid Matching	-	-	-	14,779	-	14,779
Indemnity	-	-	-	187,287	-	187,287
Liability Insurance	-	-	-	175,438	-	175,438
Mental Health	-	-	-	1	-	1
Veterans' Assistance Commission	-	-	-	95,196	-	95,196
Recorder's Document Storage	-	-	-	607,489	-	607,489
Tuberculosis	-	-	-	2,060	-	2,060
Child Support	-	-	-	208,326	-	208,326
Court Security	-	-	-	456,777	-	456,777
Probation Services	-	-	-	826,965	-	826,965
Drug Abuse	-	-	-	25,383	-	25,383
State's Attorney Drug Enforcement	-	-	-	26,146	-	26,146
Senior Citizens	-	-	-	-	-	-
Courthouse Restoration	-	797	-	-	-	797
Tax Sale Automation	-	-	-	47,882	-	47,882
Circuit Clerk Document Storage	-	-	-	830,468	-	830,468
Law Library	-	-	-	298,500	-	298,500
Geographic Information Systems-Mapping	-	-	-	591,441	-	591,441
Geographic Information Systems-Recorder	-	-	-	99,437	-	99,437
Sheriff Prevention of Alcohol/Violence	-	-	-	23,728	-	23,728
PB&Z Hearing Officer	-	-	-	-	-	-
Coroner Death Certificate Grant	-	-	-	6,865	-	6,865
County Reserve	-	-	-	100,182	-	100,182
Sale in Error Interest	-	-	-	100,000	-	100,000
CSBG Revolving Loan	-	-	-	61,631	-	61,631
Child Advocacy Center	-	-	-	4,623	-	4,623
Sheriff COPS Technology Grant	-	-	-	12,577	-	12,577
Highway- Restricted	-	344,987	-	-	-	344,987
Rental Housing Support Program	-	-	-	-	-	-
Township Bridge	-	-	-	21	-	21
Special Mines	-	-	-	-	-	-
Animal Population Control	-	-	-	46,246	-	46,246
State Pet Population	-	-	-	850	-	850
Fox Valley Ecosystem Agency	-	-	-	-	-	-
Special Reserve	-	1,428,266	-	-	-	1,428,266
Restricted Economic Development	-	-	-	2,747,564	-	2,747,564
Circuit Clerk Operation/Admin.	-	-	-	40,407	-	40,407
Kendall County Area Transit	-	-	-	141,647	-	141,647
Coroner's Expense Fund	-	-	-	4,783	-	4,783
PBC Lease Fund	-	-	-	34	-	34
Subtotal	\$ 238,816	1,774,050	-	23,714,781	16,332,132	42,059,779

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2011

NOTE 20: FUND BALANCE – GASB 54 PRESENTATION – (CONTINUED)

	<u>Nonspendable</u>	<u>Committed</u>	<u>Assigned</u>	<u>Restricted</u>	<u>Unassigned</u>	<u>Total Fund Balance</u>
Subtotal from previous page	\$ 238,816	1,774,050	-	23,714,781	16,332,132	42,059,779
Sheriff Vehicle Fund	-	-	-	48,478	-	48,478
Sheriff E-Ticket	-	-	-	1,854	-	1,854
Electronic Citation	-	-	-	6,909	-	6,909
Sheriff FTA	-	-	-	36,330	-	36,330
KenCom 911	-	72,899	-	-	-	72,899
Capital Projects Funds:						
Capital Improvement	-	1,083,602	-	-	-	1,083,602
Jail Bond Proceeds Revenue	-	5,586	-	-	-	5,586
Public Safety Capital Improvement	-	1,429,064	-	-	-	1,429,064
Animal Control Capital Improvement	-	87,769	-	-	-	87,769
County Building	-	302,352	-	-	-	302,352
Courthouse Expansion Construction	-	88,633	-	-	-	88,633
Special Construction Public Safety	-	1,291,100	-	-	-	1,291,100
Administrative Building Bond Proceeds	-	-	-	-	-	-
Debt Service Funds:						
Administrative Debt Service	-	-	-	81,150	-	81,150
Jail Bond Debt Service	-	-	-	336,589	-	336,589
Courthouse Debt Service	-	-	-	337,192	-	337,192
Total All Funds	<u>\$ 238,816</u>	<u>6,135,055</u>	<u>-</u>	<u>24,563,283</u>	<u>16,332,132</u>	<u>47,269,286</u>

NOTE 21: PENDING GASB STATEMENTS

Statement No. 62 specifically identifies and consolidates the accounting and financial reporting provisions that apply to state and local governments. The requirements in this Statement will improve financial reporting by contributing to the GASB's efforts to codify all sources of generally accepted accounting principles for state and local governments so that they are derived from a single source. The requirements of this Statement are effective for financial statements for periods beginning after December 15, 2011.

NOTE 22: SUBSEQUENT EVENTS

On December 8, 2011, the County issued General Obligation Refunding Bonds, Series 2011 in the amount of \$4,215,000. The Bonds were issued to refund a portion of the General Obligation Bonds, Series 2002B.

COUNTY OF KENDALL, ILLINOIS

**Notes to Financial Statements
For the Year Ended November 30, 2011**

NOTE 23: DYNERGY AGREEMENT

Dynergy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynergy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynergy entered into an intergovernmental agreement to resolve the dispute. For tax year 2011, the equalized assessed valuation of the property will be \$100. For tax years 2012-2021, the parties agree that the equalized assessed valuation of the property shall be \$100,000. As a result of the reduction in equalized assessed valuation in current and future tax years, Dynergy waives its right to collect any refunds attributable to the assessed values agreed upon.

The Special Reserve Fund, which was created to account for this assessment, will transfer approximately \$110,000 back to the General Fund for the next ten years to compensate for the loss of property tax revenue due to the lowering of the estimated assessed valuation for the next 10 years per the agreement.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 14,090,335
Petty Cash	3,502
Accounts receivable:	
Illinois income tax	865,678
Illinois replacement tax	11,766
State use tax	60,000
Sales tax	564,091
Other	553,445
Property taxes receivable	9,635,359
Prepaid expenses	308,127
Due from Forest Preserve Fund	<u>11,258</u>
 Total assets	 \$ <u>26,103,561</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 136,070
Deferred revenues - property taxes	<u>9,635,359</u>
 Total liabilities	 <u>9,771,429</u>
 Fund Balance:	 <u>16,332,132</u>
 Total liabilities and fund balance	 \$ <u>26,103,561</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues (Schedule A-3)	\$ 20,868,247	22,335,857	21,720,961
Expenditures (Schedule A-4)	21,859,641	20,857,891	22,213,595
Excess (deficiency) of revenues over (under) expenditures	\$ (991,394)	1,477,966	(492,634)
Other financing sources (uses):			
Operating transfers in (out):			
Public safety sales tax	\$ 1,676,705	66,700	2,143,225
Probation	30,000	30,000	30,000
Capital Improvement Fund	(150,000)	(150,000)	(175,000)
County Building	-	-	(300,000)
Special Construction Public Safety	-	(1,291,100)	-
Special Mines	-	-	(19,869)
PB & Z Hearing Officer	-	-	(630)
Kendall Area Transit	(25,500)	(25,500)	(25,500)
VAC	28,000	23,044	19,415
Animal control	17,769	-	25,000
Court security	375,000	375,000	250,000
PBC lease	-	(68,550)	591
County Admin Debt Service	(11,830)	(11,830)	(120,638)
Courthouse Debt Service	(200,000)	(200,000)	(200,000)
GIS Mapping	21,285	21,285	-
Sale in Error	65,000	55,078	117,786
County Special Reserve	(50,000)	(50,000)	(50,000)
KenCom	(1,433,296)	(1,433,296)	-
Reserve	-	-	270
Total other financing sources (uses)	343,133	(2,659,169)	1,694,650
Net change in fund balance	\$ (648,261)	(1,181,203)	1,202,016
Fund balance, beginning of year		17,513,335	16,311,319
Fund balance, end of year		\$ 16,332,132	17,513,335

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Schedule of Revenues
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Taxes:			
Property taxes	\$ 9,669,052	9,675,127	9,125,985
Retailers' occupation tax	700,000	1,024,787	904,300
County supplemental sales tax	2,229,000	2,411,666	2,309,306
Intergovernmental:			
Illinois income tax	1,400,000	2,044,229	1,655,427
Illinois replacement tax	304,000	338,431	383,360
State use tax	220,000	369,731	281,594
HIDTA reimbursement	4,000	894	3,216
State reimbursements:			
State's attorney	24,282	144,675	108,508
Probation office	215,102	383,265	183,072
Supervisor of assessments	5,808	14,721	24,468
Election judges	14,000	38,437	18,184
Probation board & care	8,000	19,631	13,910
Public defender	16,672	99,897	84,156
St Comp/Reimburse PTI	25,000	887	8,611
Licenses and permits:			
Liquor licenses	18,800	23,200	17,100
Zoning, planning and building permits fees	30,000	49,777	49,561
County real estate transfer tax	174,000	180,609	214,979
Franchise tax	114,000	91,310	117,829
Revenue from services:			
County treasurer	25,000	23,550	40,174
County treasurer - inheritance tax collection fees	30,000	93,883	105,425
County clerk and recorder	380,000	381,281	421,127
Circuit court clerk	1,400,000	1,276,825	1,442,173
Sheriff	650,000	381,256	729,053
Sheriff misc.	5,000	12,056	10,686
Zoning board of appeals	7,500	7,725	27,784
Corrections dept	985,500	667,623	787,160
Technology	16,000	17,235	21,114
County clerk election fund	-	13	216
Health insurance	853,650	949,170	802,457
Circuit clerk GPS service fee	2,000	4,346	2,789
Reimbursement for morgue use	500	-	-
Probation officer salary	9,000	7,691	6,786
Mapping fees	1,200	463	1,287
Circuit court system fee	60,000	57,366	64,551
Coroner fees	1,000	-	1,366
Public defender fee	23,000	14,415	21,199
Sheriff bond fee	27,000	21,326	26,714
KenCom misc	11,580	-	11,804
Forest preserve	5,000	-	-
Hearing officer fees	3,400	1,400	-

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Schedule of Revenues
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues: (Cont.)			
Fines and forfeitures	\$ 560,000	557,688	609,542
Property tax late payment penalties and costs	250,000	532,638	540,409
Interest income	80,000	60,287	109,780
Postage reimbursements	50,000	61,469	68,151
Retired Cobra health insurance	50,000	51,659	81,619
Recorder's miscellaneous	38,000	49,966	48,802
Sale of assets	21,000	-	13,600
Compost fees	21,000	20,812	16,321
Assessment office misc. rev.	5,000	5,745	5,759
Technology fees	-	-	233
States Attorney Victims Assistance Grant	21,500	2,500	10,750
States Attorney miscellaneous revenues	17,500	3,328	10,993
States Attorney trial fees	1,000	-	-
HAVA grant	-	52,085	76,002
ESDA-Reimbursement from IEMA	24,000	40,625	32,421
Periodic imprisonment fee	19,000	17,692	17,290
Facility mgmt miscellaneous	200	2,620	3,298
Merit commission fees	7,000	2,515	-
Other revenues	35,001	45,330	48,560
Total revenues	\$ 20,868,247	22,335,857	21,720,961

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Schedule of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Page	Original & Final Budget	Year Ended November 30,	
			2011	2010
Expenditures:				
Facilities Management	58	\$ 1,820,219	1,951,941	1,945,082
KenCom operations	58	-	-	1,297,932
Building and zoning	59	354,546	310,626	405,806
County clerk and recorder	60	186,071	168,154	172,364
County board	60	172,900	171,908	161,393
Regional Office of Education	61	92,866	85,861	89,955
Farmland review board	61	395	356	302
Sheriff	61-62	4,869,966	4,852,860	4,782,827
Corrections	62	3,860,480	3,749,640	3,645,963
Merit commissions	63	10,000	6,216	2,860
Circuit court judge	63	242,511	238,802	285,341
Circuit court clerk	63	520,338	504,994	589,106
Coroner	64	154,007	158,590	149,672
Combined court services	64	1,059,492	873,288	884,852
Public defender	65	432,999	413,917	395,006
State's attorney	65-66	1,291,338	1,255,748	1,243,476
Board of review	66	77,935	57,318	60,786
County treasurer	66	337,990	320,225	320,083
Soil and water conservation	67	39,707	39,707	41,709
Employee health insurance	67	4,087,858	3,900,130	3,550,599
Unemployment compensation	67	70,000	32,712	46,209
Chief county assessors office	67	270,599	260,157	246,459
Election costs	68	391,787	301,897	498,182
Auditing and accounting	68	34,975	34,975	31,000
Emergency management agency	68	19,777	17,724	13,783
Office of administrative services	69	471,051	342,550	390,993
Capital expenditures	70	86,200	66,749	228,185
General insurance and bonds	70	3,850	5,205	1,300
Technology services	70	567,004	574,630	576,294
Jury commission	71	50,680	42,231	56,448
Postage county building	71	55,100	34,216	33,495
Property tax services	71	65,000	54,900	66,133
Contingency	71	162,000	29,664	-
Total expenditures		\$ 21,859,641	20,857,891	22,213,595

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Facilities Management:			
Office head salary	\$ 87,566	87,566	85,849
Salaries - Maintenance	292,168	282,468	284,592
Salaries - Clerical	35,185	35,185	34,495
Salaries - Overtime	7,000	5,722	5,797
Office supplies	350	36	235
Utilities	805,000	854,601	877,688
Mileage	400	462	484
County Supplies	110,000	119,469	128,877
Postage	50	8	21
Cellular Phones	4,000	4,214	5,555
Equipment Maintenance/Repairs	30,000	81,504	44,755
Vehicle Maintenance	3,500	2,282	3,501
Equipment Rental	-	-	-
Education & training	-	-	-
Contractual Services	445,000	478,424	473,233
Other costs	-	-	-
Total Facilities Management	\$ 1,820,219	1,951,941	1,945,082
KenCom Operations:			
Salary - director	\$ -	-	92,574
Salary- assistant director	-	-	68,339
Salary - supervisors	-	-	119,938
Salary - contractual recorder	-	-	-
Salary - regular	-	-	777,432
Salary - overtime	-	-	115,516
Salaries - training	-	-	2,271
Holiday pay	-	-	39,626
Supplies	-	-	2,390
Mileage	-	-	1,934
Postage	-	-	139
Books/subscription	-	-	-
Dues/subscriptions	-	-	510
Training conferences	-	-	1,052
Equipment maintenance	-	-	4,300
Printing/publications	-	-	321
Radio lines	-	-	49,801
Training	-	-	5,501
Leads service charges	-	-	13,804
Employee screening	-	-	841
Telephone	-	-	1,643
Total KenCom Operations	\$ -	-	1,297,932

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Building and Zoning:			
Office head salary	\$ -	-	90,610
Salary - Planners	98,577	98,905	96,645
Salary - Compliance Officers	47,046	47,035	45,676
Salary - Clerical	69,541	69,725	62,039
Reporter	900	35	464
ZBA per diem	3,500	1,650	2,250
Mileage	100	180	168
Supplies	1,500	1,501	1,488
Postage	1,500	618	985
Postage/plan commission	-	764	114
Equipment	500	130	-
Plumbing inspection	3,500	2,970	3,196
Vehicle maintenance and repairs	4,000	9,850	3,122
Training	500	339	1,590
Dues	700	481	1,117
Conferences	1,500	1,341	898
Books and subscriptions	600	94	226
Microfilming/reproduction	5,000	5,099	7,032
Engineering consultants	72,400	58,574	47,845
Regional plan commission	14,470	3,677	11,148
Legal publications	1,000	493	1,086
Contracted inspection service	2,500	370	881
Cellular phone	1,000	942	2,275
NPDES annual permit fee	1,000	1,083	4,294
NPDES permit assistance	3,182	1,000	1,000
Zoning board of appeals	2,500	977	2,310
Historic Preservation	1,000	-	-
Hearing officer	3,700	1,225	525
Refunds	-	248	-
Ad hoc zoning	12,830	1,320	16,822
Total Building and Zoning	\$ 354,546	310,626	405,806

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
County Clerk and Recorder:			
Office head salary	\$ 85,321	85,321	83,200
Other salaries	46,950	48,936	49,637
Temporary salaries	10,000	1,400	600
Mileage	1,000	836	669
Supplies	13,750	11,809	12,271
Postage	20,000	14,026	20,636
Dues	500	545	265
Conferences	1,000	719	425
Books and subscriptions	300	266	219
Legal publications	500	440	478
Birth and death registration	250	160	210
Contractual services	6,500	3,696	3,754
Total County Clerk and Recorder	\$ 186,071	168,154	172,364
County Board:			
Chairman salary	\$ 12,000	12,012	12,012
Salaries - board members	21,600	21,940	22,760
Mileage	12,000	10,985	11,201
Dues/Memberships	8,200	7,770	4,650
Conferences	4,000	1,932	904
UCCI	300	300	300
Per diem	97,000	106,335	99,310
Liquor commissioner	1,200	1,188	1,188
Contractual services	6,100	-	-
Finance chairman stipend	6,000	6,000	6,000
Miscellaneous	4,500	3,446	3,068
Total County Board	\$ 172,900	171,908	161,393

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Regional Office of Education:			
Salaries and benefits	\$ 58,670	58,670	59,447
Expenses reimbursements - Grundy County	34,196	27,191	30,508
Office expense	-	-	-
Total Regional Office of Education	\$ 92,866	85,861	89,955
Farm Land Review Board:			
Mileage	\$ 40	28	23
Publications	100	73	24
Per diem	255	255	255
Total Farm Land Review Board	\$ 395	356	302
Sheriff:			
Salary - Sheriff	\$ 106,080	106,600	104,000
Salary - Chief/Commander	293,864	286,449	301,393
Salary - deputies	3,644,501	3,577,798	3,480,739
Overtime	80,000	124,163	125,451
Clerical - overtime	1,000	186	3,673
Salaries - clerical	313,771	300,434	307,096
Part-time salaries - deputies	6,000	-	-
County Clerk and Recorder	-	-	-
Telephone	6,500	9,611	7,906
Mileage and auto fuel	155,000	213,713	175,778
Office supplies	7,000	4,331	7,646
Postage	6,500	5,184	9,201

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Sheriff: (Continued)			
Canine Expenses	\$ 3,500	2,744	1,721
Major Crimes Taskforce	1,000	1,000	1,000
Equipment maintenance/repairs	16,000	13,710	20,298
Vehicle maintenance/repairs	102,000	105,753	130,494
Training	40,000	23,263	16,195
Dues	2,500	3,084	2,798
Conferences	3,000	2,557	5,502
Legal publications/printing	3,000	1,516	4,901
Police supplies	12,500	8,032	8,647
Weapons and ammunition	7,000	8,850	13,947
Uniforms	18,000	11,949	15,010
Contract expenses	500	-	-
Investigations	500	2,047	923
Subscriptions	3,500	2,825	3,056
Immunizations	250	-	-
Special Response Team	2,000	2,436	2,000
Drug Testing	1,500	1,350	-
Contractual services	33,000	33,275	33,452
Total Sheriff	\$ 4,869,966	4,852,860	4,782,827
Corrections:			
Salary - deputies	\$ 2,878,262	2,859,079	2,690,113
Salary - overtime	40,000	32,998	85,967
Salary - other	489,993	473,140	464,555
Salary - food management	80,280	79,211	77,155
Contractual services	93,105	80,052	83,675
Supplies	15,000	7,381	5,877
Equipment maintenance	6,000	3,933	1,591
Training	18,100	10,012	6,950
Medical expenses	63,240	23,669	45,579
Food services	153,000	167,690	167,303
Circuit Court Judge	-	-	-
Uniforms	10,000	6,496	8,090
Prisoner transport	8,000	4,779	9,108
Drug Testing	1,500	1,200	-
Courthouse security maintenance	4,000	-	-
Total Corrections	\$ 3,860,480	3,749,640	3,645,963

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Merit Commission:	\$ 10,000	6,216	2,860
Circuit Court Judge:			
Salaries	\$ 44,701	44,702	43,825
Bailiffs	80,743	68,290	75,684
Overtime	5,000	-	-
Training	5,000	1,121	3,509
Judges' salaries	2,500	1,798	1,772
Part time bailiff per diem	-	5,149	9,165
Supplies	3,500	4,248	5,937
Conferences	-	2,346	-
Postage	38,700	15,977	45,357
Court reporter and transcriptions	1,000	1,196	3,576
Judges' insurance	1,367	1,366	-
Statutory expenses	60,000	92,609	96,516
Total Circuit Court Judge	\$ 242,511	238,802	285,341
Circuit Court Clerk:			
Office head salary	\$ 85,326	85,321	83,285
Other salaries	380,112	379,350	458,081
Additional salaries	4,000	1,586	3,093
Mileage	1,200	287	307
Supplies	11,000	10,204	10,847
Postage	11,000	7,075	8,134
Dues	800	780	300
Conferences	1,900	1,521	1,536
Printing forms	25,000	18,870	23,523
Total Circuit Court Clerk	\$ 520,338	504,994	589,106

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Coroner:			
Salary	\$ 54,000	54,000	52,000
Other salaries	34,007	34,000	33,340
Mileage	400	637	467
Postage	600	510	528
Per Call	7,500	18,843	5,123
Coroner assistance per call	7,500	944	12,307
Supplies	2,500	2,808	3,419
Cellular phone	5,000	5,882	5,822
Pager expense	-	-	477
Vehicle maintenance	5,000	4,225	5,296
Dues and conferences	1,200	959	1,079
Autopsies	17,500	18,650	17,625
Toxicology testing	5,000	4,470	5,167
Training	7,500	7,816	4,248
X-rays	1,000	-	-
Personal property disposal	800	701	65
Morgue supplies	4,500	4,145	2,709
Total Coroner	\$ 154,007	158,590	149,672
Combined Court Services:			
Salary - supervisor/juvenile	\$ 92,210	79,704	90,402
Court director	65,059	63,783	63,783
Salaries - probation	425,569	412,079	352,246
Salaries - secretarial	97,954	94,217	78,619
Circuit admin. expense	14,500	-	14,408
Supplies	6,000	5,789	6,426
Postage	4,100	6,605	3,841
Book and subscriptions	100	80	-
Medical expenses	1,000	-	-
Auto expense	4,000	4,305	1,547
Kane juvenile detention	170,000	105,500	124,323
Contractual services	4,000	2,394	3,190
Board & care	175,000	98,832	146,067
Total Combined Court Services	\$ 1,059,492	873,288	884,852

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Public Defender:			
Salary - public defender	\$ 149,857	149,857	149,857
Other salaries	36,981	36,981	36,256
Conflict attorney	-	-	1,500
Assistant public defenders	187,161	188,239	182,559
Part time investigators	5,000	-	-
Supplies	2,500	2,498	2,483
Postage	1,500	389	1,426
Interpreter services	1,000	1,905	-
Books and subscriptions	2,000	1,050	2,852
Education & conferences	4,000	2,585	3,221
Subpoena witness fees	1,000	-	-
Training	2,000	-	997
Contractual Services	36,000	22,531	7,538
Dues and memberships	2,000	2,818	2,448
Statutory expenses/investigators	-	4,666	1,869
Transcripts	2,000	398	2,000
Total Public Defender	\$ 432,999	413,917	395,006
State's Attorney:			
Office head salary	\$ 166,508	166,508	166,508
Salary - Assistant State's Attorney	661,601	653,685	642,395
Office salaries	319,229	308,347	316,450
Salary - investigators	-	-	-
Temporary help-intern	19,000	12,538	14,327
Supplies	9,750	17,333	10,815
Postage	11,500	9,885	10,045

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
State's Attorney: (Continued)			
Dues	\$ 3,250	5,028	5,047
Conferences	2,250	1,623	951
Books and subscriptions	7,250	6,426	5,240
Contractual services	20,000	21,337	16,500
Child advocacy board	13,500	11,772	11,041
Transcripts	14,500	12,653	11,289
Training	1,750	1,241	978
Cell phone	3,750	3,000	3,785
Trials and hearings	22,500	9,372	13,105
Appellate services	15,000	15,000	15,000
Total State's Attorney	\$ 1,291,338	1,255,748	1,243,476
Board of Review:			
Salaries	\$ 47,135	47,135	47,135
Conferences and education	1,800	-	243
Supplies	2,700	913	2,350
Postage	3,500	4,700	3,898
Mileage	500	-	-
Dues	300	-	-
Legal publications	2,000	4,570	1,160
Contractual services	20,000	-	6,000
Total Board of Review	\$ 77,935	57,318	60,786
County Treasurer:			
Office head salary	\$ 85,321	85,321	83,200
Other salaries	200,310	200,242	196,340
Overtime	1,000	188	562
Temporary help - non salary	3,500	600	1,934
Mileage	600	807	360
Supplies	5,109	2,707	4,433
Postage	27,000	19,976	20,911
Dues	850	894	855
Conferences	800	450	627
Legal publications	3,000	1,482	1,571
Payroll forms	3,000	3,503	2,054
Contractual services	7,500	4,055	7,236
Total County Treasurer	\$ 337,990	320,225	320,083

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Soil and Water Conservation:			
Educ. coordinator salary	\$ 12,450	12,448	12,204
Soil and Water Grant	23,000	22,997	25,328
Educ. coordinator travel	1,150	1,187	1,164
Office supplies	270	256	248
Copier/copying	450	437	428
Workshops	262	126	124
Educ. supplies	1,750	1,751	1,717
Educ. newsletter	125	126	124
Educ. contest & awards	125	253	248
Soil stewardship material	125	126	124
	<hr/>	<hr/>	<hr/>
Total Soil and Water Conservation	\$ 39,707	39,707	41,709
Employee Health Insurance:			
Employee reimbursements	\$ -	325	-
Premiums	4,087,858	3,899,805	3,550,599
	<hr/>	<hr/>	<hr/>
Total Employee Health Insurance	\$ 4,087,858	3,900,130	3,550,599
	<hr/>	<hr/>	<hr/>
Unemployment Compensation:	\$ 70,000	32,712	46,209
	<hr/>	<hr/>	<hr/>
Chief County Assessing Office:			
Salary - supervisor	\$ 69,700	69,700	68,340
Other salaries	114,799	117,700	114,697
Salary - overtime	3,000	-	-
Mileage	2,000	341	550
Supplies	2,500	1,659	2,986
Postage	6,000	6,014	13,735
Training	2,500	2,168	1,277
Dues	200	413	445
Books and subscriptions	400	-	391
Publications	48,000	45,830	35,095
Printing	17,500	11,817	5,683
Contractual services	4,000	4,515	3,260
	<hr/>	<hr/>	<hr/>
Total Chief County Assessing Office	\$ 270,599	260,157	246,459
	<hr/>	<hr/>	<hr/>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Election Costs:			
Salaries	\$ 106,637	109,619	123,866
Election judge mileage	2,500	1,386	2,822
Supplies	50,000	34,028	88,387
Overtime	5,000	1,759	4,447
School for judges	1,500	750	-
Election judges per diem	50,000	40,650	86,165
Legal publications	2,500	1,747	4,135
Ballots	75,000	26,579	93,391
Contractual services	75,000	68,828	67,151
Extra help/overtime	7,000	4,858	11,612
Registration supplies	4,000	3,877	1,683
Polling place rental and miscellaneous expense	3,000	2,329	2,520
Polling place delivery & set-up	7,000	5,487	12,003
Precinct splits	2,500	-	-
Canvas	150	-	-
Total Election Costs	\$ 391,787	301,897	498,182
Auditing and Accounting:			
Auditing and Accounting Services	\$ 34,975	34,975	31,000
Emergency Management Agency:			
Salary - Director	\$ 6,047	6,005	6,306
Other salaries	3,530	3,393	3,329
Telephone	4,000	3,352	2,105
Mileage/auto fuel	750	198	166
Supplies	500	1,619	598
Postage	100	-	-
Cellular phone	-	422	-
Vehicle repairs and maintenance	750	-	-
Training	1,500	1,051	934
Dues and conferences	500	-	-
Printing	100	40	-
Radio/siren maintenance	2,000	1,644	345
Total Emergency Management Agency	\$ 19,777	17,724	13,783

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Office of Administrative Services:			
Administration - salaries	\$ 183,313	183,313	179,719
Other salaries	89,148	83,292	87,400
Overtime salaries	700	305	346
Temporary help - interns	3,000	-	-
Mileage	1,400	592	310
Supplies	1,800	1,372	756
Postage	850	380	538
Telephone	840	922	867
County supplies	700	806	153
Advertisements	3,500	820	311
Dues	1,600	1,340	1,320
Conferences	1,300	534	90
Books and subscriptions	250	275	195
Labor negotiation expense	105,000	27,561	66,219
Flu shots	1,300	-	-
Contractual services	55,350	29,602	33,385
Educational reimbursement	9,000	1,948	9,299
Reimbursement	-	300	-
Training	500	85	180
Bristol Township compost fee	2,100	988	1,633
Employee assistance program	6,400	6,182	6,182
Employee recognition	2,000	1,622	2,090
Fiscal agent fees	700	-	-
Mayors and managers meeting	300	311	-
Total Office of Administrative Services	\$ 471,051	342,550	390,993

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Capital Expenditures:			
Facilities management	\$ 31,200	15,155	148,234
Sheriff	55,000	51,594	79,951
Total Capital Expenditures	\$ 86,200	66,749	228,185
General Insurance and Bonds:	\$ 3,850	5,205	1,300
Technology Services:			
Supervisor salary	\$ 99,085	99,085	97,142
Other salaries	211,178	211,177	207,037
Mileage	500	188	284
Office supplies	1,500	1,229	1,762
Postage	300	29	114
Dues	200	-	-
Training	3,900	200	-
Conferences	1,000	-	-
Books & subscriptions	100	-	-
Cell phone	3,200	4,786	4,798
Central computer supplies	40,000	29,571	38,139
Computer maintenance/software	108,841	123,235	82,847
Computer maintenance/hardware	71,100	79,354	121,112
Contractual services	25,800	24,995	23,024
Vehicle maintenance	300	781	35
Total Technology Services	\$ 567,004	574,630	576,294

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Jury Commission:			
Salaries - jury commission	\$ 5,740	5,739	5,625
Supplies	3,500	2,959	3,034
Postage	3,000	3,672	6,572
Petit juror per diem	17,500	15,790	24,615
Training	1,500	-	1,432
Grand juror per diem	7,500	7,799	7,852
Coroner juror per diem	2,500	1,754	1,739
Meals	5,000	548	1,639
Jury system update	-	-	2,547
Automation	4,440	3,970	1,393
Total Jury Commission	\$ 50,680	42,231	56,448
Postage County Building:			
Postage Supplies	\$ 1,300	530	-
Miscellaneous	1,200	1,123	1,054
Equipment rental/reset charges	2,600	2,563	2,441
Prepaid postage	50,000	30,000	30,000
Total Postage County Building	\$ 55,100	34,216	33,495
Property Tax Services:			
Contractual Services	\$ 65,000	54,900	66,133
Contingency:			
Contingency	\$ 162,000	29,664	-
Total Contingency	\$ 162,000	29,664	-
Total General Fund	\$ 21,859,641	20,857,891	22,213,595

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES DEPARTMENT FUND

SCHEDULE A-6

Balance Sheet
November 30, 2011

Assets

Cash	\$	1,179,169
Cash restricted		1,654
Fee receivable		11,713
Property tax receivable		757,000
Grant receivable		558,228
Receivable from other funds		14,104
Immunization inventory		238,816
		<hr/>
Total assets	\$	<u>2,760,684</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	158,893
Deferred revenue- property taxes		757,000
		<hr/>
Total liabilities	\$	<u>915,893</u>
Fund Balance:		<hr/>
		1,844,791
		<hr/>
Total liabilities and fund balance	\$	<u>2,760,684</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES DEPARTMENT FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 757,000	755,623	753,680
Revenues from services:			
Woman's health fair	\$ -	9,712	13,396
Direct care - fees	138,300	118,942	110,230
Inspection fees - wells and septic	5,000	10,100	8,160
Inspection fees - restaurants	140,000	154,675	151,952
Tanning fees	1,500	1,200	1,450
Kendall Co. well permit fee	1,500	9,625	6,475
Solid waste fees	2,000	2,750	1,685
Immunization clinic	15,000	19,170	21,926
Hepatitis B shots	35,000	55,452	58,037
Flu clinic	-	725	3,676
Tuberculosis board contract	15,000	16,480	22,355
Plat review fees	1,000	-	3,050
Facility utilization contract	9,720	9,688	10,504
DCFS counseling	3,000	5,809	3,765
Coffee Revenue	1,200	775	1,047
Radon test kit fees	-	6,162	-
Fox Valley United Way	25,000	31,322	38,515
Total revenues from services	\$ 393,220	452,587	456,223
Revenues from grants:			
Grants - direct care	\$ -	59,482	72,393
IACC/Com Ed rate relief	-	-	(189)
State public health grant	63,201	63,201	63,201
First Offender-behavioral	153,200	50,992	60,650
Public Aid - Family case management	85,000	102,851	95,743
State grant - tobacco prevention	24,725	19,871	24,568
State grant - family case management	100,900	96,895	103,575
IL violence protection grant	19,500	19,500	22,886
CRI grant	-	57,277	50,005
Non-community well grant	1,000	1,088	1,062

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES DEPARTMENT FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues from grants: (Cont.)			
Public Aid - immunizations	\$ 20,000	23,812	60,261
State grant - lead prevention	500	812	406
Bio-terrorism grant	116,300	102,200	362,402
Title III NIAA aging	7,290	13,198	8,072
WIC grant	156,800	156,661	150,200
Supplemental nutrition -WIC	575,000	631,528	530,227
K/G CAT grants from DCEO	2,056,200	2,446,734	2,923,780
West Nile virus grant	7,500	7,200	10,238
FCM - homeless services	30,300	3,306	9,918
Supportive housing - HUD	-	22,458	-
Teen parent services grant	28,000	2,300	19,300
ARRA Grant	-	-	21,500
Donated vaccines	130,000	165,164	153,521
Total revenues from grants	\$ 3,575,416	4,046,530	4,743,719
Interest income	\$ 1,200	31	72
Miscellaneous income	8,500	12,162	12,567
Total revenues	\$ 4,735,336	5,266,933	5,966,261
Expenditures:			
Salary - administration	\$ 331,450	324,307	403,404
Salary - admissions services/evaluation	607,263	541,719	597,965
Salary - behavioral health unit	527,180	494,199	483,147
Salary - public health unit	795,552	772,419	743,226
Salary - information services	188,359	136,145	143,367
Salary - overtime	10,000	186	1,138
Mileage	31,600	23,155	21,946
Supplies - non-medical	35,200	24,944	52,196
Supplies - medical	18,100	7,760	8,059
Community education supplies	10,750	10,000	10,061
Postage	6,520	6,351	7,141
Telephone	14,245	8,929	15,091
Conferences and training	19,800	23,218	23,466
Printing	16,400	12,961	15,181
Advertising - personnel	4,350	1,500	19,296
Administrative rent	280,426	280,426	169,712
Direct client assistance	1,719,904	1,686,934	3,023,756

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES DEPARTMENT FUND

SCHEDULE A-7
(Continued)

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Expenditures: (Cont.)			
Dues and subscriptions	\$ 8,600	8,132	9,236
Building maintenance	5,000	-	-
Capital expenditures	39,850	7,982	34,215
Contractual services	145,170	142,627	182,915
Hepatitis B vaccine	35,000	-	45,953
Vehicle maintenance	2,500	2,210	2,500
Solid waste	3,000	2,051	3,267
Facility consolidation	43,000	5,049	4,972
Vaccines	130,000	2,929	164,695
IPLAN	5,000	-	4,317
IL violence protection	19,500	19,497	19,684
Supplemental food coupons	575,000	631,528	530,227
Psychological testing materials	2,000	84	617
Misc. expense	-	-	25,773
Uncollectables	-	6,432	4,690
Refunds	6,000	644	1,266
Total expenditures	\$ 5,636,719	5,184,318	6,772,479
Excess (deficiency) of revenues over (under) expenditures	\$ (901,383)	82,615	(806,218)
Other financing sources (uses):			
Operating transfers to:			
Insurance Reimbursement	(13,600)	(13,600)	(13,600)
Operating transfers from:			
Mental Health Fund	792,048	791,611	788,898
Senior Citizens Fund	65,000	63,903	64,804
Total other financing sources (uses)	\$ 843,448	841,914	840,102
Net change in fund balance	\$ (57,935)	924,529	33,884
Fund balance, beginning of year		920,262	886,378
Fund balance, end of year		\$ 1,844,791	920,262

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 959,112
Property tax receivable-IMRF	2,255,504
Property tax receivable-Social Security	1,290,746
Replacement taxes receivable	<u>5,883</u>
 Total assets	 <u>\$ 4,511,245</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenues-property taxes IMRF	\$ 2,255,504
Deferred revenues-property taxes Social Security	<u>1,290,746</u>
 Total liabilities	 <u>\$ 3,546,250</u>
Fund Balance:	
Fund balance-IMRF	\$ 381,468
Fund balance-Social Security	<u>583,527</u>
Fund balance-Total	<u>\$ 964,995</u>
 Total liabilities and fund balance	 <u>\$ 4,511,245</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
ILLINOIS MUNICIPAL RETIREMENT AND SOCIAL SECURITY FUND

SCHEDULE A-9

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget and Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes-IMRF	\$ 2,155,504	2,151,590	2,067,346
Property taxes-Social Security	1,290,746	1,288,608	1,237,937
Personal property replacement tax	135,000	166,247	189,349
Interest income	500	87	315
Employee contributions	2,500,000	2,052,877	2,367,020
Forest Preserve reimbursement	85,100	88,370	89,712
Total revenues	\$ 6,166,850	5,747,779	5,951,679
Expenditures:			
Contributions to Social Security System	\$ 2,880,000	2,379,518	2,689,486
Contributions to Illinois Municipal Retirement System	3,760,000	3,485,549	3,423,368
Total expenditures	\$ 6,640,000	5,865,067	6,112,854
Excess (deficiency) of revenues over (under) expenditures	\$ (473,150)	(117,288)	(161,175)
Other financing sources (uses):			
Transfer from VAC	30,355	30,576	30,540
Transfer from GIS mapping	27,805	28,055	-
Transfer from KenCom	220,950	220,950	-
Transfer to KenCom	(220,950)	(220,950)	-
Transfer from animal control	16,000	17,474	19,576
Total other financing sources (uses)	74,160	76,105	50,116
Net change in fund balance	\$ (398,990)	(41,183)	(111,059)
Fund balance, beginning of year		1,006,178	1,117,237
Fund balance, end of year		\$ 964,995	1,006,178

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
 TRANSPORTATION SALES TAX FUND

SCHEDULE A-10

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 5,005,024
Accounts receivable	713,727
Total Assets	\$ 5,718,751
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 35,518
Fund Balance:	5,683,233
Total Liabilities and Fund Balance	\$ 5,718,751

SCHEDULE A-11

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income	\$ 10,000	4,073	6,522
Other income	-	10,000	347,058
Transportation sales tax	4,000,000	4,318,302	4,209,114
Total revenues	\$ 4,010,000	4,332,375	4,562,694
Expenditures:			
Road & bridge construction	3,000,000	519,011	2,839,851
Land acquisition	1,000,000	930,388	188,430
Engineering cost	300,000	384,011	308,597
Total expenditures	\$ 4,300,000	1,833,410	3,336,878
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (290,000)</u>	2,498,965	1,225,816
Fund balance, beginning of year		3,184,268	1,958,452
Fund balance, end of year		<u>\$ 5,683,233</u>	<u>3,184,268</u>

The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in Bank	\$ 2,551,446
Accounts Receivable	713,727
Total Assets	\$ 3,265,173
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	\$ -
Fund Balance:	\$ 3,265,173
Total liabilities and fund balance	\$ 3,265,173

SCHEDULE A-13

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Sales tax	\$ 4,000,000	4,318,302	4,209,113
Interest income	10,000	8,975	11,039
Total Revenues	\$ 4,010,000	4,327,277	4,220,152
Expenditures:			
Public safety	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	4,010,000	4,327,277	4,220,152
Other financing sources (uses):			
Operating transfers (out) - PBC lease	(1,000,000)	(1,000,000)	(1,000,000)
Public Safety Capital Projects Fund	(300,000)	(300,000)	(300,000)
General Fund	(1,676,705)	-	(2,143,225)
Jail Addition Debt Service	(396,513)	(396,513)	(342,313)
Court Exp 2007A Debt Service	(319,820)	(319,820)	(322,815)
Court Exp 2008 Debt Service	(281,340)	(281,340)	(773,840)
Court Exp 2009 Debt Service	(399,148)	(399,148)	(680,768)
Total other financing sources (uses):	\$ (4,373,526)	(2,696,821)	(5,562,961)
Net change in fund balance	\$ (363,526)	1,630,456	(1,342,809)
Fund balance, beginning of year		1,634,717	2,977,526
Fund balance, end of year		\$ 3,265,173	1,634,717

The Notes to Financial Statements are an integral part of this statement.

OTHER SUPPLEMENTAL INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
<u>Assets</u>							
Cash in bank	\$ 17,178,051	29,697	1,172,632	200,509	1,801,018	823,182	4,818
Receivables:							
Property taxes	6,126,187	-	565,000	1,485,000	-	-	-
Motor fuel tax	156,062	-	-	-	156,062	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	401,333	-	256,355	-	-	13,978	-
Prepaid expenses	770,000	-	-	-	-	-	-
Notes receivable	871,134	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 25,502,767	29,697	1,993,987	1,685,509	1,957,080	837,160	4,818
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ 98,614	521	40,295	6,763	-	-	-
Deferred revenues	6,211,087	-	565,000	1,485,000	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	14,104	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	\$ 6,323,805	521	605,295	1,491,763	-	-	-
Non-spendable	-	-	-	-	-	-	-
Committed	6,135,055	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted	13,043,907	29,176	1,388,692	193,746	1,957,080	837,160	4,818
Unassigned	-	-	-	-	-	-	-
Total fund balance	\$ 19,178,962	29,176	1,388,692	193,746	1,957,080	837,160	4,818
Total liabilities and fund balance	\$ 25,502,767	29,697	1,993,987	1,685,509	1,957,080	837,160	4,818

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance Fund
<u>Assets</u>						
Cash in bank	\$ -	14,779	187,287	175,438	1	96,448
Receivables:						
Property taxes	180,558	4,000	-	774,795	927,889	382,857
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	\$ 180,558	18,779	187,287	950,233	927,890	479,305
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	1,252
Deferred revenues	180,558	4,000	-	774,795	927,889	382,857
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	\$ 180,558	4,000	-	774,795	927,889	384,109
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Restricted	-	14,779	187,287	175,438	1	95,196
Unassigned	-	-	-	-	-	-
Total fund balance	\$ -	14,779	187,287	175,438	1	95,196
Total liabilities and fund balance	\$ 180,558	18,779	187,287	950,233	927,890	479,305

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds					
	Recorder's Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
<u>Assets</u>						
Cash in bank	\$ 588,629	2,060	205,370	436,757	814,420	28,683
Receivables:						
Property taxes	-	15,000	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	18,860	-	2,956	20,231	12,890	941
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 607,489</u>	<u>17,060</u>	<u>208,326</u>	<u>456,988</u>	<u>827,310</u>	<u>29,624</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	211	345	4,241
Deferred revenues	-	15,000	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>15,000</u>	<u>-</u>	<u>211</u>	<u>345</u>	<u>4,241</u>
Non-spendable	\$ -	-	-	-	-	-
Assigned	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	607,489	2,060	208,326	456,777	826,965	25,383
Unreserved	-	-	-	-	-	-
Total fund balance	<u>\$ 607,489</u>	<u>2,060</u>	<u>208,326</u>	<u>456,777</u>	<u>826,965</u>	<u>25,383</u>
Total liabilities and fund balance	<u>\$ 607,489</u>	<u>17,060</u>	<u>208,326</u>	<u>456,988</u>	<u>827,310</u>	<u>29,624</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds					
	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
<u>Assets</u>						
Cash in bank	\$ 26,146	-	797	47,882	816,353	294,620
Receivables:						
Property taxes	-	343,678	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	14,115	6,123
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	\$ 26,146	343,678	797	47,882	830,468	300,743
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	2,243
Deferred revenues	-	343,678	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	\$ -	343,678	-	-	-	2,243
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	797	-	-	-
Assigned	-	-	-	-	-	-
Restricted	26,146	-	-	47,882	830,468	298,500
Unassigned	-	-	-	-	-	-
Total fund balance	\$ 26,146	-	797	47,882	830,468	298,500
Total liabilities and fund balance	\$ 26,146	343,678	797	47,882	830,468	300,743

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds					
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	PB & Z Hearing Officer Fund	Coroner Death Certificate Grant Fund	County Reserve Fund
<u>Assets</u>						
Cash in bank	\$ 559,627	95,461	23,728	-	6,865	100,182
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	31,814	3,976	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	\$ 591,441	99,437	23,728	-	6,865	100,182
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	\$ -	-	-	-	-	-
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Restricted	591,441	99,437	23,728	-	6,865	100,182
Unassigned	-	-	-	-	-	-
Total fund balance	\$ 591,441	99,437	23,728	-	6,865	100,182
Total liabilities and fund balance	\$ 591,441	99,437	23,728	-	6,865	100,182

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds						
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff COPS Technology Grant	Highway Restricted	Rental Housing Support Program	Township Bridge Fund
<u>Assets</u>							
Cash in bank	\$ 100,000	27,878	4,623	12,577	344,987	-	21
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	17,037	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	47,857	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 100,000	75,735	4,623	12,577	344,987	17,037	21
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	17,037	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	14,104	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	\$ -	14,104	-	-	-	17,037	-
Non-spendable	\$ -	-	-	-	-	-	-
Committed	-	-	-	-	344,987	-	-
Assigned	-	-	-	-	-	-	-
Restricted	100,000	61,631	4,623	12,577	-	-	21
Unassigned	-	-	-	-	-	-	-
Total Equity	\$ 100,000	61,631	4,623	12,577	344,987	-	21
Total liabilities and equity	\$ 100,000	75,735	4,623	12,577	344,987	17,037	21

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds					
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve	Restricted Economic Development
<u>Assets</u>						
Cash in bank	\$ -	46,246	850	-	1,428,266	1,924,287
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	823,277
Due from others	-	-	-	-	-	-
Total assets	\$ -	46,246	850	-	1,428,266	2,747,564
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	\$ -	-	-	-	-	-
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	-	-	1,428,266	-
Assigned	-	-	-	-	-	-
Restricted	-	46,246	850	-	-	2,747,564
Unassigned	-	-	-	-	-	-
Total fund balance	\$ -	46,246	850	-	1,428,266	2,747,564
Total liabilities and fund balance	\$ -	46,246	850	-	1,428,266	2,747,564

Combining Balance Sheet
November 30, 2011

	Special Revenue Funds			
	Circuit Clerk Operation/Admin Fund	Kendall County Area Transit Fund	Coroner's Expense Fund	PBC Lease Fund
<u>Assets</u>				
Cash in bank	\$ 38,974	141,647	4,783	34
Receivables:				
Property taxes	-	-	-	1,447,410
Motor fuel tax	-	-	-	-
Sales taxes	-	-	-	-
Other receivables	1,433	-	-	-
Prepaid expenses	-	-	-	-
Notes receivable	-	-	-	-
Due from others	-	-	-	-
Total assets	\$ 40,407	141,647	4,783	1,447,444
<u>Liabilities and Fund Balance</u>				
Accounts payable	-	-	-	-
Deferred revenues	-	-	-	1,447,410
Accrued interest	-	-	-	-
Due to others	-	-	-	-
Overdraft payable	-	-	-	-
Total liabilities	\$ -	-	-	1,447,410
Non-spendable	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Restricted	40,407	141,647	4,783	34
Unassigned	-	-	-	-
Total fund balance	\$ 40,407	141,647	4,783	34
Total liabilities and fund balance	\$ 40,407	141,647	4,783	1,447,444

Combining Balance Sheet
 November 30, 2011

	Special Revenue Funds				
	Sheriff Vehicle Fund	Sheriff E-Ticket	Electronic Citation	Sheriff FTA	KenCom 911
<u>Assets</u>					
Cash in bank	\$ 48,478	1,854	6,285	36,330	48,972
Receivables:					
Property taxes	-	-	-	-	-
Motor fuel tax	-	-	-	-	-
Sales taxes	-	-	-	-	-
Other receivables	-	-	624	-	-
Prepaid expenses	-	-	-	-	25,000
Notes receivable	-	-	-	-	-
Due from others	-	-	-	-	-
Total assets	\$ 48,478	1,854	6,909	36,330	73,972
<u>Liabilities and Fund Balance</u>					
Accounts payable	\$ -	-	-	-	1,073
Deferred revenues	-	-	-	-	-
Accrued interest	-	-	-	-	-
Due to others	-	-	-	-	-
Overdraft payable	-	-	-	-	-
Total liabilities	\$ -	-	-	-	1,073
Non-spendable	\$ -	-	-	-	-
Committed	-	-	-	-	72,899
Assigned	-	-	-	-	-
Restricted	48,478	1,854	6,909	36,330	-
Unassigned	-	-	-	-	-
Total fund balance	\$ 48,478	1,854	6,909	36,330	72,899
Total liabilities and fund balance	\$ 48,478	1,854	6,909	36,330	73,972

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Capital Projects Funds							
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Courthouse Expansion Construction	Special Construction Public Safety	Administrative Building Bond Proceeds
<u>Assets</u>								
Cash in bank	\$ 1,108,235	5,586	1,429,064	87,769	302,352	88,633	1,291,100	84,900
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-	-
Total assets	\$ 1,108,235	5,586	1,429,064	87,769	302,352	88,633	1,291,100	84,900
<u>Liabilities and Fund Balance</u>								
Accounts payable	\$ 24,633	-	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-	84,900
Accrued interest	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	\$ 24,633	-	-	-	-	-	-	84,900
Non-spendable	\$ -	-	-	-	-	-	-	-
Committed	1,083,602	5,586	1,429,064	87,769	302,352	88,633	1,291,100	-
Assigned	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balance	\$ 1,083,602	5,586	1,429,064	87,769	302,352	88,633	1,291,100	-
Total liabilities and fund balance	\$ 1,108,235	5,586	1,429,064	87,769	302,352	88,633	1,291,100	84,900

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2011

	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
<u>Assets</u>			
Cash in bank	\$ 1,150	1,589	7,192
Receivables:			
Property taxes	-	-	-
Motor fuel tax	-	-	-
Sales taxes	-	-	-
Other receivables	-	-	-
Prepaid expenses	80,000	335,000	330,000
Notes receivable	-	-	-
Due from others	-	-	-
Total assets	\$ 81,150	336,589	337,192
<u>Liabilities and Fund Balance</u>			
Accounts payable	\$ -	-	-
Deferred revenues	-	-	-
Accrued interest	-	-	-
Due to others	-	-	-
Overdraft payable	-	-	-
Total liabilities	\$ -	-	-
Non-spendable	\$ -	-	-
Committed	-	-	-
Assigned	-	-	-
Restricted	81,150	336,589	337,192
Unassigned	-	-	-
Total fund balance	\$ 81,150	336,589	337,192
Total liabilities and fund balance	\$ 81,150	336,589	337,192

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

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
Revenues:							
Taxes	\$ 6,385,414	-	592,843	1,462,793	-	-	-
Intergovernmental	2,718,712	-	-	-	2,311,949	-	-
Revenue from services, fines & forfeitures	2,374,460	174,006	-	62,940	-	205,044	-
Reimbursements	606,801	-	504,738	51,063	-	-	-
Grants	327,973	-	-	-	-	-	-
Interest on investments	19,833	-	15	37	1,394	-	-
Miscellaneous	354,390	5,952	16,914	45,907	-	-	-
Total revenues	\$ 12,787,583	179,958	1,114,510	1,622,740	2,313,343	205,044	-
Expenditures:							
General government	\$ 4,733,934	-	-	-	-	-	-
Judiciary and courts	728,190	-	-	-	-	204,543	-
Education	181,824	-	-	-	-	-	-
County development	23,954	-	-	-	-	-	4,536
Public safety	1,667,635	117,917	-	-	-	-	-
Highways & bridges	3,926,507	-	673,513	1,424,952	1,828,042	-	-
Public health	704,968	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Capital Outlay	591,802	-	199,175	19,155	-	-	-
Debt Service	2,877,232	-	-	-	-	-	-
Total expenditures	\$ 15,436,046	117,917	872,688	1,444,107	1,828,042	204,543	4,536
Excess (deficiency) of revenues over (under) expenditures	\$ (2,648,463)	62,041	241,822	178,633	485,301	501	(4,536)
Other financing sources (uses):							
Bond Refinance Exp	\$ -	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-
Premium (Discount)	-	-	-	-	-	-	-
Transfer in	6,462,048	-	-	-	-	-	-
Transfer out	(2,024,077)	(35,243)	-	(50,000)	-	-	-
Total other financing sources (uses)	\$ 4,437,971	(35,243)	-	(50,000)	-	-	-
Fund balance, beginning of year	\$ 17,389,454	2,378	1,146,870	65,113	1,471,779	836,659	9,354
Fund balance, end of year	\$ 19,178,962	29,176	1,388,692	193,746	1,957,080	837,160	4,818

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance Fund
Revenues:						
Taxes	\$ 181,781	5,064	-	736,623	926,627	370,529
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	26,720	-	-	-
Reimbursements	-	-	-	51,000	-	-
Grants	-	-	-	-	-	-
Interest on investments	4	-	-	18	24	10
Miscellaneous	-	-	-	51,284	-	-
Total revenues	\$ 181,785	5,064	26,720	838,925	926,651	370,539
Expenditures:						
General government	\$ -	-	-	866,747	-	320,563
Judiciary and courts	-	-	-	-	-	-
Education	181,824	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	135,086	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	\$ 181,824	-	-	866,747	135,086	320,563
Excess (deficiency) of revenues over (under) expenditures	\$ (39)	5,064	26,720	(27,822)	791,565	49,976
Other financing sources (uses):						
Transfer in	-	-	-	17,205	-	-
Transfer out	-	-	-	-	(791,611)	(57,225)
Total other financing sources (uses)	\$ -	-	-	17,205	(791,611)	(57,225)
Fund balance, beginning of year	39	9,715	160,567	186,055	47	102,445
Fund balance, end of year	\$ -	14,779	187,287	175,438	1	95,196

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

	Special Revenue Funds					
	Recorder's Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
Revenues:						
Taxes	\$ -	25,017	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	207,764	-	51,610	290,163	222,112	50,546
Reimbursements	-	-	-	-	-	-
Grants	-	-	6,256	-	-	-
Interest on investments	-	1	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	\$ 207,764	25,018	57,866	290,163	222,112	50,546
Expenditures:						
General government	\$ 182,090	-	-	-	-	-
Judiciary and courts	-	-	37,267	47,704	187,513	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	54,391
Highways & bridges	-	-	-	-	-	-
Public health	-	18,520	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	\$ 182,090	18,520	37,267	47,704	187,513	54,391
Excess (deficiency) of revenues over (under) expenditures	\$ 25,674	6,498	20,599	242,459	34,599	(3,845)
Other financing sources (uses):						
Transfer in	\$ -	-	-	-	-	-
Transfer out	-	-	-	(375,000)	(30,000)	-
Total other financing sources (uses)	\$ -	-	-	(375,000)	(30,000)	-
Fund balance, beginning of year	\$ 581,815	(4,438)	187,727	589,313	\$22,366	29,228
Fund balance, end of year	\$ 607,489	2,060	208,326	456,777	826,965	25,383

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

	Special Revenue Funds					
	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
Revenues:						
Taxes	\$ -	342,981	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	3,614	-	-	22,960	207,981	81,289
Reimbursements	-	-	-	-	-	-
Grants	-	-	3,718	-	-	-
Interest on investments	-	8	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	\$ 3,614	342,989	3,718	22,960	207,981	81,289
Expenditures:						
General government	\$ -	-	-	23,402	-	-
Judiciary and courts	-	-	-	-	142,451	70,176
Education	-	-	-	-	-	-
County development	-	-	3,265	-	-	-
Public safety	1,756	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	253,658	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	\$ 1,756	253,658	3,265	23,402	142,451	70,176
Excess (deficiency) of revenues over (under) expenditures	\$ 1,858	89,331	453	(442)	65,530	11,113
Other financing sources (uses):						
Transfer in	\$ -	-	-	-	-	-
Transfer out	-	(89,357)	-	-	-	-
Total other financing sources (uses)	\$ -	(89,357)	-	-	-	-
Fund balance, beginning of year	\$ 24,288	26	344	48,324	764,938	287,387
Fund balance, end of year	\$ 26,146	-	797	47,882	830,468	298,500

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds					
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	PB & Z Hearing Officer Fund	Coroner Death Certificate Grant Fund	County Reserve Fund
Revenues:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	351,964	43,768	9,136	-	-	-
Reimbursements	-	-	-	-	-	-
Grants	-	-	-	-	-	74,939
Interest on investments	-	-	-	-	4	90
Miscellaneous	-	-	-	-	-	-
Total revenues	\$ 351,964	43,768	9,136	-	4	75,029
Expenditures:						
General government	\$ 246,633	42,604	-	-	-	-
Judiciary and courts	-	-	-	-	-	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	294	-	-	99,950
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	\$ 246,633	42,604	294	-	-	99,950
Excess (deficiency) of revenues over (under) expenditures	\$ 105,331	1,164	8,842	-	4	(24,921)
Other financing sources (uses):						
Transfer in	-	-	-	-	-	-
Transfer out	(49,340)	-	-	-	-	-
Total other financing sources (uses)	\$ (49,340)	-	-	-	-	-
Fund balance, beginning of year	\$ 535,450	98,273	14,886	-	6,861	125,103
Fund balance, end of year	\$ 591,441	99,437	23,728	-	6,865	100,182

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds						
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff COPS Technology Grant	Highway Restricted	Rental Housing Support Program	Township Bridge Fund
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	55,078	-	-	-	-	182,799	-
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	19	-	10	-	-	-
Miscellaneous	-	28,679	-	-	4,000	-	-
Total revenues	\$ 55,078	28,698	-	10	4,000	182,799	-
Expenditures:							
General government	\$ -	-	1,216	-	-	182,799	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	\$ -	-	1,216	-	-	182,799	-
Excess (deficiency) of revenues over (under) expenditures	\$ 55,078	28,698	(1,216)	10	4,000	-	-
Other financing sources (uses):							
Transfer in	\$ -	-	-	-	-	-	-
Transfer out	(55,078)	-	-	-	-	-	-
Total other financing sources (uses)	\$ (55,078)	-	-	-	-	-	-
Fund balance, beginning of year	\$ 100,000	32,933	5,839	12,567	340,987	-	21
Fund balance, end of year	\$ 100,000	61,631	4,623	12,577	344,987	-	21

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds				
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Revenue from services, fines & forfeitures	-	23,424	850	-	-
Reimbursements	-	-	-	-	-
Grants	-	-	-	-	-
Interest on investments	-	-	-	2	-
Miscellaneous	-	-	-	8,091	-
Total revenues	\$ -	23,424	850	8,093	-
Expenditures:					
General government	\$ -	-	-	-	121,734
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	16,153	-
Public safety	-	6,492	4,750	-	-
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Employee retirement costs	-	-	-	-	-
Total expenditures	\$ -	6,492	4,750	16,153	121,734
Excess (deficiency) of revenues over (under) expenditures	\$ -	16,932	(3,900)	(8,060)	(121,734)
Other financing sources (uses):					
Transfer in	\$ -	-	-	-	50,000
Transfer out	-	-	-	-	-
Total other financing sources (uses)	\$ -	-	-	-	50,000
Fund balance, beginning of year	\$ -	29,314	4,750	8,060	1,500,000
Fund balance, end of year	\$ -	46,246	850	-	1,428,266

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds				
	Restricted Economic Development	Circuit Clerk Operation /Admin Fund	Kendall County Area Transit Fund	Coroner's Expense Fund	PBC Lease Fund
Revenues:					
Taxes	\$ -	-	-	-	1,741,156
Intergovernmental	-	-	27,353	-	-
Revenue from services, fines & forfeitures	-	19,607	-	5,429	-
Reimbursements	-	-	-	-	-
Grants	-	-	243,060	-	-
Interest on investments	16,185	-	98	-	164
Miscellaneous	-	-	-	-	-
Total revenues	\$ 16,185	19,607	270,511	5,429	1,741,320
Expenditures:					
General government	\$ -	-	-	2,146	2,744,000
Judiciary and courts	-	38,536	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	-
Public safety	-	-	-	-	-
Highways & bridges	-	-	-	-	-
Public health	-	-	297,704	-	-
Employee retirement costs	-	-	-	-	-
Total expenditures	-	38,536	297,704	2,146	2,744,000
Excess (deficiency) of revenues over (under) expenditures	\$ 16,185	(18,929)	(27,193)	3,283	(1,002,680)
Other financing sources (uses):					
Transfer in	\$ -	-	50,954	-	1,068,550
Transfer out	-	-	-	-	(66,700)
Total other financing sources (uses)	\$ -	-	-	-	1,001,850
Fund balance, beginning of year	\$ 2,731,379	59,336	117,886	1,500	864
Fund balance, end of year	\$ 2,747,564	40,407	141,647	4,783	34

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Special Revenue Funds				
	Sheriff Vehicle Fund	Sheriff E-Ticket	Electronic Citation	Sheriff FTA	KenCom 911
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	11,784
Revenue from services, fines & forfeitures	30,563	1,854	6,909	36,330	-
Reimbursements	-	-	-	-	-
Grants	-	-	-	-	-
Interest on investments	-	-	-	-	-
Miscellaneous	-	-	-	-	6,211
Total revenues	\$ 30,563	1,854	6,909	36,330	17,995
Expenditures:					
General government	\$ -	-	-	-	-
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	-
Public safety	23,457	-	-	-	1,378,392
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Employee retirement costs	-	-	-	-	-
Total expenditures	\$ 23,457	-	-	-	1,378,392
Excess (deficiency) of revenues over (under) expenditures	\$ 7,106	1,854	6,909	36,330	(1,360,397)
Other financing sources (uses):					
Transfer in	\$ -	-	-	-	1,857,819
Transfer out	-	-	-	-	(424,523)
Total other financing sources (uses)	\$ -	-	-	-	1,433,296
Fund balance, beginning of year	\$ 41,372	-	-	-	-
Fund balance, end of year	\$ 48,478	1,854	6,909	36,330	72,899

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

	Capital Projects Funds							
	Capital Improvement	Fail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Courthouse Expansion Construction	Special Construction Public Safety	Administrative Building Bond Proceeds
Revenues:								
Taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	87,200	-	-	-
Revenue from services, fines & forfeitures	-	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Interest on investments	-	15	-	-	-	135	-	-
Miscellaneous	186,552	-	800	-	-	-	-	-
Total revenues	\$ 186,552	15	800	-	87,200	135	-	-
Expenditures:								
General government	\$ -	-	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Public safety	-	-	3,693	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-	-
Capital Outlay	301,777	28,439	-	-	13,799	6,000	-	-
Debt Service	-	-	-	-	-	-	-	-
Total expenditures	\$ 301,777	28,439	3,693	-	13,799	6,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ (115,225)	(28,424)	(2,893)	-	73,401	(5,865)	-	-
Other financing sources (uses):								
Bond Refinance Exp.	\$ -	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-	-
Premium (Discount)	-	-	-	-	-	-	-	-
Transfer in	150,000	-	300,000	17,769	50,000	-	1,291,100	-
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	\$ 150,000	-	300,000	17,769	50,000	-	1,291,100	-
Fund balance, beginning of year	\$ 1,048,827	34,010	1,131,957	70,000	178,951	94,498	-	-
Fund balance, end of year	\$ 1,083,602	5,586	1,429,064	87,769	302,352	88,633	1,291,100	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

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

	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
Revenues:			
Taxes	\$ -	-	-
Intergovernmental	280,426	-	-
Revenue from services, fines & forfeitures	-	-	-
Reimbursements	-	-	-
Grants	-	-	-
Interest on investments	209	358	1,033
Miscellaneous	-	-	-
Total revenues	\$ 280,635	358	1,033
Expenditures:			
General government	\$ -	-	-
Judiciary and courts	-	-	-
Education	-	-	-
County development	-	-	-
Public safety	-	-	-
Highways & bridges	-	-	-
Public health	-	-	-
Employee retirement costs	-	-	-
Capital Outlay	-	-	-
Debt Service	394,541	367,503	2,115,188
Total expenditures	\$ 394,541	367,503	2,115,188
Excess (deficiency) of revenues over (under) expenditures	\$ (113,906)	(367,145)	(2,114,155)
Other financing sources (uses):			
Bond Refinance Exp.	\$ -	-	-
Bond proceeds	-	-	-
Premium (Discount)	-	-	-
Transfer in	11,830	396,513	1,200,308
Transfer out	-	-	-
Total other financing sources (uses)	\$ 11,830	396,513	1,200,308
Fund balance, beginning of year	\$ 183,226	307,221	1,251,039
Fund balance, end of year	\$ 81,150	336,589	337,192

INDIVIDUAL NON-MAJOR
GOVERNMENTAL FUNDS

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

Balance Sheet
November 30, 2011

<u>Assets</u>		
Cash in bank	\$	29,697
Accounts receivable		-
		<u> </u>
	\$	<u>29,697</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$	521
		<u> </u>
Total liabilities	\$	521
		<u> </u>
Fund Balance:		<u>29,176</u>
		<u> </u>
Total liabilities and fund balance	\$	<u>29,697</u>

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Tags and claims	\$ 125,000	147,220	128,985
Fines and fees	35,000	26,786	32,519
Donations	1,500	5,952	4,180
Total revenues	\$ 161,500	179,958	165,684
Expenditures:			
Administrator's salary	\$ 4,800	4,800	4,800
Other salaries	45,386	49,318	53,252
Salary - animal control warden	37,068	31,164	36,692
Salary - asst. animal control warden	-	6,346	15,080
Supplies	3,600	1,659	1,159
Postage	775	900	664
Vehicle expense/gas	3,000	1,547	2,198
Equipment	800	2,441	97
Observation and disposal	1,200	400	400
Training	1,500	1,124	225
Telephone/pager	1,050	903	1,043
Microchip	1,550	1,737	1,455
Transportation, board care	15,000	12,654	11,472
Reimbursements injured dogs	-	-	1,613
Uniforms	-	-	300
Volunteers/Public Relations	600	184	125
Rabies tags	2,000	2,740	1,905
Capital expenditures	5,000	-	2,782
Neuter/spay fee	400	-	50
Total expenditures	\$ 123,729	117,917	135,312
Excess (deficiency) of revenues over (under) expenditures	\$ 37,771	62,041	30,372
Other financing sources (uses):			
Transfer to General Fund	\$ (17,769)	-	(25,000)
Transfer to Building Fund	-	(17,769)	-
Transfer to IMRF/SS Fund	(16,000)	(17,474)	(19,576)
Total other financing sources (uses)	\$ (33,769)	(35,243)	(44,576)
Net change in fund balance	\$ 4,002	26,798	(14,204)
Fund balance, beginning of year		2,378	16,582
Fund balance, end of year		\$ 29,176	2,378

COUNTY OF KENDALL, ILLINOIS
 COUNTY BRIDGE FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,172,632
Accounts receivable-state	256,355
Property taxes receivable	<u>565,000</u>
 Total assets	 \$ <u><u>1,993,987</u></u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 40,295
Deferred revenues- property taxes	<u>565,000</u>
 Total liabilities	 \$ <u>605,295</u>
 Fund Balance:	 \$ <u>1,388,692</u>
 Total liabilities and fund balance	 \$ <u><u>1,993,987</u></u>

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Current taxes	\$ 594,000	592,843	591,826
Federal reimbursements	-	504,738	136,486
Interest income	1,000	15	56
Other income	150,000	16,914	-
Total revenues	\$ 745,000	1,114,510	728,368
Expenditures:			
Township bridge program	\$ -	-	-
Construction of bridges	1,300,000	872,688	210,798
Total expenditures	\$ 1,300,000	872,688	210,798
Excess (deficiency) of revenues over (under) expenditures	\$ (555,000)	241,822	517,570
Other financing sources (uses):			
Transfer in	\$ -	-	62,967
Fund balance, beginning of year		1,146,870	147,568
Prior Period Adjustment		-	418,765
Fund balance, end of year		\$ 1,388,692	1,146,870

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 200,509
Property taxes receivable	1,485,000
Accounts receivable	<u>-</u>
Total assets	<u>\$ 1,685,509</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 6,763
Deferred revenues - property taxes	<u>1,485,000</u>
Total liabilities	<u>\$ 1,491,763</u>
Fund Balance:	<u>\$ 193,746</u>
Total liabilities and fund balance	<u>\$ 1,685,509</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Current taxes	\$ 1,465,000	1,462,793	1,459,437
Interest	500	37	139
Federal salary reimbursement	50,000	51,063	50,065
Engineering fees	35,000	48,918	30,977
Overweight permits	20,000	14,022	20,267
Reimbursements	-	-	12,722
Miscellaneous income	25,000	45,907	71,775
Total revenues	\$ 1,595,500	1,622,740	1,645,382
Expenditures:			
Salary - engineer	\$ 100,130	101,174	99,481
Other salaries	610,924	612,082	593,242
Utilities	1,000	210	-
Telephone	2,500	2,308	2,533
Mileage	5,000	3,730	4,043
Office supplies	3,000	2,904	1,818
Freight and postage	1,500	1,142	854
Equipment and maintenance	70,000	62,873	67,887
Building and grounds maintenance	50,000	45,716	43,089
Dues and conferences	4,000	2,533	3,473
Overtime compensation	45,000	47,260	44,253
Temporary salaries	45,000	30,090	42,795
Gasoline and oil	100,000	110,490	93,135
Street lights and maintenance	24,000	21,492	20,253
Highway maintenance material	335,000	252,624	310,621
Pavement & stripping	35,000	42,727	19,364
Traffic signal maintenance	20,000	13,381	22,362
Sign supplies	25,000	18,198	19,261
Clothing allowance	2,100	1,800	2,100
Road and bridge maintenance	35,000	47,402	41,712
Capital equipment	25,000	19,155	165,530
Engineering supplies	5,000	4,816	1,993
Total expenditures	\$ 1,544,154	1,444,107	1,599,799
Excess (deficiency) of revenues over (under) expenditures	\$ 51,346	178,633	45,583
Other financing sources (uses):			
Transfer to Building Fund	\$ (100,000)	(50,000)	-
Fund balance, beginning of year		65,113	19,530
Fund balance, end of year		\$ 193,746	65,113

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,801,018
State allotments receivable	<u>156,062</u>
Total assets	<u>\$ 1,957,080</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities:	
Accounts payable	<u>\$ -</u>
Total liabilities	<u>\$ -</u>
Fund Balance:	<u>\$ 1,957,080</u>
Total liabilities and fund balance	<u>\$ 1,957,080</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-10

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
State allotments	\$ 1,500,000	1,821,729	1,888,055
County consolidated program	186,761	186,761	186,761
Capital improvement program	-	303,459	303,459
State grants	-	-	317,500
Federal funds	-	-	2,769,523
Interest income	10,000	1,394	2,337
Total revenues	\$ 1,696,761	2,313,343	5,467,635
Expenditures:			
Road construction and maintenance	\$ 2,000,000	1,828,042	5,425,302
Total expenditures	\$ 2,000,000	1,828,042	5,425,302
Excess (deficiency) of revenues over (under) expenditures	\$ (303,239)	485,301	42,333
Other financing sources (uses):			
Operating transfers in (out)		-	-
Fund balance, beginning of year		1,471,779	1,848,211
Prior period adjustment		-	(418,765)
Fund balance, end of year		\$ 1,957,080	1,471,779

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet
November 30, 2011

Assets

Cash in bank	\$	823,182
Accounts receivable		<u>13,978</u>
Total assets	\$	<u><u>837,160</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>-</u>
Fund Balance:	\$	<u>837,160</u>
Total liabilities and fund balance	\$	<u><u>837,160</u></u>

COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

SCHEDULE B-12

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected by circuit clerk	\$ 250,000	205,044	254,440
Court automation revenue	-	-	-
Total revenues	\$ 250,000	205,044	254,440
Expenditures:			
Salaries	\$ 113,773	118,280	81,289
Computer supplies	-	-	-
Court automation costs	110,000	86,263	53,621
Equipment maintenance	-	-	-
Total expenditures	\$ 223,773	204,543	134,910
Excess (deficiency) of revenues over (under) expenditures	\$ 26,227	501	119,530
Fund balance, beginning of year		836,659	717,129
Fund balance, end of year		\$ 837,160	836,659

COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-13

Balance Sheet
November 30, 2011

Assets

Cash in bank	\$	<u>4,818</u>
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Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	<u>-</u>
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Fund Balance:

	\$	<u>4,818</u>
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Total liabilities and fund balance

	\$	<u>4,818</u>
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COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-14

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Grant administration	\$ -	-	-
Total revenues	\$ -	-	-
Expenditures:			
Director's salary	\$ -	-	-
Mileage	100	237	114
Supplies	-	-	-
Dues	5,000	3,500	3,500
Conferences	-	16	60
Books/subscriptions	-	-	-
Publications and brochures	-	-	-
Consulting fees	-	-	-
Legal notices	-	-	-
Advertising/publicity	-	783	-
Total expenditures	\$ 5,100	4,536	3,674
Excess (deficiency) of revenues over (under) expenditures	\$ (5,100)	(4,536)	(3,674)
Other financing sources (uses):			
Transfer in from restricted economic development fund	\$ -	-	4,000
Total other financing sources (uses):	\$ -	-	4,000
Net change in fund balance	\$ (5,100)	(4,536)	326
Fund balance, beginning of year		9,354	9,028
Fund balance, end of year		\$ 4,818	9,354

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in Bank	\$ -
Property taxes receivable	180,558
Total Assets	\$ 180,558
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenues - property taxes	\$ 180,558
Accounts payable	-
Fund Balance:	-
Total liabilities and fund balance	\$ 180,558

SCHEDULE B-16

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 182,058	181,781	177,957
Interest revenue	-	4	14
Total revenues	\$ 182,058	181,785	177,971
Expenditures:			
Distributions to Kendall County Cooperative Extension	\$ 182,058	181,824	178,000
Total expenditures	\$ 182,058	181,824	178,000
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(39)	(29)
Fund balance, beginning of year		39	68
Fund balance, end of year		<u>\$ -</u>	<u>39</u>

COUNTY OF KENDALL, ILLINOIS
FEDERAL AID MATCHING FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 14,779
Property taxes receivable	4,000
Total assets	\$ 18,779
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	4,000
Total liabilities	\$ 4,000
Fund Balance:	\$ 14,779
Total liabilities and fund balance	\$ 18,779

SCHEDULE B-18

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 5,000	5,064	5,035
Federal revenue	160,000	-	-
Miscellaneous income	40,000	-	-
Total revenues	\$ 205,000	5,064	5,035
Expenditures:			
Engineering fees	\$ 200,000	-	892
Right of way acquisition	14,700	-	-
Total expenditures	\$ 214,700	-	892
Excess (deficiency) of revenues over (under) expenditures	\$ (9,700)	5,064	4,143
Other financing sources (uses):			
Transfer in		-	-
Net change in fund balance		5,064	4,143
Fund balance, beginning of year		9,715	5,572
Fund balance, end of year		\$ 14,779	9,715

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 187,287
Accounts receivable	-
Total Assets	\$ 187,287
<u>Fund Balance</u>	
Fund balance	\$ 187,287

SCHEDULE B-20

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2011</u>	<u>2010</u>
Revenues:			
Fees from tax sale	\$ 25,000	26,720	22,660
Miscellaneous income	-	-	-
Total revenues	\$ 25,000	26,720	22,660
Expenditures:	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25,000</u>	<u>26,720</u>	<u>22,660</u>
Fund balance, beginning of year		<u>160,567</u>	<u>137,907</u>
Fund balance, end of year		<u>\$ 187,287</u>	<u>160,567</u>

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 175,438
Property tax receivable	<u>774,795</u>
Total assets	<u>\$ 950,233</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenues - property taxes	<u>774,795</u>
Total liabilities	<u>774,795</u>
Fund Balance:	<u>175,438</u>
Total liabilities and fund balance	<u>\$ 950,233</u>

SCHEDULE B-22

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 737,900	736,623	716,152
Reimbursed from Forest Preserve	51,000	51,000	16,500
Interest	-	18	68
Other revenues	-	<u>51,284</u>	<u>10,836</u>
Total revenues	<u>\$ 788,900</u>	<u>838,925</u>	<u>743,556</u>
Expenditures:			
Other expenses	\$ 150,000	52,350	58,626
Insurance premiums and claims	<u>675,000</u>	<u>814,397</u>	<u>759,198</u>
Total expenditures	<u>\$ 825,000</u>	<u>866,747</u>	<u>817,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (36,100)</u>	<u>(27,822)</u>	<u>(74,268)</u>
Other financing sources (uses):			
Transfer from IHHS	13,600	13,600	13,600
Transfer from KenCom	8,936	8,936	-
Transfer from KenCom	(8,936)	(8,936)	-
Transfer from VAC	<u>3,605</u>	<u>3,605</u>	<u>2,500</u>
Net change in fund balance	<u>\$ (18,895)</u>	<u>(10,617)</u>	<u>(58,168)</u>
Fund balance, beginning of year		<u>186,055</u>	<u>244,223</u>
Fund balance, end of year		<u>\$ 175,438</u>	<u>186,055</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-23

Balance Sheet
November 30, 2011

Assets

Cash in bank	\$	1
Property taxes receivable		<u>927,889</u>
Total assets	\$	<u><u>927,890</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	-
Deferred revenues - property taxes		<u>927,889</u>
Total liabilities	\$	<u>927,889</u>
Fund Balance:	\$	<u>1</u>
Total liabilities and fund balance	\$	<u><u>927,890</u></u>

COUNTY OF KENDALL, ILLINOIS
 COMMUNITY 708 MENTAL HEALTH FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 928,392	926,627	924,585
Interest revenues	-	24	88
Total revenues	\$ 928,392	926,651	924,673
Expenditures:			
Family counseling	\$ 1,990	1,981	1,982
A.I.D.	24,875	24,836	24,776
Open Door	40,808	40,684	40,646
Mutual Ground	34,834	34,753	34,695
Fox Valley Family Y.M.C.A.	4,975	4,975	4,955
CASA - Kendall County	5,475	5,468	5,453
Suicide Prevention Services	4,975	4,975	4,955
Aunt Martha's	5,970	5,948	5,946
Senior Services	3,980	3,980	3,964
Fox Valley Hospice	2,487	2,487	2,477
Day One Network	4,975	4,975	4,955
Education Service Network	-	-	499
Operating expense	300	24	58
Total expenditures	\$ 135,644	135,086	135,361
Excess (deficiency) of revenues over (under) expenditures	\$ 792,748	791,565	789,312
Other financing sources (uses):			
Probation Services	\$ -	-	(398)
Health and Human Services	(792,748)	(791,611)	(788,898)
Net change in fund balance	\$ -	(46)	16
Fund balance, beginning of year		47	31
Fund balance, end of year		\$ 1	47

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>		
Cash in bank		\$ 96,448
Property taxes receivable		<u>382,857</u>
Total assets		<u>\$ 479,305</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 1,252
Deferred property taxes		<u>382,857</u>
Total liabilities		\$ 384,109
Fund Balance:		<u>\$ 95,196</u>
Total liabilities and fund balance		<u>\$ 479,305</u>

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 371,007	370,529	362,601
Interest income	-	10	35
Total revenues	\$ 371,007	370,539	362,636
Expenditures:			
Salaries - superintendent	\$ 46,242	46,242	46,242
Salaries - office administrator	36,524	36,524	36,524
Salaries - other	37,822	37,822	37,822
Salaries - drivers	40,000	39,748	42,785
Office expense	2,500	2,130	2,122
Bonding superintendent	250	-	-
Report fee & membership	350	350	575
Training	1,200	685	1,256
Continuing education	-	1,190	760
Professional services	3,000	1,921	3,223
Equipment maintenance	3,800	3,008	3,071
Fuel	10,000	8,091	7,642
Computer software	1,500	(1,436)	3,597
Veterans' relief	70,959	91,608	95,661
Utility Assistance	20,000	22,762	20,137
Food Assistance	15,000	15,000	14,375
Advertising	1,500	438	977
Vehicles - I-Pass	500	400	360
Vehicles maintenance	6,000	5,606	5,305
Equipment and furniture	500	29	150
Lodging & meal allowance	6,000	4,371	2,366
Meetings/conferences	1,200	-	-
Insurance	571	-	-
Mileage	1,200	1,233	525
Travel	3,000	2,841	217
Total expenditures	\$ 309,618	320,563	325,692
Excess (deficiency) of revenues over (under) expenditures	\$ 61,389	49,976	36,944
Other financing sources (uses):			
Transfer to General	\$ (25,000)	(23,044)	(19,419)
Transfer to Liability	(6,034)	(3,605)	(2,500)
Transfer to Social Security	(12,285)	(12,265)	(12,533)
Transfer to IMRF	(18,070)	(18,311)	(18,005)
Net Change in Fund Balance	\$ -	(7,249)	(15,513)
Fund balance, beginning of year		102,445	117,958
Fund balance, end of year		<u>\$ 95,196</u>	<u>102,445</u>

COUNTY OF KENDALL, ILLINOIS
 RECORDER'S DOCUMENT STORAGE FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in hand	\$ 588,629
Accounts receivable	18,860
Total assets	<u>\$ 607,489</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Total liabilities	<u>\$ -</u>
Fund Balance:	<u>\$ 607,489</u>
Total liabilities and fund balance	<u>\$ 607,489</u>

SCHEDULE B-28

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Document storage fees	\$ 204,250	207,764	228,880
Expenditures:			
Salaries	\$ 101,708	105,685	107,786
Document Storage Expenses	100,000	76,405	155,795
Total Expenditures	<u>\$ 201,708</u>	<u>182,090</u>	<u>263,581</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,542</u>	<u>25,674</u>	<u>(34,701)</u>
Fund (deficit), beginning of year		<u>581,815</u>	<u>616,516</u>
Fund (deficit), end of year		<u>\$ 607,489</u>	<u>581,815</u>

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE B-29

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 2,060
Property taxes receivable	15,000
Total assets	<u>\$ 17,060</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	15,000
Fund Balance:	\$ 2,060
Total liabilities and fund balance	<u>\$ 17,060</u>

SCHEDULE B-30

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 25,000	25,017	14,066
Other income	-	-	564
Interest income	-	1	1
Total revenues	<u>\$ 25,000</u>	<u>25,018</u>	<u>14,631</u>
Expenditures:			
Services	\$ 25,000	18,100	26,143
Secretarial services	420	420	421
Total expenditures	<u>\$ 25,420</u>	<u>18,520</u>	<u>26,564</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (420)</u>	<u>6,498</u>	<u>(11,933)</u>
Fund balance, beginning of year		<u>(4,438)</u>	<u>7,495</u>
Fund balance (deficit), end of year		<u>\$ 2,060</u>	<u>(4,438)</u>

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 205,370
Fees receivable	2,956
Total assets	\$ 208,326
<u>Fund Balance</u>	
Fund balance	\$ 208,326

SCHEDULE B-32

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected	\$ 41,000	51,610	48,442
State interface funding	5,500	6,256	3,613
Total revenues	\$ 46,500	57,866	52,055
Expenditures:			
Postage	\$ 3,000	997	959
Miscellaneous	5,000	-	-
Salaries	23,143	23,041	22,253
Office supplies	1,000	1,129	1,236
Computer supplies	200	100	-
Equipment maintenance	6,000	12,000	79
Total expenditures	\$ 38,343	37,267	24,527
Excess (deficiency) of revenues over (under) expenditures	\$ 8,157	20,599	27,528
Fund balance, beginning of year		187,727	160,199
Fund balance, end of year		\$ 208,326	187,727

COUNTY OF KENDALL, ILLINOIS
COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 436,757
Accounts receivable	20,231
Total assets	\$ 456,988
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 211
Fund Balance:	\$ 456,777
Total liabilities and fund balance	\$ 456,988

SCHEDULE B-34

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected by circuit clerk	\$ 360,000	290,163	344,188
Expenditures:			
Court security expenses	\$ 65,000	24,989	18,582
Overtime	25,000	22,715	21,031
Total expenditures	\$ 90,000	47,704	39,613
Excess (deficiency) of revenues over (under) expenditures	\$ 270,000	242,459	304,575
Other financing sources (uses):			
Transfer to general fund	\$ (375,000)	(375,000)	(250,000)
Net change in fund balance	\$ (105,000)	(132,541)	54,575
Fund balance, beginning of year		589,318	534,743
Fund balance, end of year		\$ 456,777	589,318

COUNTY OF KENDALL, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE B-35

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 814,420
Accounts receivable	<u>12,890</u>
Total assets	<u>\$ 827,310</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 345</u>
Fund Balance:	<u>\$ 826,965</u>
Total liabilities and fund balance	<u>\$ 827,310</u>

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FUND

SCHEDULE B-36

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected by			
circuit clerk	\$ 160,000	164,411	148,610
Domestic violence	19,378	32,144	22,985
Electronic monitoring	10,381	15,650	11,094
Drug testing revenue	509	283	265
Op Risk assessment	-	230	225
Misc. income	-	1,843	360
Underage drinking program	\$ 6,375	7,551	7,375
Total revenues	\$ 196,643	222,112	190,914
Expenditures:			
Equipment	\$ 20,500	3,203	47,548
Contractual services	201,500	135,048	140,590
Electronic monitoring	30,000	19,896	16,783
Liaison officer	6,250	-	-
Training	12,000	10,664	3,389
Drug Testing	20,000	8,059	11,599
Risk assessment	-	1,175	1,325
Dues/memberships	1,500	900	450
Software	8,000	8,568	5,731
Total expenditures	\$ 299,750	187,513	227,415
Excess (deficiency) of revenues over (under) expenditures	\$ (103,107)	34,599	(36,501)
Other financing sources (uses):			
Transfer from Mental Health	\$ -	-	399
Transfer to General Fund	(30,000)	(30,000)	(30,000)
Net change in fund balance	\$ (133,107)	4,599	(66,102)
Fund balance, beginning of year		822,366	888,468
Fund balance, end of year		\$ 826,965	822,366

COUNTY OF KENDALL, ILLINOIS
DRUG ABUSE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 28,683
Accounts receivable	941
Total assets	\$ 29,624
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 4,241
Fund Balance:	\$ 25,383
Total liabilities and fund balance	\$ 29,624

SCHEDULE B-38

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fines Collected - Circuit Clerk	\$ 20,700	31,493	22,287
Drug fines forfeited/donations	12,000	19,053	22,867
Total revenues	\$ 32,700	50,546	45,154
Expenditures:			
Drug abuse prevention	\$ 45,000	54,391	69,022
Excess (deficiency) of revenues over (under) expenditures	\$ (12,300)	(3,845)	(23,868)
Fund balance, beginning of year		29,228	53,096
Fund balance, end of year		\$ 25,383	29,228

COUNTY OF KENDALL, ILLINOIS
 STATE'S ATTORNEY DRUG ENFORCEMENT FUND

SCHEDULE B-39

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ <u>26,146</u>
<u>Fund Balance</u>	
Fund balance	\$ <u>26,146</u>

SCHEDULE B-40

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30, 2011	2010
Revenues:			
Drug fines forfeited	\$ 500	3,614	3,251
Expenditures:			
Drug abuse prevention	\$ 1,000	1,756	-
Excess (deficiency) of revenues over (under) expenditures	\$ (500)	1,858	3,251
Fund balance, beginning of year		24,288	21,037
Fund balance, end of year		\$ 26,146	24,288

COUNTY OF KENDALL, ILLINOIS
SENIOR CITIZENS' FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash	\$ -
Property taxes receivable	343,678
Total assets	\$ 343,678
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	343,678
Fund Balance:	
Total liabilities and fund balance	\$ 343,678

SCHEDULE B-42

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2011	2010
Revenues:			
Property taxes	\$ 343,678	342,981	330,088
Interest revenue	-	8	32
Total revenues	\$ 343,678	342,989	330,120
Expenditures:			
Program expenses for Seniors (TBD)	\$ 318,178	-	-
Fox Valley Older Adults	-	54,512	54,435
Fox Valley YMCA	-	1,500	2,492
Prairie State Legal Services	-	8,480	8,474
Visiting Nurses Association	-	7,455	7,478
CNN	-	8,480	8,474
Village of Oswego	-	38,938	31,903
Senior Companion Program	-	14,983	9,471
Senior Services Assoc. Inc	-	119,310	117,145
Total expenditures	\$ 318,178	253,658	239,872
Excess (deficiency) of revenues over (under) expenditures	\$ 25,500	89,331	90,248
Other financing sourced (uses):			
Transfer to Kendall Area Transit	(25,500)	(25,454)	(25,423)
Transfer to HHS	-	(63,903)	(64,804)
Net change in fund balance	\$ -	(26)	21
Fund balance, beginning of year		26	5
Fund balance, end of year		\$ -	26

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE RESTORATION FUND
 Balance Sheet
 November 30, 2011

SCHEDULE B-43

<u>Assets</u>		
Cash in bank		\$ <u>797</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ -
Fund Balance:		<u>797</u>
Total liabilities and fund balance		\$ <u>797</u>

SCHEDULE B-44

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2011</u>	<u>2010</u>
Revenues:			
Revenue	\$ <u>5,000</u>	<u>3,718</u>	<u>1,000</u>
Total revenues	\$ <u>5,000</u>	<u>3,718</u>	<u>1,000</u>
Expenditures:			
Restoration expenses	\$ <u>1,000</u>	<u>3,265</u>	<u>3,738</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>4,000</u>	<u>453</u>	<u>(2,738)</u>
Other financing sources (uses):			
Transfer to General Fund	\$ -	-	-
Net change in fund balance	\$ <u>4,000</u>	453	(2,738)
Fund balance, beginning of year		<u>344</u>	<u>3,082</u>
Fund balance, end of year		<u>\$ 797</u>	<u>344</u>

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 47,882
Accounts receivable	-
Total assets	\$ 47,882
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	47,882
Total liabilities and fund balance	\$ 47,882

SCHEDULE B-46

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected by county treasurer	\$ 20,500	22,960	20,930
Expenditures:			
Salaries	\$ 12,000	14,289	6,196
Treasurer automation costs	18,000	9,113	11,000
Total Expenditures	\$ 30,000	23,402	17,196
Excess (deficiency) of revenues over (under) expenditures	\$ (9,500)	(442)	3,734
Other financing sources (uses):			
Transfer to IMRF/SS Fund		-	-
Fund balance, beginning of year		48,324	44,590
Fund balance, end of year		\$ 47,882	48,324

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 816,353
Accounts receivable	14,115
Total assets	\$ 830,468
<u>Liabilities and Fund Balance</u>	
Accounts payable	\$ -
Fund balance	830,468
Total liabilities and fund balance	\$ 830,468

SCHEDULE B-48

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected by circuit clerk	\$ 250,000	207,981	258,239
Miscellaneous revenue	-	-	-
Total revenues	\$ 250,000	207,981	258,239
Expenditures:			
Court document storage costs	\$ 35,000	11,499	24,836
Salaries	133,871	130,952	83,282
Equipment	-	-	-
Total expenditures	\$ 168,871	142,451	108,118
Excess (deficiency) of revenues over (under) expenditures	\$ 81,129	65,530	150,121
Fund balance, beginning of year		764,938	614,817
Fund balance, end of year		\$ 830,468	764,938

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE B-49

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 294,620
Accounts receivable	6,123
Total assets	\$ 300,743
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,243
Fund Balance:	\$ 298,500
Total liabilities and fund balance	\$ 300,743

SCHEDULE B-50

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Law library fees	\$ 85,000	81,289	89,739
Miscellaneous revenue	-	-	137
Total revenues	\$ 85,000	81,289	89,876
Expenditures	\$ 57,250	70,176	69,965
Total expenditures	\$ 57,250	70,176	69,965
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 27,750</u>	<u>11,113</u>	<u>19,911</u>
Fund balance, beginning of year		<u>287,387</u>	<u>267,476</u>
Fund balance, end of year		<u>\$ 298,500</u>	<u>287,387</u>

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM-MAPPING FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 559,627
Accounts receivable	31,814
Total assets	\$ 591,441
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	591,441
Total liabilities and fund balance	\$ 591,441

SCHEDULE B-52

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	2011	Year Ended November 30,	
			2010	
Revenues:				
Fees	\$ 320,000	351,964	385,471	
Miscellaneous revenue	-	-	2,243	
Total revenues	\$ 320,000	351,964	387,714	
Expenditures:				
GIS Expenditures	\$ 94,900	26,846	57,695	
Office Supplies	1,000	97	406	
Salaries	147,117	147,117	179,862	
Miscellaneous	-	687	4,754	
Postage	300	17	-	
Plotter Supplies	5,000	-	-	
Mileage	1,000	-	-	
Dues and Memberships	1,000	-	-	
Training	3,000	-	-	
Conferences	4,000	-	-	
Aerial Reflight	120,000	71,869	-	
Total expenditures	\$ 377,317	246,633	242,717	
Excess (deficiency) of revenues over (under) expenditures	\$ (57,317)	105,331	144,997	
Other financing sources (uses):				
Transfer to General Fund	\$ (21,285)	(21,285)	-	
Transfer to IMRF/FICA	(27,805)	(28,055)	-	
Net change in fund balance	\$ (106,407)	55,991	144,997	
Fund balance, beginning of year		535,450	390,453	
Fund balance, end of year		\$ 591,441	535,450	

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM - RECORDER FUND

SCHEDULE B-53

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 95,461
Accounts receivable	3,976
Total assets	<u>\$ 99,437</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to Others	<u>\$ -</u>
Fund Balance:	<u>\$ 99,437</u>
Total liabilities and fund balance	<u>\$ 99,437</u>

SCHEDULE B-54

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees	\$ 43,000	43,768	48,350
Miscellaneous revenue	-	-	-
Total revenues	<u>\$ 43,000</u>	<u>43,768</u>	<u>48,350</u>
Expenditures:			
Salaries	\$ 41,604	42,604	40,788
Expenses	-	-	-
Total expenditures	<u>\$ 41,604</u>	<u>42,604</u>	<u>40,788</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,396</u>	<u>1,164</u>	<u>7,562</u>
Fund balance, beginning of year		<u>98,273</u>	<u>90,711</u>
Fund balance, end of year		<u>\$ 99,437</u>	<u>98,273</u>

COUNTY OF KENDALL, ILLINOIS
 SHERIFF PREVENTION-ALCOHOL/CRIMINAL VIOLENCE FUND

SCHEDULE B-55

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 23,728
Accounts receivable	-
Total assets	\$ 23,728
<u>Liabilities and Fund Balance</u>	
Accounts payable	\$ -
Fund balance	\$ 23,728
Total liabilities and fund balance	\$ 23,728

SCHEDULE B-56

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fines	\$ 7,500	9,136	8,550
Expenditures:			
Equipment	\$ 12,000	294	2,366
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,500)</u>	8,842	6,184
Fund balance, beginning of year		14,886	8,702
Fund balance, end of year		<u>\$ 23,728</u>	<u>14,886</u>

COUNTY OF KENDALL, ILLINOIS
PB & Z HEARING OFFICER FUND

SCHEDULE B-57

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ -
Total liabilities and fund balance	\$ -

SCHEDULE B-58

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Special use hearing code revenue	\$ -	-	-
Code compliance fees	-	-	-
Fees	-	-	1,050
Total revenues	\$ -	-	1,050
Expenditures:			
Salary - Code/SU Hearing Officer	\$ -	-	-
Non-salary - reporter	-	-	-
Legal notices	-	-	-
Expenditures	-	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	1,050
Other financing sources (uses):			
Transfer from (to) General fund		-	630
Fund balance (deficit), beginning of year		-	(1,680)
Fund balance (deficit), end of year	\$ -	-	-

COUNTY OF KENDALL, ILLINOIS
CORONER'S DEATH CERTIFICATE GRANT FUND

SCHEDULE B-59

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 6,865
<u>Fund Balance</u>	
Fund balance	\$ 6,865

SCHEDULE B-60

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts - grant	\$ -	-	-
Interest	-	4	12
Total revenues	\$ -	4	12
Expenditures:			
Expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	4	12
Fund balance, beginning of year		6,861	6,849
Fund balance, end of year		\$ 6,865	6,861

COUNTY OF KENDALL, ILLINOIS
COUNTY RESERVE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 100,182
Accounts receivable	-
	<u>\$ 100,182</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 100,182
Total liabilities and fund balance	<u>\$ 100,182</u>

SCHEDULE B-62

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest	\$ -	90	297
Grant - tobacco	-	1,100	1,100
Grant- enforcement	-	9,295	46,190
Grant - prisoner transportation	-	-	4,852
Grant - nuclear	-	48,006	15,470
SCAAP grant	-	16,538	-
Total revenues	<u>\$ -</u>	<u>75,029</u>	<u>67,909</u>
Expenditures:			
Salaries - enforcement	\$ -	19,562	23,032
Camera expense	-	-	4,852
Enforcement grant equipment	-	34,154	11,715
Training	-	43,005	-
Miscellaneous clearing expense	-	3,229	3,609
Total expenditures	<u>\$ -</u>	<u>99,950</u>	<u>43,208</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(24,921)</u>	<u>24,701</u>
Other financing sources (uses):			
Transfer (to) - General Fund		-	(270)
Fund balance, beginning of year		<u>125,103</u>	<u>100,672</u>
Fund balance, end of year		<u>\$ 100,182</u>	<u>125,103</u>

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 100,000
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 100,000
Total liabilities and fund balance	\$ 100,000

SCHEDULE B-64

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Tax sale revenue	\$ 75,000	55,078	122,168
Total revenues	\$ 75,000	55,078	122,168
Expenditures:			
Total expenditures	\$ 5,000	-	107,702
Excess (deficiency) of revenues over (under) expenditures	\$ 70,000	55,078	14,466
Other financing sources (uses):			
Transfer (to) - General Fund	\$ (65,000)	(55,078)	(117,786)
Fund balance, beginning of year		100,000	203,320
Fund balance, end of year		\$ 100,000	100,000

COUNTY OF KENDALL, ILLINOIS
CSBG-REVOLVING LOAN FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 27,878
Loan receivable-1	15,173
Loan receivable-2	1,245
Loan receivable-3	12,318
Loan receivable-4	19,121
Total assets	\$ 75,735
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Due to Health and Human Services	14,104
Total liabilities	\$ 14,104
Fund Balance:	\$ 61,631
Total liabilities and fund balance	\$ 75,735

SCHEDULE B-66

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ 3,500	28,679	-
Interest earned	100	19	-
Total revenues	\$ 3,600	28,698	-
Expenditures:			
Loan administration	\$ 500	-	-
Loans	3,000	-	-
Dues	100	-	-
Total expenditures	\$ 3,600	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	28,698	-
Other financing sources (uses):			
Transfer from HHS	\$ -	-	-
Net change in fund balance	\$ -	28,698	-
Fund balance, beginning of year		32,933	32,933
Fund balance, end of year		\$ 61,631	32,933

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ <u>4,623</u>
<u>Fund Balance</u>	
Fund balance	\$ <u>4,623</u>

SCHEDULE B-68

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2011</u>	<u>2010</u>
Revenues:			
Donations	\$ -	-	-
Total revenues	\$ -	-	-
Expenditures:	\$ -	1,216	540
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(1,216)</u>	<u>(540)</u>
Fund balance, beginning of year		<u>5,839</u>	<u>6,379</u>
Fund balance, end of year		<u>\$ 4,623</u>	<u>5,839</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF COPS TECHNOLOGY GRANT FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ <u>12,577</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 12,577
Total liabilities and fund balance	\$ <u>12,577</u>

SCHEDULE B-70

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Grant revenues	\$ -	-	-
Interest	-	10	18
Total revenues	\$ -	10	18
Expenditures:			
Grant expense	-	-	-
Grant returned	-	-	-
Other expenses	\$ -	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	10	18
Fund balance, beginning of year		12,567	12,549
Fund balance, end of year		\$ <u>12,577</u>	<u>12,567</u>

COUNTY OF KENDALL, ILLINOIS
HIGHWAY - RESTRICTED FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 344,987
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 344,987
Total liabilities and fund balance	\$ 344,987

SCHEDULE B-72

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ 10,000	4,000	24,611
Total revenues	\$ 10,000	4,000	24,611
Expenditures:	\$ -	-	108,967
Excess (deficiency) of revenues over (under) expenditures	\$ 10,000	4,000	(84,356)
Other financing sources (uses):			
Transfer from Highway		-	-
Fund balance, beginning of year		340,987	425,343
Fund balance, end of year		\$ 344,987	340,987

COUNTY OF KENDALL, ILLINOIS
RENTAL HOUSING SUPPORT PROGRAM FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	17,037
Total assets	\$ 17,037
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 17,037
Fund Balance:	\$ -
Total liabilities and fund balance	\$ 17,037

SCHEDULE B-74

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
RHSP	\$ 193,500	182,799	201,213
Total revenues	\$ 193,500	182,799	201,213
Expenditures:			
RHSP expenses	\$ 193,500	182,799	201,213
Total expenditures	\$ 193,500	182,799	201,213
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ -	-

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP BRIDGE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 21
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 21
Total liabilities and fund balance	\$ 21

SCHEDULE B-76

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ -	-	44,131
Interest earned	-	-	1
Total revenues	\$ -	-	44,132
Expenditures:	\$ -	-	-
Total Expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	44,132
Other financing sources (uses):			
Transfer out	\$ -	-	(62,966)
Net change in fund balance	\$ -	-	(18,835)
Fund balance, beginning of year		21	18,855
Fund balance, end of year		\$ 21	21

COUNTY OF KENDALL, ILLINOIS
SPECIAL MINES FUND

SCHEDULE B-77

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ -
Total liabilities and fund balance	\$ -

SCHEDULE B-78

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ -	-	-
Total revenues	\$ -	-	-
Expenditures:	\$ -	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-
Other financing sources (uses):			
Transfer from General Fund	\$ -	-	19,869
Net change in fund balance	\$ -	-	19,869
Fund balance (deficit), beginning of year		-	(19,869)
Fund balance (deficit), end of year		\$ -	-

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 46,246
Accounts receivable	-
Total assets	<u>\$ 46,246</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	46,246
Total liabilities and fund balance	<u>\$ 46,246</u>

SCHEDULE B-80

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected	\$ 20,000	23,424	19,641
Total revenues	<u>\$ 20,000</u>	<u>23,424</u>	<u>19,641</u>
Expenditures:			
Total expenditures	<u>\$ 18,000</u>	<u>6,492</u>	<u>18,440</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,000</u>	<u>16,932</u>	<u>1,201</u>
Fund balance, beginning of year		<u>29,314</u>	<u>28,113</u>
Fund balance, end of year		<u>\$ 46,246</u>	<u>29,314</u>

COUNTY OF KENDALL, IL
STATE PET POPULATION FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 850
Accounts receivable	-
Total assets	\$ 850
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 850
Total liabilities and fund balance	\$ 850

SCHEDULE B-82

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2011	2010
Revenues:			
Fees collected	\$ 800	850	360
Total revenues	\$ 800	850	360
Expenditures:			
	\$ -	4,750	-
Total expenditures	\$ -	4,750	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 800</u>	<u>(3,900)</u>	<u>360</u>
Fund balance, beginning of year		4,750	4,390
Fund balance, end of year		<u>\$ 850</u>	<u>4,750</u>

COUNTY OF KENDALL, ILLINOIS
 FOX VALLEY ECOSYSTEMS AGENCY FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	-
Total Assets	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	-
Total Liabilities and Fund Balance	\$ -

SCHEDULE B-84

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest	\$ -	2	3
Donations	-	-	75
Grant	-	-	7,215
Miscellaneous income	-	8,091	10,537
Total revenues	-	8,093	17,830
Expenditures:	-	16,153	15,905
Total expenditures	-	16,153	15,905
Excess of revenues over (under) expenditures	\$ -	(8,060)	1,925
Fund balance, beginning of year		8,060	6,135
Fund balance, end of year		\$ -	8,060

COUNTY OF KENDALL, ILLINOIS
 COUNTY SPECIAL RESERVE FUND

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	<u>\$ 1,428,266</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 1,428,266</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2011	2010
Revenues:			
Receipts	\$ -	-	-
Total revenues	\$ -	-	-
Expenditures:			
Expenditures	\$ -	121,734	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	(121,734)	-
Other financing sources (uses):			
Transfer from General Fund	\$ 50,000	50,000	50,000
Total other financing sources (uses)	<u>\$ 50,000</u>	50,000	50,000
Fund balance, beginning of year		1,500,000	1,450,000
Fund balance, end of year		<u>\$ 1,428,266</u>	<u>1,500,000</u>

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-87

Balance Sheet
November 30, 2011

Assets

Cash in bank	\$	1,924,287
Note receivable-Custard Cup		54,843
Note receivable-Can Man		18,434
Note receivable-W.B.Holdings		<u>750,000</u>
Total assets	\$	<u><u>2,747,564</u></u>

Fund Balance

Fund balance	\$	<u><u>2,747,564</u></u>
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COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-88

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income:			
Investment interest income	\$ 14,000	6,486	19,515
Custard Cup	12,800	3,402	3,700
Can Man	-	234	-
WB Holdings LLC	65,924	6,063	25,313
Total revenues	\$ 92,724	16,185	48,528
Expenditures:			
Approved program loans	\$ 1,000,000	-	-
Uncollectible loan expense	-	-	-
Total expenditures	\$ 1,000,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ (907,276)	16,185	48,528
Other financing (uses):			
Operating transfer to - Economic development	\$ -	-	(4,000)
Net change in fund balance	\$ (907,276)	16,185	44,528
Fund balance, beginning of year		2,731,379	2,686,851
Fund balance, end of year		\$ 2,747,564	2,731,379

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION / ADMINISTRATION FUND

SCHEDULE B-89

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 38,974
Accounts receivable	1,433
Total assets	<u>\$ 40,407</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ -</u>
Fund Balance:	<u>\$ 40,407</u>
Total liabilities and fund balance	<u>\$ 40,407</u>

SCHEDULE B-90

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2011</u>	<u>2010</u>
Revenues:			
Fees collected	\$ 15,000	19,607	16,194
Total revenue	<u>\$ 15,000</u>	<u>19,607</u>	<u>16,194</u>
Expenditures:			
Salaries	\$ 37,536	38,536	300
Expenses	-	-	1,590
Total expenditures	<u>\$ 37,536</u>	<u>38,536</u>	<u>1,890</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (22,536)</u>	<u>(18,929)</u>	<u>14,304</u>
Fund balance, beginning of year		<u>59,336</u>	<u>45,032</u>
Fund balance, end of year		<u>\$ 40,407</u>	<u>59,336</u>

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-91

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 141,647
Accounts receivable	-
Total assets	\$ 141,647
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 141,647
Total liabilities and fund balance	\$ 141,647

SCHEDULE B-92

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income	\$ -	98	190
Grants - state/local	96,840	136,909	127,357
Grants - federal	47,280	106,151	-
Municipal contributions	107,528	27,353	28,538
Total revenue	\$ 251,648	270,511	156,085
Expenditures:			
Contractual services	\$ 296,648	297,704	223,070
Equipment	2,000	-	14,293
Total expenditures	\$ 298,648	297,704	237,363
Excess (deficiency) of revenues over (under) expenditures	\$ (47,000)	(27,193)	(81,278)
Other financing sources (uses):			
Transfer from General Fund	\$ 25,500	25,500	25,500
Transfer from Social Services for Senior Citizens	25,500	25,454	25,423
Fund balance, beginning of year		117,886	148,241
Fund balance, end of year		\$ 141,647	117,886

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE B-93

Balance Sheet
November 30, 2011

<u>Assets</u>		
Cash in bank		\$ 4,783
Accounts receivable		<u>-</u>
Total assets		<u>\$ 4,783</u>
<u>Fund Balance</u>		
Fund Balance:		<u>\$ 4,783</u>
Total fund balance		<u>\$ 4,783</u>

SCHEDULE B-94

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2011</u>	<u>2010</u>
Revenues:			
Fees	\$ -	<u>5,429</u>	<u>1,500</u>
Total revenue	\$ -	<u>5,429</u>	<u>1,500</u>
Expenditures:	<u>-</u>	<u>2,146</u>	<u>-</u>
Total expenditures	\$ -	<u>2,146</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>3,283</u>	<u>1,500</u>
Fund balance, beginning of year		<u>1,500</u>	<u>-</u>
Fund balance, end of year		<u>\$ 4,783</u>	<u>1,500</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE B-95

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 34
Property taxes receivable	1,447,410
Total assets	\$ 1,447,444
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Payable to Public Building Commission	\$ -
Deferred revenue- property taxes	1,447,410
Fund Balance:	\$ 34
Total liabilities and fund balance	\$ 1,447,444

SCHEDULE B-96

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Property taxes	\$ 1,744,000	1,741,156	1,449,060
Interest income	50	164	597
Total revenues	\$ 1,744,050	1,741,320	1,449,657
Expenditures:			
Public building commission lease	\$ 2,744,000	2,744,000	2,455,000
Total expenditures	\$ 2,744,000	2,744,000	2,455,000
Excess (deficiency) of revenues over (under) expenditures	\$ (999,950)	(1,002,680)	(1,005,343)
Other financing sources (uses):			
Operating transfers in	\$ 1,000,000	1,068,550	1,000,000
Operating transfers (out)	-	(66,700)	(591)
Total other financing sources (uses)	\$ 1,000,000	1,001,850	999,409
Net change in fund balance	\$ 50	(830)	(5,934)
Fund balance, beginning of year		864	6,798
Fund balance, end of year		\$ 34	864

COUNTY OF KENDALL, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE B-97

Balance Sheet
November 30, 2011

<u>Assets</u>			
Cash in bank		\$	48,478
Accounts receivable			-
Total assets		\$	48,478
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts payable		\$	-
Fund Balance:			
		\$	48,478
Total liabilities and fund balance		\$	48,478

SCHEDULE B-98

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected	\$ 26,400	30,563	40,004
Total revenues	\$ 26,400	30,563	40,004
Expenditures:			
Sheriff vehicle maintenance	\$ 20,000	23,457	55,367
Miscellaneous expense	-	-	-
Total expenditures	\$ 20,000	23,457	55,367
Excess (deficiency) of revenues over (under) expenditures	\$ 6,400	7,106	(15,363)
Net change in fund balance	\$ 6,400	7,106	(15,363)
Fund balance, beginning of year		41,372	56,735
Fund balance, end of year		\$ 48,478	41,372

COUNTY OF KENDALL, ILLINOIS
SHERIFF E-TICKET FUND

SCHEDULE B-99

Balance Sheet
November 30, 2011

<u>Assets</u>		
Cash in bank		\$ 1,854
Accounts receivable		-
Total assets		<u>\$ 1,854</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ -
Fund Balance:		
Total liabilities and fund balance		<u>\$ 1,854</u>

SCHEDULE B-100

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fines/fees collected	\$ -	1,854	-
Total revenues	\$ -	1,854	-
Expenditures:			
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	1,854	-
Net change in fund balance	<u>\$ -</u>	1,854	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>\$ 1,854</u>	-

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE B-101

Balance Sheet
November 30, 2011

<u>Assets</u>		
Cash in bank		\$ 6,285
Accounts receivable		624
Total assets		<u>\$ 6,909</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		<u>\$ -</u>
Fund Balance:		
Total liabilities and fund balance		<u>\$ 6,909</u>

SCHEDULE B-102

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Fees collected	\$ -	6,909	-
Total revenues	<u>\$ -</u>	<u>6,909</u>	<u>-</u>
Expenditures:			
Total expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>6,909</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>6,909</u>	<u>-</u>
Fund balance, beginning of year		<u>-</u>	<u>-</u>
Fund balance, end of year		<u>\$ 6,909</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF FTA FUND

SCHEDULE B-103

Balance Sheet
November 30, 2011

<u>Assets</u>		
Cash in bank		\$ 36,330
Accounts receivable		-
Total assets		\$ 36,330
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ -
Fund Balance:		
		\$ 36,330
Total liabilities and fund balance		\$ 36,330

SCHEDULE B-104

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
FTA revenue	\$ -	36,330	-
Total revenues	\$ -	36,330	-
Expenditures:			
FTA expenditures	\$ -	-	-
Miscellaneous expense	-	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	36,330	-
Net change in fund balance	\$ -	36,330	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ 36,330	-

COUNTY OF KENDALL, ILLINOIS
KENCOM 911 FUND

SCHEDULE B-105

Balance Sheet
November 30, 2011

<u>Assets</u>			
Cash in bank		\$	48,972
Prepaid			25,000
Accounts receivable			-
			<hr/>
Total assets		\$	<u>73,972</u>
 <u>Liabilities and Fund Balance</u> 			
Liabilities:			
Accounts payable		\$	<u>1,073</u>
Fund Balance:		\$	<u>72,899</u>
Total liabilities and fund balance		\$	<u>73,972</u>

COUNTY OF KENDALL, ILLINOIS
 KENCOM 911 FUND

SCHEDULE B-106

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
District contributions	\$ -	11,784	-
Other income	-	6,211	-
Total revenues	\$ -	17,995	-
Expenditures:			
Salary - director	\$ 92,574	94,316	-
Salary- assistant director	68,339	69,706	-
Salary - supervisors	173,598	139,960	-
Salary - contractual recorder	750	576	-
Salary - regular	834,535	787,525	-
Salary - overtime	96,000	152,892	-
Salaries - training	9,200	3,361	-
Holiday pay	60,000	61,370	-
Supplies	3,000	1,682	-
Mileage	2,000	1,052	-
Postage	350	11	-
Books/subscription	200	-	-
Dues/subscriptions	1,500	1,810	-
Training conferences	2,500	1,397	-
Equipment maintenance	6,000	2,341	-
Printing/publications	1,250	1,181	-
Radio lines	54,000	41,478	-
Training	6,000	515	-
Leads service charges	18,000	15,237	-
Employee screening	1,000	91	-
Telephone	2,500	1,891	-
Total expenditures	\$ 1,433,296	1,378,392	-
Excess (deficiency) of revenues over (under) expenditures	\$ (1,433,296)	(1,360,397)	-
Other financing sources (uses):			
Operating transfers in	\$ 1,857,819	1,857,819	-
Operating transfers (out)	(424,523)	(424,523)	-
Total other financing sources (uses)	\$ 1,433,296	1,433,296	-
Net change in fund balance	\$ -	72,899	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ 72,899	-

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ <u>1,108,235</u>
<u>Liabilities & Fund Balance</u>	
Liabilities	
Accounts payable	\$ 24,633
Fund balance:	<u>1,083,602</u>
Total liabilities and fund balance	<u>\$ 1,108,235</u>

SCHEDULE C-2

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:	\$ -	186,552	155,052
Total revenues	\$ -	186,552	155,052
Expenditures:	\$ 350,000	301,777	141,124
Excess (deficiency) of revenues over (under) expenditures	\$ (350,000)	(115,225)	13,928
Other financing sources (uses):			
Transfer from General Fund	<u>\$ 150,000</u>	150,000	175,000
Fund balance, beginning of year		<u>1,048,827</u>	<u>859,899</u>
Fund balance, end of year		<u>\$ 1,083,602</u>	<u>1,048,827</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND PROCEEDS REVENUE FUND

SCHEDULE C-3

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 5,586
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	5,586
Total liabilities and Fund Balance	\$ 5,586

SCHEDULE C-4

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Project fund revenues	\$ -	-	-
Interest income	30	15	70
Total revenues	30	15	70
Expenditures:			
Bond interest	\$ -	-	2,543,090
Bond principal	-	-	6,488,396
Project fund expenditures	30,030	28,439	20,819
Total expenditures	\$ 30,030	28,439	9,052,305
Excess (deficiency) of revenues over (under) expenditures	(30,000)	(28,424)	(9,052,235)
Other financing sources (uses):			
Bond discount	\$ -	-	(49,594)
Issuance cost	-	-	(54,271)
Bond premium	-	-	520,740
Bond proceeds	-	-	8,625,000
Fund balance, beginning of year		34,010	44,370
Fund balance, end of year		\$ 5,586	34,010

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,429,064
<u>Fund Balance</u>	
Fund balance	\$ 1,429,064

SCHEDULE C-6

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ -	800	-
Total revenues	\$ -	800	-
Expenditures:			
Expenditures	\$ -	3,693	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	(2,893)	-
Other financing sources (uses):			
Transfer from Public Safety	\$ 300,000	300,000	300,000
Transfer from General Fund	-	-	-
Fund balance, beginning of year		1,131,957	831,957
Fund balance, end of year		\$ 1,429,064	1,131,957

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	<u>\$ 87,769</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 87,769</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Receipts	\$ -	-	-
Total revenues	<u>\$ -</u>	<u>-</u>	<u>-</u>
Expenditures:			
Expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Transfer from Animal Control	<u>\$ -</u>	17,769	-
Fund balance, beginning of year		<u>70,000</u>	<u>70,000</u>
Fund balance, end of year		<u>\$ 87,769</u>	<u>70,000</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY BUILDING FUND

Balance Sheet

November 30, 2011

<u>Assets</u>	
Cash in bank	\$ <u>302,352</u>
 <u>Fund Balance</u>	
Fund balance	\$ <u>302,352</u>

SCHEDULE C-10

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Township & municipality contribution	\$ 81,000	51,000	170,250
Other contributions	60,000	36,200	-
Total revenues	\$ 141,000	87,200	170,250
Expenditures:			
A & E fees	\$ -	-	30,242
Construction costs	-	13,799	1,261,057
Total expenditures	\$ -	13,799	1,291,299
Excess (deficiency) of revenues over (under) expenditures	\$ 141,000	73,401	(1,121,049)
Other financing sources (uses):			
Transfer from Highway Fund	\$ 100,000	50,000	-
Transfer from General Fund	-	-	300,000
Fund balance, beginning of year		178,951	1,000,000
Fund balance, end of year		\$ <u>302,352</u>	<u>178,951</u>

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE EXPANSION CONSTRUCTION FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 88,633
Accounts receivable	-
Total Assets	\$ 88,633
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 88,633
Total liabilities and fund balance	\$ 88,633

SCHEDULE C-12

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Insurance	\$ -	-	-
Miscellaneous	-	-	-
Interest income	-	135	1,515
Total revenues	\$ -	135	1,515
Expenditures:			
Project expenditure	\$ 45,000	-	3,261,010
Architect fees	-	-	59,330
Engineering fees	-	6,000	1,276
Furnishings & equipment	45,000	-	-
Total expenditures	\$ 90,000	6,000	3,321,616
Excess (deficiency) of revenues over (under) expenditures	\$ (90,000)	(5,865)	(3,320,101)
Other financing sources (uses):			
Bond proceeds	\$ -	-	-
Total other financing sources (uses)	\$ -	-	-
Net change in fund balance	\$ (90,000)	(5,865)	(3,320,101)
Fund balance, beginning of year		94,498	3,414,599
Fund balance, end of year		\$ 88,633	94,498

COUNTY OF KENDALL, ILLINOIS
SPECIAL CONSTRUCTION FOR PUBLIC SAFETY CENTER BASEMENT

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,291,100
Accounts receivable	-
Total assets	\$ 1,291,100
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	\$ 1,291,100
Total liabilities and fund balance	\$ 1,291,100

SCHEDULE C-14

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Miscellaneous	\$ -	-	-
Interest income	-	-	-
Total revenues	\$ -	-	-
Expenditures:			
Revenue	\$ -	-	-
Miscellaneous	-	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-
Other financing sources (uses):			
Transfer from General Fund	\$ -	1,291,100	-
Total other financing sources (uses)	\$ -	1,291,100	-
Net change in fund balance	\$ -	1,291,100	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ 1,291,100	-

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE BUILDING BOND PROCEEDS - 2011

Balance Sheet
 November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 84,900
Accounts receivable	-
Total assets	\$ 84,900
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Bond deposit	\$ 84,900
Fund Balance:	
Total liabilities and fund balance	\$ 84,900

SCHEDULE C-16

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2011
 (With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Miscellaneous	\$ -	-	-
Interest income	-	-	-
Total revenues	\$ -	-	-
Expenditures:			
Construction	\$ -	-	-
Miscellaneous	-	-	-
Total expenditures	\$ -	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-
Other financing sources (uses):			
Bond proceeds	\$ -	-	-
Total other financing sources (uses)	\$ -	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year		-	-
Fund balance, end of year		\$ -	-

COUNTY OF KENDALL, ILLINOIS
ADMINISTRATIVE DEBT SERVICE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,150
Prepaid debt	80,000
Total assets	\$ 81,150
<u>Fund Balance</u>	
Fund balance	\$ 81,150

SCHEDULE D-2

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income	\$ 150	209	222
Rental income	280,426	280,426	169,712
Total revenues	\$ 280,576	280,635	169,934
Expenditures:			
Debt service principal	\$ 80,000	75,000	70,000
Debt service interest	211,656	319,031	216,194
Miscellaneous expense	600	510	510
Total expenditures	\$ 292,256	394,541	286,704
Excess (deficiency) of revenues over (under) expenditures	\$ (11,680)	(113,906)	(116,770)
Other financing sources (uses):			
Operating transfers in	\$ 11,830	11,830	120,638
Fund balance, beginning of year		183,226	179,358
Fund balance, end of year		\$ 81,150	183,226

COUNTY OF KENDALL, ILLINOIS
JAIL BOND DEBT SERVICE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash in bank	\$ 1,589
Prepaid debt	335,000
Total assets	\$ 336,589
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund balance	\$ 336,589
Total liabilities and fund balance	\$ 336,589

SCHEDULE D-4

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income	\$ 150	358	334
Expenditures:			
Other expenses	\$ 600	510	-
Debt service principal	335,000	270,000	210,000
Debt service interest	61,063	96,993	75,800
Total expenditures	\$ 396,663	367,503	285,800
Excess (deficiency) of revenues over (under) expenditures	\$ (396,513)	(367,145)	(285,466)
Other financing sources (uses):			
Operating transfers in	\$ 396,513	396,513	342,313
Fund balance, beginning of year		307,221	250,374
Fund balance, end of year		\$ 336,589	307,221

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

Balance Sheet
November 30, 2011

<u>Assets</u>	
Cash	\$ 7,192
Prepaid debt	330,000
Total assets	\$ 337,192
<u>Fund Balance</u>	
Fund balance	\$ 337,192

SCHEDULE D-6

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2011
(With Comparative Figures for 2010)

	Original & Final Budget	Year Ended November 30,	
		2011	2010
Revenues:			
Interest income	\$ 100	1,033	1,747
Expenditures:			
Loan payment- 2007A principal	\$ 200,000	195,000	245,000
Loan payment- 2008 principal	130,000	600,000	700,000
Disclosure & fiscal agent	1,800	2,180	2,150
Loan payment- 2007 interest	118,020	181,027	131,038
Loan payment- 2008 interest	351,340	538,260	386,965
Loan payment- 2009 interest	399,148	598,721	481,194
Total expenditures	\$ 1,200,308	2,115,188	1,946,347
Excess (deficiency) of revenues over (under) expenditures	\$ (1,200,208)	(2,114,155)	(1,944,600)
Other financing sources (uses):			
Operating transfers in- from general	\$ 200,000	200,000	200,000
Operating transfers in- from PSSST	1,000,308	1,000,308	1,777,423
Total other financing sources (uses)	\$ 1,200,308	1,200,308	1,977,423
Fund balance, beginning of year		1,251,039	1,218,216
Fund balance, end of year		\$ 337,192	1,251,039

COUNTY OF KENDALL, ILLINOIS
 COMBINING TRUST AND AGENCY FUNDS

Statement of Fiduciary Net Assets
 November 30, 2011

	Nonexpendable	Other Trust & Agency Funds					Health	Totals
	Trust Fund	Working	County	Township	County	Clerk of	County	
	Cash	Treasurer	Motor Fuel Tax	Clerk of	the Circuit	Collector	Program	
	Fund	Agency	Agency	Agency	Court Agency	Funds	Funds	
		Funds	Fund	Fund	Funds	Funds	Funds	
<u>Assets</u>								
Cash in bank	\$ 100,000	15,444,136	218,865	1,120,592	1,182,762	35,860	17,791	18,120,006
Total assets	\$ 100,000	15,444,136	218,865	1,120,592	1,182,762	35,860	17,791	18,120,006
<u>Liabilities</u>								
Liabilities:								
Trust deposits-due to others	\$ -	15,444,136	218,865	1,120,592	1,182,762	35,860	-	18,002,215
Loan payable	-	-	-	-	-	-	-	-
Total liabilities	\$ -	15,444,136	218,865	1,120,592	1,182,762	35,860	-	18,002,215
<u>Net Assets</u>								
Net assets	\$ 100,000	-	-	-	-	-	17,791	117,791
Total liabilities and net assets	\$ 100,000	15,444,136	218,865	1,120,592	1,182,762	35,860	17,791	18,120,006

COUNTY OF KENDALL, ILLINOIS
 COUNTY TREASURER TRUST AND AGENCY FUNDS

Statement of Changes in Fiduciary Net Assets
 For the Year Ended November 30, 2011

	Emergency 911 Fund	Forest Preserve	Inheritance Tax Fund	Land Cash	Trust Account	Ravine Woods Pathway	Right of Way Fund Land Acquisition	Payroll Clearing
Cash balance, beginning of year	\$ 2,822,979	8,336,226	-	359,054	1,279,993	9,193	81,017	20,580
Receipts	2,821,647	6,046,953	1,564,718	48,145	6,075	5	615,831	3,736,192
Disbursements	2,389,545	4,852,116	1,564,718	20,821	6,754	-	124,523	3,736,086
(Increase) decrease in accounts receivable and other assets	141,116	26,990	-	-	-	-	-	-
Increase (decrease) in accounts payable	(1,762)	(248,469)	-	-	-	-	-	-
Cash balance, end of year	\$ 3,394,435	9,309,584	-	386,378	1,279,314	9,198	572,325	20,686

COUNTY OF KENDALL, ILLINOIS
COUNTY TREASURER TRUST AND AGENCY FUNDS

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2011

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mgt Foreclosure	Brighton Oaks Subdivision	Engineering/ Consulting Escrow	Drainage District	Totals
Cash balance, beginning of year	\$ 244,241	12,576	33,004	6,917	6,483	13,213,763
Receipts	15,698,418	188	22	9,850	3,911	30,551,955
Disbursements	15,505,497	-	28,709	6,820	3,868	28,239,457
(Increase) decrease in accounts receivable and other assets	-	-	-	-	-	168,106
Increase (decrease) in accounts payable	-	-	-	-	-	(250,231)
Cash balance, end of year	<u>\$ 437,162</u>	<u>12,764</u>	<u>4,317</u>	<u>9,947</u>	<u>6,526</u>	<u>15,444,136</u>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP MOTOR FUEL TAX AGENCY FUND

SCHEDULE E-3

Statement of Changes in Fiduciary Net Assets
Year Ended November 30, 2011

Cash balance, beginning of year	\$	362,093
Receipts:		
Revenue allotments		542,015
Miscellaneous income		-
Interest income		206
		<hr/>
Total receipts	\$	542,221
		<hr/>
Disbursements:		
Distributions	\$	685,449
		<hr/>
Cash balance, end of year	\$	218,865
		<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK AGENCY FUND

Statement of Changes in Fiduciary Net Assets
 For the Year Ended November 30, 2011

Cash balance, beginning of year	\$	934,740
Receipts		7,789,522
Disbursements		<u>7,603,670</u>
Cash balance, end of year	\$	<u><u>1,120,592</u></u>

COUNTY OF KENDALL, ILLINOIS
CLERK OF THE CIRCUIT COURT AGENCY FUND

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2011

Cash balance, beginning of year	\$	821,541
Receipts		5,337,556
Disbursements		<u>4,976,335</u>
Cash balance, end of year	\$	<u>1,182,762</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY COLLECTOR AGENCY FUNDS

Statement of Changes in Fiduciary Net Assets
 For the Year Ended November 30, 2011

	Totals	Tax Collection Fund	Real Estate Protest Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 75,522	75,246	-	276
Receipts	278,186,183	278,179,482	-	6,701
Disbursements	278,225,845	278,218,895	-	6,950
Cash balance, end of year	\$ 35,860	35,833	-	27

COUNTY OF KENDALL, ILLINOIS
INSURANCE PROGRAM

SCHEDULE E-7

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2011

Cash balance, beginning of year	\$	-
Receipts		127,689
Disbursements		<u>109,898</u>
Cash balance, end of year	\$	<u>17,791</u>

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Percentage of Covered Payroll ((b-a)/c)
12/31/10	\$ 14,669,573	20,202,219	5,532,646	72.61%	9,881,486	55.99%
12/31/09	14,657,959	19,880,318	5,222,359	73.73%	9,622,618	54.27%
12/31/08	13,960,740	18,180,460	4,219,720	76.79%	8,951,676	47.14%
12/31/07	15,000,035	16,048,726	1,048,691	93.47%	8,312,265	12.62%
12/31/06	13,288,021	14,613,167	1,325,146	90.93%	7,474,569	17.73%
12/31/05	11,980,541	12,904,896	924,355	92.84%	6,699,197	13.80%
12/31/04	11,252,734	12,594,920	1,342,186	89.34%	6,469,086	20.75%
12/31/03	10,352,748	11,129,363	776,615	93.02%	5,804,593	13.38%
12/31/02	9,818,254	9,986,416	168,162	98.32%	5,301,753	3.17%
12/31/01	9,826,122	8,984,415	(841,707)	109.37%	4,535,927	0.00%

On a market value basis, actuarial value of assets as of December 31, 2010 is \$15,722,949.

On a market value basis, the funded ratio would be 77.83%.

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
12/31/10	\$ 14,559,732	20,465,364	5,905,632	71.14%	6,946,419	85.02%
12/31/09	13,131,032	17,558,704	4,427,672	74.78%	5,885,231	75.23%
12/31/08	11,495,053	15,336,430	3,841,377	74.95%	5,573,636	68.92%
12/31/07	11,212,222	13,261,385	2,049,163	84.55%	5,014,990	40.86%
12/31/06	9,830,377	12,326,594	2,496,217	79.75%	4,659,929	53.57%
12/31/05	8,262,077	9,631,635	1,369,558	85.78%	3,832,746	35.73%
12/31/04	7,166,041	8,560,867	1,394,826	83.71%	3,644,023	38.28%
12/31/03	7,126,053	7,196,585	70,532	99.02%	3,284,854	2.15%
12/31/02	6,642,832	6,857,398	214,566	96.87%	3,175,007	6.76%
12/31/01	6,366,418	5,582,538	(783,880)	114.04%	2,770,241	0.00%

On a market basis, the actuarial value of assets as of December 31, 2010 is \$15,272,120.

On a market basis, the funded ratio would be 74.62%

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund - Elected County Official

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability 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)
12/31/10	\$ 951,163	2,705,418	1,754,255	35.16%	690,896	253.91%
12/31/09	687,496	2,390,338	1,702,842	28.76%	670,138	254.10%
12/31/08	423,095	1,995,491	1,572,396	21.20%	542,561	289.81%
12/31/07	357,468	1,877,743	1,520,275	19.04%	600,308	253.25%
12/31/06	883,525	2,115,521	1,231,996	41.76%	418,905	294.10%
12/31/05	642,984	1,924,539	1,281,555	33.41%	447,130	286.62%
12/31/04	999,302	2,304,245	1,304,943	43.37%	526,124	248.03%
12/31/03	911,071	2,724,631	1,813,560	33.44%	492,557	368.19%
12/31/02	723,677	2,554,179	1,830,502	28.33%	450,601	406.24%
12/31/01	1,217,769	2,819,455	1,601,686	43.19%	424,325	377.47%

On a market basis, the actuarial value of assets as of December 31, 2010 is \$1,086,484.

On a market basis, the funded ratio would be 40.16%.

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	2006	2007	2008	2009	2010
Assessed valuations	2,562,012,897	3,044,564,911	3,277,539,459	3,365,125,620	3,172,454,510
Tax rates:					
General	0.2503	0.2592	0.2775	0.2723	0.3055
County Highway	0.0313	0.0412	0.0427	0.0436	0.0462
County Bridge	0.0225	0.0197	0.0182	0.0177	0.0187
County Health	0.0256	0.0232	0.0228	0.0225	0.0239
Mental Health	0.0290	0.0268	0.0273	0.0276	0.0293
Illinois Municipal					
Retirement	0.0704	0.0641	0.0604	0.0617	0.0679
Social Security	0.0432	0.0379	0.0357	0.0369	0.0407
Tuberculosis	0.0002	0.0002	0.0004	0.0004	0.0008
Federal Aid Matching	0.0137	0.0000	0.0002	0.0002	0.0002
Liability Insurance	0.0259	0.0221	0.0202	0.0214	0.0233
Senior Citizens	0.0104	0.0095	0.0097	0.0099	0.0108
VAC	0.0193	0.0100	0.0106	0.0108	0.0117
Extension Education	0.0064	0.0055	0.0053	0.0053	0.0057
Totals	0.5484	0.5195	0.5310	0.5302	0.5847
Tax extensions:					
General	\$ 6,412,729	7,890,971	9,095,172	9,163,910	9,692,166
County Highway	802,874	1,253,164	1,399,509	1,465,512	1,465,357
County Bridge	577,146	600,665	596,512	594,281	593,883
County Health	656,663	707,382	747,279	756,817	756,948
Mental Health	743,877	817,148	894,768	928,438	928,260
Illinois Municipal					
Retirement	1,803,259	1,951,399	1,979,634	2,075,946	2,155,366
Social Security	1,105,554	1,152,545	1,170,082	1,243,077	1,290,872
Tuberculosis	5,130	6,098	13,110	14,134	25,062
Federal Aid Matching	351,418	-	6,555	5,048	5,076
Liability Insurance	664,359	673,843	662,063	719,127	737,913
Senior Citizens	266,769	289,661	317,921	331,465	343,577
VAC	495,063	304,906	347,419	364,107	371,177
Extension Education	164,166	167,698	173,710	178,688	182,099
Totals	\$ 14,049,007	15,815,480	17,403,734	17,840,550	18,547,755
Tax collections	\$ 13,508,631	15,744,775	17,314,136	17,766,695	18,515,206

Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections

	<u>2006</u>	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>
Assessed valuations	<u>\$ 2,562,012,897</u>	<u>3,044,564,911</u>	<u>3,277,539,459</u>	<u>3,365,125,620</u>	<u>3,172,454,510</u>
Tax rates:					
Public Building					
Commission					
Lease	<u>0.0449</u>	<u>0.0409</u>	<u>0.0414</u>	<u>0.0432</u>	<u>0.0550</u>
Tax extensions:					
Public Building					
Commission					
Lease	<u>\$ 1,149,161</u>	<u>1,244,017</u>	<u>1,356,901</u>	<u>1,455,080</u>	<u>1,744,215</u>
Tax collections	<u>\$ 1,145,323</u>	<u>1,238,451</u>	<u>1,349,914</u>	<u>1,449,060</u>	<u>1,741,156</u>

Statement of Charges and Credits to
County Collector for Property Taxes - 2010, 2009, 2008, 2007, and 2006 Levies

	<u>2010 Levy</u>	<u>2009 Levy</u>	<u>2008 Levy</u>	<u>2007 Levy</u>	<u>2006 Levy</u>
Charges to Collector:					
Current taxes expended by					
County Clerk	\$ 277,130,680	\$ 262,659,988	\$ 253,720,265	\$ 233,532,594	\$ 196,055,363
Interest Earned	6,700	25,000	58,700	215,872	404,583
Additional assessments	<u>1,048,803</u>	<u>887,493</u>	<u>1,169,273</u>	<u>932,748</u>	<u>537,507</u>
Total charges to collector	<u>\$ 278,186,183</u>	<u>\$ 263,572,481</u>	<u>\$ 254,948,238</u>	<u>\$ 234,681,214</u>	<u>\$ 196,997,453</u>
Credits to Collector:					
Real estate tax forfeited	\$ 15,277	\$ 278,797	\$ 221,936	\$ 164,057	\$ 149,682
Erroneous assessments and abatements	539,813	628,040	996,895	823,034	266,433
Distributions to taxing bodies	<u>277,631,093</u>	<u>262,665,644</u>	<u>253,729,407</u>	<u>233,694,123</u>	<u>196,581,338</u>
Total credits to collector	<u>\$ 278,186,183</u>	<u>\$ 263,572,481</u>	<u>\$ 254,948,238</u>	<u>\$ 234,681,214</u>	<u>\$ 196,997,453</u>

Legal Debt Margin
November 30, 2011

Assessed Valuation - 2010 levy year	\$ 3,172,454,510
Debt limitation - 2.875% of assessed valuation	\$ 91,208,067
Outstanding indebtedness:	
Loans Payable/Bonds Payable	<u>41,303,762</u>
Total outstanding indebtedness	<u>41,303,762</u>
Legal debt margin	<u>\$ 49,904,305</u>



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Report on Internal Control over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards*

To The Chairman and Members
of the County Board
County of Kendall
Yorkville, Illinois

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2011, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated January 12, 2012. 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County of Kendall, Illinois' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Kendall, Illinois' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of Kendall, Illinois' internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County of Kendall, Illinois, in a separate letter dated January 12, 2012.

This report is intended solely for the information of management, the County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 12, 2012



CERTIFIED PUBLIC ACCOUNTANTS

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Independent Auditors' Report on Compliance With Requirements
That Could Have a Direct and Material Effect on Each Major Program and Internal Control
Over Compliance in Accordance With OMB Circular A-133

To The Chairman and Members
of the County Board
County of Kendall
Yorkville, Illinois

Compliance

We have audited the County of Kendall, Illinois' compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County of Kendall, Illinois' major federal programs for the year ended November 30, 2011. The County of Kendall, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Kendall, Illinois' management. Our responsibility is to express an opinion on the County of Kendall, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Kendall, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County of Kendall, Illinois' compliance with those requirements.

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2011.

Internal Control Over Compliance

The management of the County of Kendall, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Kendall, Illinois' internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the County of Kendall, Illinois' internal control over compliance..

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of management, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other those specified parties.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 12, 2012

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2011

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
U.S. Department of Health and Human Services					
<u>Passed through Illinois Department of Commerce and Community Affairs:</u>					
Community services block grant	93.569	10-231035 11-231035	\$ 35,410 34,853	70,263	
Low income home energy assistance block grant	93.568	10-224035 11-224035	156,801 780,000		* *
Weatherization assistance for low-income persons	93.568	10-402035	58,658	995,459	*
S/A Prev & Treat Block Grant	93.959	11GQ01212 10CM001391	25,741 39,904	65,645	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	165,164	165,164	
Bio-terrorism Preparedness	93.069	2718045	89,791	89,791	
City Response Initiative	93.283	7181107	53,116	53,116	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		102,851	102,851	
Title XX Block Grant	93.667	10CM001391 11GQ01132	2,300 767	3,067	
Child Support Enforcement Program	93.563		4,136	4,136	
<u>Passed through Illinois Center for Disease Control</u>					
Have Fun/Be Healthy Grant	93.945	CCK002336	9,712	9,712	
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Part E	93.052		11,923	11,923	
U.S. Department of Energy					
Weatherization assistance for low-income persons	81.042	10-402035	58,658		*
ARRA- Weatherization assistance for low income persons	81.042	09-491035	171,000	229,658	*

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2011

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
<u>U.S. Department of Housing and Urban Development</u>					
<u>Passed through Illinois Department of Housing and Urban Development</u>					
Supportive Housing	14.235	1L0281B5T120800	22,458	22,458	
Homeless Prevention & Rapid Rehousing	14.257	09-261005	15,537 307,168	322,705	
<u>U.S. Department of Agriculture</u>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	10CM001391 11GQ1212	91,300 65,361		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	631,528	788,189	
<u>Environmental Protection Agency</u>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.605	FY10	1,087	1,087	
<u>Passed through Illinois Emergency Management Agency</u>					
Radon Grant Program	66.032		5,749	5,749	
Hazard Mitigation Grant Program	97.039		43,006	43,006	
<u>U.S. Department of Homeland Security</u>					
<u>Passed through Illinois Emergency Management Agency</u>					
Emergency Management Performance	97.042	11EMAKENDL	37,486	37,486	
<u>US Department of Transportation</u>					
<u>Passed through Illinois Department of Transportation</u>					
Highway Planning & Construction	20.205	P-93-026-06 P-93-020-10	691,107 182,102	873,209	* *
Traffic Safety	20.609		4,310	4,310	
Sustained Traffic Enforcement Program (STEP)	20.600	OP1-6405-090	4,985	4,985	
Non-metro Area Transportation Grant	20.509	IL-18-X-027	<u>106,151</u>	<u>106,151</u>	
Total Expenditures of Federal Awards			<u>\$ 4,010,120</u>	<u>4,010,120</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2011

Note A: Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards presents total federal awards expended for each individual federal program in accordance with OMB Circular A-133, Audits of States, *Local Governments and Non-Profit Organizations*. Federal award program titles are reported as presented in the Catalog of Federal Domestic Assistance (CFDA).

The schedule includes the federal grant activity of the County of Kendall, Illinois and is presented using the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Accordingly, revenues are recognized and recorded in the accounts when cash is earned. In the same manner, expenditures are recognized and recorded when incurred.

Note B: Subrecipients

The County of Kendall, Illinois did not provide federal awards to subrecipients.

Note C: Nonmonetary

Nonmonetary assistance of \$631,528 for the Special Supplemental Nutrition Program for Women, Infants and Children is reported at the fair market value of the commodities received and disbursed. The County also received noncash vaccine donations in the amount of \$165,164.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2011

A. SUMMARY OF AUDITORS' RESULTS

1. The Auditors' Report expresses an unqualified opinion on the combined financial statements of the County of Kendall, Illinois.
2. No significant deficiencies or material weaknesses relating to the audit of the combined financial statements are reported in the Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
4. No significant deficiencies or material weaknesses relating to the audit of the major federal award programs is reported in the Independent Auditors' Report on Compliance With Requirements That Could Have a Direct & Material Effect on Each Major Program and On Internal Control Over Compliance in Accordance with OMB Circular A-133.
5. The Auditors' Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unqualified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Part C of this Schedule.
7. The programs tested as major programs include: Weatherization Assistance for Low Income Persons (CFDA #81.042), Low Income Home Energy Assistance Block Grant (CFDA #93.568), Weatherization Assistance for Low Income Persons (CFDA #93.568) and Highway Planning & Construction (CFDA #20.205).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Kendall, Illinois was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

COUNTY OF KENDALL, ILLINOIS

**Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2011**

There were no Single Audit findings for the fiscal year ended November 30, 2010.