

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

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

Prepared by:

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CERTIFIED PUBLIC ACCOUNTANTS

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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2012, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County 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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2012, 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 10, 2013, 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, budgetary comparison information and IMRF schedule of funding progress on pages 3 through 12 and 55 through 84 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 10, 2013

MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2012

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, 2012. 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 \$1,406,615 to \$119,804,943 in 2012 from \$118,398,328 in 2011. The build-out of the Public Safety Center Basement for KenCom services was completed during the current year. As a result, an additional \$1,231,777 was added to capital assets for building improvements.
- During the current fiscal year, the County's total revenues exceeded total expenditures by \$1,509,718.
- The County's General Fund ended the year with a fund balance of \$17,837,940 which represents a 9.2% increase from the prior year. The Health & Human Services Fund ended the year with a fund balance of \$2,222,014, the IMRF & Social Security Fund ended the year with a fund balance of \$1,084,470, the Transportation Sales Tax Fund ended the year with a fund balance of \$6,932,236, the Public Safety Sales Tax Fund ended the year with a fund balance of \$2,883,120, and overall, the County ended the year with a fund balance of \$48,779,004 which represents a 3.2% increase from the prior year.
- The General Fund's total expenditures of \$21,902,877 were \$1,385,265 less than the \$23,288,142 budgeted for the 2012 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. The fund financial statements begin on page 15. For governmental activities, the fund financial 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 has two component units: 1) Kendall County Forest Preserve District 2) Kendall County Public Building Commission.

Overview of the Financial Statements

This report consists of five parts: Government-wide Financial Statements, Fund Financial Statements, Notes to 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, 2012

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.
- 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:* All 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 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 these funds. The County is responsible for the fiduciary funds' assets which 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, 2012

Required Supplementary Information: The Management's Discussion and Analysis, the Major Funds' Budgetary Comparison Schedules, and IMRF Schedule of Funding Progress 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 and individual fund 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 percent public safety sales tax to cover increased demands on the County's correctional and criminal justice systems and ½ percent 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, 2012

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 levies 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 | -Economic Development 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 | -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 |
| -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 |
| -Salt Storage Building Maintenance Fund | -County Clerk Debt Certificate Surcharge Fund |
| -Jail Commissary Fund | -Hire Back Transportation Safety Highway Fund |
| -Sheriff's Range Fund | -State's Attorney Records Automation |
| -HAVA Grant Fund | |

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2012

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

Debt Service Funds:

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2012

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

	Governmental Activities		% Change
	2012	2011	2011-2012
Assets:			
Current and other assets	\$ 69,972,259	67,777,281	3.24%
Capital assets	111,834,701	112,432,804	-0.53%
Total assets	\$ 181,806,960	180,210,085	0.89%
Liabilities:			
Due in one year	\$ 1,235,000	745,000	65.77%
Long-term debt outstanding	39,573,762	40,558,762	-2.43%
Other Liabilities	21,193,255	20,507,995	3.34%
Total liabilities	\$ 62,002,017	61,811,757	0.31%
Net assets:			
Invested in capital assets net of debt	\$ 71,025,939	71,129,042	-0.14%
Restricted	25,476,478	23,878,183	6.69%
Unrestricted	23,302,526	23,391,103	-0.38%
Total net assets	\$ 119,804,943	118,398,328	1.19%

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

- A. **Total Assets:** At the end of FY 2012, total assets were \$181,806,960 compared to \$180,210,085 for FY 2011.
- B. **Total Liabilities:** At the end of FY 2012, total liabilities stood at \$62,002,017 versus \$61,811,757 at the end of FY 2011.
- C. **Net Assets:** At the close of the FY 2012, County equity stood at \$119,804,943 an increase of \$1,406,615 from FY 2011.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2012

Table 2
Change in Net Assets

	Governmental Activities		% Change
	2012	2011	2012-2011
Revenues			
Program Revenues:			
Charges for services	\$ 11,735,241	10,768,468	8.98%
Federal grants, State grants and entitlements	4,760,874	4,473,041	6.43%
General Revenues:			
Property taxes	20,420,214	20,256,362	0.81%
Other taxes	15,165,108	14,991,695	1.16%
Other general revenues	3,986,123	4,308,238	-7.48%
Total revenues	56,067,560	54,797,804	2.32%
Program expenses			
General government	10,662,512	9,965,520	6.99%
Judiciary and courts	6,694,264	5,250,599	27.50%
Education	266,320	267,685	-0.51%
County development	1,394,246	692,118	101.45%
Public safety	9,613,347	10,451,947	-8.02%
Highways and bridges	8,291,619	4,873,200	70.15%
Public health	5,968,964	6,174,866	-3.33%
Public welfare	188,983	176,314	7.19%
Employee benefit costs	10,376,155	9,765,197	6.26%
Unallocated interest	1,204,535	1,734,032	-30.54%
Total expenses	54,660,945	49,351,478	10.76%
Change in net assets	1,406,615	5,446,326	74.17%
Net assets at beginning of the year	118,398,328	112,952,002	4.82%
Net assets at end of year	\$ 119,804,943	118,398,328	1.19%

D. **Total Revenues:** Revenues increased by \$1,269,756 from FY2011 to FY2012. 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 increased during the current year. Grant revenue also increased as a result of an increase in both transit grant revenue and capital project grants.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2012

E. **Total Expenses:** The majority of the expenditures in the County budget continue to be salaries and benefits. Personnel expenses (salaries/wages and retirement costs) as a percentage of the County are approximately 50% of the total expenses of the County. Health insurance costs have steadily increased for the County. Medical and dental premium rates increased 10% for FY 2010, 10.6% for FY 2011, and 10.5% for FY 2012. During the current fiscal year, the County recorded a write-off of bad debt in the amount of \$750,000. The County had a note receivable with WB Holdings, LLC. The Company was unable to pay the amount due back to the County due to the failure of the business. The write-off resulted in a significant increase in the County Development expenditures.

In FY 2012, 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	
	2012	2011	2012	2011
General Government	\$ 10,662,512	9,965,520	4,490,803	4,642,269
Judiciary and courts	6,694,264	5,250,599	5,612,380	4,135,903
Education	266,320	267,685	266,320	267,685
County Development	1,394,246	692,118	1,382,493	680,675
Public Safety	9,613,347	10,451,947	7,375,773	9,211,642
Highways & Bridges	8,291,619	4,873,200	8,013,833	4,254,459
Public Health	5,968,964	6,174,866	1,552,995	1,477,469
Public Welfare	188,983	176,314	(28,295)	(6,485)
Employee Retirement Costs	10,376,155	9,765,197	8,287,728	7,712,320
Debt Service	1,204,535	1,734,032	1,204,535	1,734,032
Total	\$ 54,660,945	49,351,478	38,158,565	34,109,969

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:** Fiscal year 2012 reflects the second year a separate fund was used to account for revenues and expenditures for the emergency dispatch operation known as KenCom. Prior to the creation of the fund, operational expenditures were accounted for in the General Fund. In fiscal year 2012, the County Board decided not to maximize the County property tax levy to the full extent available by the Property Tax Extension Limitation Act (PTELL). The Public Building Commission levy was reduced by \$419,630. To cover the difference, a transfer of \$419,630 was made from the General Fund to the Public Building Commission.

H. **Change in net assets:** Net assets increased by approximately 1.2% during the current fiscal year. Capital assets decreased by close to \$600,000 due to the depreciation expense recorded. The most significant addition was the build-out of the public safety center basement for KenCom. Long-term debt outstanding decreased by \$495,000. Cash increased by \$3,466,556 as a result of the current year increase in revenue received.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2012

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.

The County experienced a dynamic growth period from 2000-2010.

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 2012 budget process. The budget was amended in November of 2012.

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:

- Circuit Court Judge – Over budget by \$3,884 - Part-time bailiffs was not budgeted for even though \$6,315 was spent.
- Jury Commission – Over budget by \$25,427 - \$44,987 was expended for juror per diem, but only \$17,950 was budgeted.

5. A description of significant capital asset and long-term debt activity The construction in the Public Safety Center basement to build a facility for KenCom 911 emergency response services was completed during the current fiscal year. The County issued \$4,215,000 in General Obligation Refunding Bonds, Series 2011 used to refinance a portion of the previously issued General Obligations Bonds, Series 2002B.

6. Capital Assets

At November 30, 2012, the County of Kendall had \$111,834,701 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>2012</u>	<u>2011</u>
Land and Improvements	\$ 4,231,500	4,059,500
Buildings and improvements	49,207,457	49,276,473
Equipment	1,000,298	1,441,256
Infrastructure	57,395,446	57,655,575
Totals	\$ 111,834,701	112,432,804

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2012

7. **Debt** At year-end, the County had \$40.8 million in bonds and notes outstanding in 2012 compared to \$41.3 million in 2011. This is a decrease of 1.2 percent as shown in Table 5. See the notes to financial statements for more information on outstanding debt.

Table 5
Outstanding Debt at Year-end

	Governmental Activities		
	2012	2011	Due in One Year
General obligation bonds:			
Series 2002A	\$ 1,055,000	1,390,000	405,000
Series 2002B	85,000	4,130,000	85,000
Series 2007A	2,955,000	3,155,000	180,000
Series 2007B	5,303,762	5,303,762	-
Series 2008	8,570,000	8,700,000	510,000
Series 2009	10,000,000	10,000,000	-
Refunding bonds:			
Series 2010	8,625,000	8,625,000	-
Series 2011	4,215,000	-	55,000
Totals	\$ 40,808,762	41,303,762	1,235,000

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 limit operational expenditures. State statute was passed in fiscal year 2012 that will divert the County's share of inheritance taxes to the State. The amount diverted for fiscal year 2012 was \$179,947.
9. **Contacting the County's Financial Management** This financial report is designed to provide our citizens, taxpayers, customers, 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, 2012

	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2012	2011	2012	
<u>Assets</u>				
Cash including savings accounts and certificates of deposit	\$ 44,434,849	40,968,293	6,291,470	3,435,515
Receivables:				
Property taxes	20,331,234	20,064,796	3,666,923	-
Sales tax	2,002,019	1,991,545	-	-
Illinois income tax	763,472	865,678	-	-
Motor fuel tax	144,615	156,062	-	-
Other receivables	1,158,428	1,627,730	650,000	-
Inventory	114,391	238,816	-	-
Prepaid expenses	910,767	993,227	-	-
Notes receivable - restricted grant programs	112,484	871,134	-	-
Capital Assets				
Land	4,231,500	4,059,500	66,665,382	2,690,000
Buildings	67,855,680	66,547,694	3,455,762	31,799,590
Equipment and vehicles	8,235,053	7,994,133	505,141	1,377,848
Infrastructure	66,407,423	65,330,108	-	-
Accumulated depreciation	(34,894,955)	(31,498,631)	(2,060,353)	(13,245,219)
Total assets	<u>\$ 181,806,960</u>	<u>180,210,085</u>	<u>79,174,325</u>	<u>26,057,734</u>
<u>Liabilities</u>				
Accounts payable	\$ 862,021	443,199	117,069	-
Deferred revenues - property taxes	20,331,234	20,064,796	3,666,923	-
Accrued interest	-	-	980,221	50,729
Bonds payable				
Due within one year	1,235,000	745,000	624,000	2,740,000
Due in more than one year	39,573,762	40,558,762	48,071,000	475,000
Total liabilities	<u>\$ 62,002,017</u>	<u>61,811,757</u>	<u>53,459,213</u>	<u>3,265,729</u>
<u>Net Assets</u>				
Invested in capital assets, net of related debt	\$ 71,025,939	71,129,042	19,870,932	19,407,219
Restricted	25,476,478	23,878,183	5,710,728	3,384,786
Unrestricted	23,302,526	23,391,103	133,452	-
Total net assets	<u>\$ 119,804,943</u>	<u>118,398,328</u>	<u>25,715,112</u>	<u>22,792,005</u>

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, 2012

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		Total Component Units	
					Governmental Activities 2012	2011	Forest Preserve	Public Building Commission
Governmental activities:								
General government	\$ 10,662,512	5,192,079	637,997	341,633	(4,490,803)	(4,642,269)	-	(1,327,635)
Judiciary and courts	6,694,264	1,069,476	12,408	-	(5,612,380)	(4,135,903)	-	-
Education	266,320	-	-	-	(266,320)	(267,685)	-	-
County development	1,394,246	7,988	-	-	(1,386,258)	(680,675)	-	-
Public safety	9,613,347	2,237,574	-	-	(7,375,773)	(9,211,642)	-	-
Highways and bridges	8,291,619	275,286	-	-	(8,016,333)	(4,254,459)	-	-
Public health	5,968,964	647,133	3,768,836	-	(1,552,995)	(1,477,469)	-	-
Public welfare	188,983	217,278	-	-	28,295	6,485	-	-
Employee benefits	10,376,155	2,088,427	-	-	(8,287,728)	(7,712,320)	-	-
Culture and recreation	-	-	-	-	-	-	(906,194)	-
Unallocated interest	1,204,535	-	-	-	(1,204,535)	(1,734,032)	(2,556,086)	(129,625)
Total governmental activities	54,660,945	11,735,241	4,419,241	341,633	(38,164,830)	(34,109,969)	(3,462,280)	(1,457,260)
Total primary government	\$ 54,660,945	11,735,241	4,419,241	341,633	(38,164,830)	(34,109,969)	(3,462,280)	(1,457,260)
General revenues:								
Taxes:								
Property taxes					\$ 20,420,214	20,256,362	3,514,607	-
Retailers' occupation tax					9,636,539	9,661,391	-	-
Supplemental sales tax					2,452,039	2,411,666	-	-
Illinois use tax					380,178	369,731	-	-
Illinois income tax					2,190,750	2,044,229	-	-
Illinois replacement tax					505,602	504,678	-	-
Intergovernmental					3,218,694	3,421,119	-	2,867,000
Interest on investments					74,568	93,286	7,181	1,181
Franchise fees					182,274	91,310	-	-
Miscellaneous					510,587	702,523	341,800	-
Total general revenues and transfers					39,571,445	39,556,295	3,863,588	2,868,181
Change in net assets					1,406,615	5,446,326	401,308	1,410,921
Net assets at beginning of year					118,398,328	112,952,002	25,313,804	21,381,084
Net assets at end of year					\$ 119,804,943	118,398,328	25,715,112	22,792,005

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

Balance Sheet - Governmental Funds
November 30, 2012

	Governmental Fund Types						Totals	
	General	Health and Human Services Department	I.M.R.F. & Social Security	Transportation Sales Tax	Public Safety Sales Tax	Non-major Governmental Funds	2012	2011
Assets								
Cash including savings accounts and certificates of deposit	\$ 15,766,304	1,897,910	1,074,888	6,250,020	2,162,181	17,283,546	44,434,849	40,968,293
Receivables:								
Sales tax	569,141	-	-	720,939	720,939	-	2,002,019	1,991,545
Illinois income tax	763,472	-	-	-	-	-	763,472	865,678
Motor fuel tax	-	-	-	-	-	144,615	144,615	156,062
Other receivables	493,259	434,848	9,582	-	-	220,739	1,158,428	1,627,730
Inventory	-	114,391	-	-	-	-	114,391	238,816
Prepaid expenses	365,767	-	-	-	-	545,000	910,767	993,227
Notes receivable - restricted grant programs	-	-	-	-	-	112,484	112,484	871,134
Total assets	\$ 17,948,943	2,447,149	1,084,470	6,970,959	2,883,120	18,306,384	49,641,025	47,712,485
Liabilities								
Accounts payable	\$ 111,003	225,135	-	38,723	-	487,160	862,021	443,199
Total liabilities	\$ 111,003	225,135	-	38,723	-	487,160	862,021	443,199
Fund Balance								
Fund balances:								
Non-spendable	\$ -	114,391	-	-	-	-	114,391	1,232,043
Committed	-	-	-	-	-	5,350,195	5,350,195	6,135,055
Assigned	-	-	-	-	-	-	-	-
Restricted	-	2,107,623	1,084,470	6,932,236	2,883,120	12,469,029	25,476,478	23,878,183
Unassigned fund balance	17,837,940	-	-	-	-	-	17,837,940	16,024,005
Total fund balance	17,837,940	2,222,014	1,084,470	6,932,236	2,883,120	17,819,224	48,779,004	47,269,286
Total liabilities and fund balance	\$ 17,948,943	2,447,149	1,084,470	6,970,959	2,883,120	18,306,384	49,641,025	47,712,485

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

Reconciliation to Statement of Net Assets
November 30, 2012

Reconciliation to Statement of Net Assets

	November 30,	
	2012	2011
Fund balances- total governmental funds	\$ 48,779,004	47,269,286
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	146,729,656	143,931,435
Accumulated depreciation	(34,894,955)	(31,498,631)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.	(40,808,762)	(41,303,762)
Net assets of governmental activities	<u>\$ 119,804,943</u>	<u>118,398,328</u>

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, 2012

	General	Health and Human Services Department	I.M.R.F. & Social Security	Transportation	Public Safety Sales Tax	Non-major Governmental Funds	Totals	
				Sales Tax			November 30,	
							2012	2011
Revenues								
Property taxes	\$ 9,986,795	757,172	3,546,990	-	-	6,129,257	20,420,214	20,256,362
Other taxes	6,293,802	-	166,790	4,352,258	4,352,258	-	15,165,108	14,991,695
Intergovernmental	539,991	-	2,088,427	-	-	2,588,371	5,216,789	5,473,996
Licenses and permits	502,452	-	-	-	-	-	502,452	344,896
Revenue from services:								
Fines & forfeitures	5,959,156	413,578	-	-	-	2,636,665	9,009,399	7,855,204
Reimbursements	-	-	90,332	-	-	317,237	407,569	606,801
Grants	52,902	3,768,836	-	-	-	939,136	4,760,874	4,473,041
Interest on investments	44,133	77	65	5,153	6,118	19,022	74,568	93,286
Miscellaneous	313,770	25,164	-	20,045	-	228,615	587,594	702,523
Total revenues	23,693,001	4,964,827	5,892,604	4,377,456	4,358,376	12,858,303	56,144,567	54,797,804
Expenditures:								
Current:								
General government	4,340,402	-	-	-	-	5,537,804	9,878,206	8,829,876
Judiciary and courts	3,376,194	-	-	-	-	902,779	4,278,973	4,057,170
Education	85,762	-	-	-	-	180,558	266,320	267,685
County development	635,550	-	-	-	-	758,696	1,394,246	692,118
Public safety	8,889,428	-	-	-	-	1,699,646	10,589,074	10,196,803
Highways and bridges	-	-	-	2,261,851	-	4,996,743	7,258,594	4,855,297
Public health	-	5,438,071	-	-	-	394,572	5,832,643	5,889,286
Public welfare	188,983	-	-	-	-	-	188,983	176,314
Employee benefits	4,310,026	-	6,066,129	-	-	-	10,376,155	9,765,197
Capital Outlay	76,532	-	-	904,620	-	1,813,961	2,795,113	1,572,954
Debt Service-Interest	-	-	-	-	-	1,204,535	1,204,535	1,734,032
Debt Service-Principal	-	-	-	-	-	4,710,000	4,710,000	1,140,000
Total expenditures	21,902,877	5,438,071	6,066,129	3,166,471	-	22,199,294	58,772,842	49,176,732
Excess (deficiency) of revenues over (under) expenditures	1,790,124	(473,244)	(173,525)	1,210,985	4,358,376	(9,340,991)	(2,628,275)	5,621,072
Other financing sources (uses):								
Operating transfers in	2,317,782	864,067	293,000	38,018	-	5,861,456	9,374,323	8,159,411
Operating transfers out	(2,602,098)	(13,600)	-	-	(4,740,429)	(2,018,196)	(9,374,323)	(8,159,411)
Issuance cost/premium/discount	-	-	-	-	-	(77,007)	(77,007)	-
Bond Proceeds	-	-	-	-	-	4,215,000	4,215,000	-
Total other financing sources (uses)	(284,316)	850,467	293,000	38,018	(4,740,429)	7,981,253	4,137,993	-
Net change in fund balance	1,505,808	377,223	119,475	1,249,003	(382,053)	(1,359,738)	1,509,718	5,621,072
Fund balance, beginning 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
Fund balance, end of year	\$ 17,837,940	2,222,014	1,084,470	6,932,236	2,883,120	17,819,224	48,779,004	47,269,286

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

Reconciliation to Statement of Activities
November 30, 2012

	November 30,	
	2012	2011
Net change in fund balances- total governmental funds	\$ 1,509,718	5,621,072
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	4,710,000	1,140,000
Receipts of bond proceeds are recorded as revenue for governmental funds	(4,215,000)	-
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 Depreciation expense	2,929,579 (3,527,682)	2,821,651 (4,136,397)
Change in Net Assets of Governmental Activities	<u>\$ 1,406,615</u>	<u>5,446,326</u>

Statement of Fiduciary Net Assets
November 30, 2012

	Fiduciary Fund Types		Totals	
	Trust and Agency	Insurance Program Fund	November 30, 2012	2011
<u>Assets</u>				
Cash including savings accounts and certificates of deposit	\$ 11,337,100	32,039	11,369,139	18,120,006
Other receivables	-	-	-	-
Total assets	<u>\$ 11,337,100</u>	<u>32,039</u>	<u>11,369,139</u>	<u>18,120,006</u>
<u>Liabilities and Net Assets</u>				
Liabilities:				
Trust deposits	\$ 11,237,100	-	11,237,100	18,002,215
Total liabilities	<u>\$ 11,237,100</u>	<u>-</u>	<u>11,237,100</u>	<u>18,002,215</u>
Net Assets:	<u>\$ 100,000</u>	<u>32,039</u>	<u>132,039</u>	<u>117,791</u>
Total liabilities and net assets	<u>\$ 11,337,100</u>	<u>32,039</u>	<u>11,369,139</u>	<u>18,120,006</u>

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

Statement of Changes in
Fiduciary Net Assets

For the Year Ended November 30, 2012

	Working Cash Fund	Insurance Program Fund	Total
Additions	\$ -	150,000	150,000
Deductions	-	135,752	135,752
Excess of revenues over expenditures	-	14,248	14,248
Net assets, beginning of year	100,000	17,791	117,791
Net assets, end of year	\$ 100,000	32,039	132,039

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

NOTES TO FINANCIAL STATEMENTS

Notes to Financial Statements
For the Year Ended November 30, 2012

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 two 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. Management has concluded that a blended presentation of the KCFPD would cause the reporting entity's financial statements to be misleading. Therefore, the KCFPD has been included discretely in the government-wide financial statements only, after the County totals.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2012

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

A. *The Financial Reporting Entity (continued)*

1. Individual Component Unit Disclosures (continued)

The KCPBC's fiscal year end is October 31st. The KCPBC amounts reported in the government-wide financial statements are presented for the year ended October 31, 2012. The KCPBC has issued separate financial statements that can be obtained at the address disclosed below.

The Kendall County Forest Preserve District (KCFPD) is governed by a ten-member board appointed by the County. Management has concluded that a blended presentation of the KCFPD would cause the reporting entity's financial statements to be misleading. Therefore, the KCFPD has been included discretely in the government-wide financial statements only, after the County totals. The KCFPD has issued separate financial statements that can be obtained at the address below.

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 statements (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, 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, Public Health and Retirement costs, etc.). Operating grants include operating-specific and discretionary grants while the capital grants column reflects capital-specific grants.

The net costs (by function) are normally covered by general revenues (property, income, use, sales and related taxes, intergovernmental revenues, interest income, etc.). Allocation of indirect costs is included in the program expenditures reported for individual functions and activities.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2012

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 major 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, 2012

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 Program 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.

In the fund financial statements, governmental activities are presented using the “current financial resources” measurement focus or the “economic resources” measurement focus:

- 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, 2012

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, 2012

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 and accounted for using the first in, first out method (FIFO).

Prepays:

Prepaid expenses are not maintained throughout the fiscal year as the County records transactions using the cash basis of accounting. At fiscal year end, the County records an adjusting journal entry to record all expenses which are currently prepaid (insurance, technology, utilities, etc.)

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, 2012

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. In the government-wide financial statements, 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, 2012

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, 2012, 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 Government-wide Statement of Net Assets, except for the net residual amount due between governmental activities, which are reported as internal balances.
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.

Notes to Financial Statements
For the Year Ended November 30, 2012

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

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 and records transactions throughout the year using the cash basis of accounting. The financial statements are presented using the accrual basis of accounting. However, the recording of receivables/payables to convert the County to the accrual basis of accounting have not significantly changed from year to year. As a result, the difference between the cash basis and accrual basis of accounting on the financial statements is considered to be immaterial. The County's fiscal year 2012 budget was passed on November 28, 2011 and amended on November 28, 2012. 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, 2012

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, 2012, the carrying amount of the County's deposits was \$48,772,363 and the bank balance was \$52,258,032. 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	50,094,989	46,704,775
Category #3	<u>2,163,043</u>	<u>2,067,588</u>
	\$ <u>52,258,032</u>	<u>48,772,363</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, 2012

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>10,931,900</u>	<u>10,931,880</u>
	\$ <u>10,931,900</u>	<u>10,931,880</u>

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 2011 levy in the amount of \$20,414,796 was adopted on December 6, 2011, and increased slightly to \$20,416,633. The 2012 tax levy in the amount of \$20,331,234 was adopted on November 20, 2012 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, 2012

NOTE 3: PROPERTY TAXES - (CONTINUED)

On the government-wide financial statements, property taxes receivable and deferred as of November 30, 2012, represent the 2012 tax levy that will be collected after May 1, 2013. 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 \$774,892 of property taxes was collected, \$109,971 was spent on expenses and deductibles and \$852,598 was spent on insurance premiums and claims for a total of \$962,569, resulting in a restricted fund balance of \$77,072.

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 2011 was 11.25 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 2011 was \$1,091,920.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/11	\$1,091,920	100%	\$0
12/31/10	1,085,975	100	0
12/31/09	874,696	100	0

Notes to Financial Statements
For the Year Ended November 30, 2012

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

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Regular plan was 73.24 percent funded. The actuarial accrued liability for benefits was \$21,700,440 and the actuarial value of assets was \$15,892,765, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,807,675. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$9,705,954 and the ratio of the UAAL to the covered payroll was 60 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 2011 was 16.70 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.

Notes to Financial Statements
For the Year Ended November 30, 2012

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

Annual Pension Cost. The required contribution for calendar year 2011 was \$1,175,370.

TREND INFORMATION

Actuarial Valuation <u>Date</u>	Annual Pension Cost (APC)	Percentage of APC <u>Contributed</u>	Net Pension <u>Obligation</u>
12/31/11	\$1,175,370	100%	\$0
12/31/10	1,140,602	100	0
12/31/09	869,248	100	0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% 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, 2009 is being amortized as a level percentage of projected payroll on an open 30 year basis.

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 69.93 percent funded. The actuarial accrued liability for benefits was \$23,666,301 and the actuarial value of assets was \$16,549,432, resulting in an underfunded actuarial accrued liability (UAAL) of \$7,116,869. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$7,038,142 and the ratio of the UAAL to the covered payroll was 101 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.

Notes to Financial Statements
For the Year Ended November 30, 2012

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 2011 was 30.98 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 2011 was \$188,846.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/10	\$188,846	100%	\$0
12/31/10	212,589	100	0
12/31/09	234,682	100	0

The required contribution for 2011 was determined as part of the December 31, 2009, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2009, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% 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, 2009 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, 2012**

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

Funded Status and Funding Progress. As of December 31, 2011, the most recent actuarial valuation date, the Elected County Official plan was 46.47 percent funded. The actuarial accrued liability for benefits was \$2,775,981 and the actuarial value of assets was \$1,290,080, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,485,901. The covered payroll for calendar year 2011 (annual payroll of active employees covered by the plan) was \$609,574 and the ratio of the UAAL to the covered payroll was 244 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, 2012, 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, 2012:

Assessed valuation (2011)	<u>\$ 2,917,287,004</u>
Statutory debt limitation (2.875%)	\$ 83,872,001
Amount of debt applicable to debt limitation	<u>40,808,762</u>
Legal Debt Margin	<u>\$ 43,063,239</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 10: CHANGES IN CAPITAL ASSETS

	Primary Government			Balance as of November 30, 2012
	Balance as of December 1, 2011	Additions	Deletions	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 4,059,500	172,000	-	4,231,500
 Total capital assets not being depreciated:	 4,059,500	 172,000	 -	 4,231,500
Depreciable capital assets:				
Buildings and Improvements	66,547,694	1,307,986	-	67,855,680
Road Network	43,667,833	1,077,315	-	44,745,148
Bridge Network	21,662,275	-	-	21,662,275
Vehicles	4,069,965	262,673	131,359	4,201,280
Equipment	3,924,168	109,605	-	4,033,773
 Total depreciable capital assets:	 139,871,935	 2,757,579	 131,359	 142,498,156
Less accumulated depreciation:				
Buildings and Improvements	17,271,221	1,377,002	-	18,648,223
Road Network	5,085,684	894,903	-	5,980,587
Bridge Network	2,588,850	442,540	-	3,031,390
Vehicles	3,579,880	302,236	131,359	3,750,757
Equipment	2,972,996	511,002	-	3,483,998
 Total accumulated depreciation:	 31,498,631	 3,527,682	 131,359	 34,894,955
Governmental Activities Capital Assets, Net	\$ 112,432,804	(598,103)	-	111,834,701

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 986,749
Judiciary and courts	601,330
Public safety	290,181
Highways and bridges	1,503,101
Public health	146,321
 Total	 \$ 3,527,682

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

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 fiscal year 2012 budget was adopted on November 29, 2011 and was amended on November 28, 2012. The fiscal year 2013 budget was adopted on November 28, 2012.

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 two notes with an outstanding principal balance as of November 30, 2012. They are as follows:

Custard Cup	\$ 55,998
Can Man	14,598

Due to the struggling financial position of two business, there are not current amortization tables for future amounts due to the County. Payments are being made as the companies are able to make the payments. The County is accumulating interest and increasing the balance due as payments are missed.

During the current fiscal year, the County recorded a write-off of bad debt in the amount of \$750,000. The County had a note receivable with WB Holdings, LLC. The Company was unable to pay the amount due back to the County due to the failure of the business.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 12: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS - (CONTINUED)

The CSBG Fund currently has four notes with an outstanding principal balance. As of November 30, 2012, the outstanding balance of the four notes is \$41,888.

Amounts due to the County over the next five year are as follows:

Due Date	Amount
<u>November 30</u>	
2013	\$ 6,249
2014	5,660
2015	5,895
2016	6,136
2017	7,439

NOTE 13: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Special Revenue Funds:	<u>Amount</u>
Health and Human Services Fund	\$ 506,908
Court Automation Fund	1,573
Liability Insurance Fund	14,569
Child Support Collection Fund	5,204
State's Attorney Drug Enforcement Fund	190
Law Library Fund	26,294
County Reserve	7,088
*Child Advocacy Fund	516
*Sheriff's COPS Technology Grant Fund	12,586
Rental Housing Support Program Fund	12,278
Circuit Clerk Operations & Admin. Fund	58
Kendall Area Transit Fund	187,578
Jail Commissary Fund	242
*HAVA Grant Fund	64,893
Capital Project Funds:	
Animal Control Capital Improvement Fund	21,507
Special Construction Public Safety Basement	25
*Admin. Building Bond Proceeds 2011 Fund	4,132,078

*Budget not adopted

COUNTY OF KENDALL, ILLINOIS

**Notes to Financial Statements
For the Year Ended November 30, 2012**

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, 2012, 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	\$ 20,331,234
Replacement Tax	29,036
Sales Tax	2,002,019
Income Tax	763,472
Use Tax	65,259
Motor Fuel Tax	144,615
Other	1,064,133
Total	<u>\$ 24,399,768</u>

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>
November 1	
2013	180,000
2014	183,000
2015	180,000

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 16: LEASES - (CONTINUED)

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 \$282,251 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. The Health Department has paid more than required per the amortization table as a result of receiving the full levy request in recent years.

C. Kencom 911

The County has a lease with Kencom in the amount of \$100,000 per year. Kencom makes quarterly payments of \$25,000 to the County effective September 1, 2012 – August 1, 2022. The lease is for the build out of the public safety center basement for emergency 911 purposes. The construction was funded by the County and is being reimbursed over a ten year period.

Amounts due to the County over the next five years are as follows:

November 30, 2013	100,000
November 30, 2014	100,000
November 30, 2015	100,000
November 30, 2016	100,000
November 30, 2017	100,000

COUNTY OF KENDALL, ILLINOIS

**Notes to Financial Statements
For the Year Ended November 30, 2012**

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>
9 Copiers	Monthly	60 months	\$ 1,956
Various Copiers	Monthly	Various	1,140
Postage Machine	Annual	1 year	2,883
Postage Machine	Monthly	63 months	460
Postage Machine	Quarterly	63 months	549
Mail Machine	Quarterly	63 months	373
Storage Space	Monthly	12 months	150
Sheriff Motorcycles	Annual	12 months	6,000

Lease payments for the next five years are as follows:

November 30, 2013	57,045
November 30, 2014	47,821
November 30, 2015	27,211
November 30, 2016	24,964
November 30, 2017	-

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, 2012:

	<u>Payable at November 30, 2011</u>	<u>Debt Proceeds</u>	<u>Debt/ Bonds Retired</u>	<u>Payable at November 30, 2012</u>	<u>Due Within One Year</u>
General Obligation					
Series 2002A	\$ 1,390,000	-	335,000	1,055,000	405,000
Series 2002B	4,130,000	-	4,045,000	85,000	85,000
Series 2007A	3,155,000	-	200,000	2,955,000	180,000
Series 2007B	5,303,762	-	-	5,303,762	-
Series 2008	8,700,000	-	130,000	8,570,000	510,000
Series 2009	10,000,000	-	-	10,000,000	-
Refunding Bonds					
Series 2010	8,625,000	-	-	8,625,000	-
Series 2011	-	4,215,000	-	4,215,000	55,000
Total	<u>\$ 41,303,762</u>	<u>4,215,000</u>	<u>4,710,000</u>	<u>40,808,762</u>	<u>1,235,000</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

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% based on the bond agreement/amortization schedule. The Refunding Bonds are being used to refinance a portion of the Series 2002A General Obligation Bonds.

The schedule of future payments for the Series 2010 Refunding Bonds is as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>2,222,950</u>	<u>10,847,950</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 17: LONG-TERM DEBT – (CONTINUED)

On September 28, 2010, Kendall County issued \$8,625,000 of Series 2010 Refunding Bonds to refinance a portion of the Series 2002A General Obligation Bonds.

The schedule of future payments for the remaining Series 2002 A G.O. Bonds is as follows:

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2012	\$ 405,000	22,319	427,319
6/1/2013	-	14,219	14,219
12/1/2013	<u>650,000</u>	<u>14,219</u>	<u>664,219</u>
Total	<u>\$ 1,055,000</u>	<u>50,756</u>	<u>1,105,756</u>

On November 17, 2011, Kendall County entered an agreement to issue \$4,215,000 of Series 2011 Refunding Bonds at a variable interest rate of (2-4%). The Refunding Bonds are being used to refinance a portion of the Series 2002B General Obligation Bonds.

The schedule of future payments for the remaining Series 2002B G.O. Bonds is as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2012	<u>\$ 85,000</u>	<u>3,506</u>	<u>88,506</u>
Total	<u>\$ 85,000</u>	<u>3,505</u>	<u>88,505</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 17: LONG-TERM DEBT – (CONTINUED)

The schedule of future payments for the Series 2011 Refunding Bonds is as follows:

Date	Principal	Interest	Total
12/1/2012	\$ 55,000	67,153	122,153
6/1/2013	-	66,603	66,603
12/1/2013	145,000	66,603	211,603
6/1/2014	-	65,153	65,153
12/1/2014	155,000	65,153	220,153
6/1/2015	-	63,603	63,603
12/1/2015	155,000	63,603	218,603
6/1/2016	-	62,053	62,053
12/1/2016	160,000	62,053	222,053
6/1/2017	-	60,453	60,453
12/1/2017	170,000	60,453	230,453
6/1/2018	-	58,753	58,753
12/1/2018	175,000	58,753	233,753
6/1/2019	-	56,128	56,128
12/1/2019	180,000	56,128	236,128
6/1/2020	-	53,428	53,428
12/1/2020	190,000	53,428	243,428
6/1/2021	-	50,578	50,578
12/1/2021	200,000	50,578	250,578
6/1/2022	-	47,578	47,578
12/1/2022	210,000	47,578	257,578
6/1/2023	-	44,428	44,428
12/1/2023	190,000	44,428	234,428
6/1/2024	-	41,388	41,388
12/1/2024	205,000	41,388	246,388
6/1/2025	-	38,108	38,108
12/1/2025	205,000	38,108	243,108
6/1/2026	-	34,571	34,571
12/1/2026	215,000	34,571	249,571
6/1/2027	-	30,863	30,863
12/1/2027	235,000	30,863	265,863
6/1/2028	-	26,574	26,574
12/1/2028	245,000	26,574	271,574
6/1/2029	-	22,103	22,103
12/1/2029	255,000	22,103	277,103
6/1/2030	-	17,194	17,194
12/1/2030	275,000	17,194	292,194
6/1/2031	-	11,900	11,900
12/1/2031	290,000	11,900	301,900
6/1/2032	-	6,100	6,100
12/1/2022	305,000	6,100	311,100
Total	\$ 4,215,000	1,782,255	5,997,255

COUNTY OF KENDALL, ILLINOIS

**Notes to Financial Statements
For the Year Ended November 30, 2012**

NOTE 17: LONG-TERM DEBT – (CONTINUED)

On November 7, 2007, Kendall County entered an agreement to issue \$4,695,000 of General Obligation Bonds (Alternate Revenue Source), Series 2007A at a variable interest rate of (3.6-4.1%). The G.O. Bonds were used for the construction of the new courthouse building.

2007A Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	\$ 2,955,000	450,579	3,405,579

On November 7, 2007, Kendall County entered an agreement to issue \$5,303,762 of General Obligation Bonds (Alternate Revenue Source), Series 2007B at a variable interest rate (4.1-4.5%). The G.O. Bonds were used for the construction of the new courthouse building.

2007B Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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, 2012

NOTE 17: LONG-TERM DEBT – (CONTINUED)

On August 5, 2008, Kendall County entered an agreement to issue \$10,000,000 of General Obligation Bonds (Alternate Revenue Source), Series 2008 at a variable interest rate (3.75-4.6%). The G.O. Bonds were used for the construction of the new courthouse building.

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 8,570,000</u>	<u>2,378,271</u>	<u>10,948,271</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 17: LONG-TERM DEBT – (CONTINUED)

On March 25, 2009, Kendall County entered an agreement to issue \$10,000,000 of General Obligation Bonds (Alternate Revenue Source), Series 2009 at a variable interest rate (3.75-4.35%). The G.O. Bonds were used for the construction of the new courthouse building.

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	4,012,468	14,012,468

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

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, 2012 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
Major Funds:		
General Fund	\$ 2,602,098	2,317,782
Health & Human Services	13,600	864,067
Illinois Municipal Retirement and Social Security Fund	-	293,000
Transportation Sales Tax	-	38,018
Public Safety Sales Tax	4,740,429	-
Total Major Funds	<u>7,356,127</u>	<u>3,512,867</u>
Non-major Funds:		
Animal Control	48,997	-
Highway Fund	100,000	-
Liability Insurance	-	26,141
Mental Health	805,389	-
Veterans' Assistance Commission	40,807	-
Court Security	275,000	-
Probation Services	30,000	500
Senior Citizens	84,678	-
Geographic Information System- Mapping	51,629	-
Sale in Error Interest	11,436	-
Special Reserve	110,000	-
Kendall County Area Transit	-	51,000
PBC Lease	1,850	1,420,630
Highway - Restricted	38,018	-
Economic Development Fund	-	15,000
County Reserve	25	-
KenCom 911	420,367	1,775,000
Capital Project		
Capital Improvement Fund	-	150,000
Public Safety Capital Project Fund	-	300,000
Animal Control Capital Improvement	-	9,959
County Building Fund	-	100,000
Special Const. Public Safety Fund	-	7,613
Debt Service		
Administrative Debt Service	-	8,355
Jail Bond Debt Service	-	451,825
Courthouse Debt Service	-	1,545,433
Total Non-major Funds	<u>2,018,196</u>	<u>5,861,456</u>
Total Transfers	<u>\$ 9,374,323</u>	<u>9,374,323</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2012

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 \$1,000,000 to the PBC Lease Fund in efforts to reduce the tax levy for PBC. A transfer of \$419,630 was made to the PBC Lease Fund from the General Fund as taxes were abated to maintain a consistent tax rate.

The General Fund transferred \$150,000 to the Capital Improvement Fund in order to build reserve. The General Fund also transferred \$1,775,000 for KenCom 911 operations. This transfer will be made annually. 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 \$9,959 to the Animal Control Capital Improvement Fund in order to build the capital reserve for the Animal Control building. The General Fund transferred \$7,138 to the Special Construction for Public Safety Center Basement Fund to close the fund after the construction was completed.

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 200.

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. 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, 2012

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, 2012

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>
General Fund	\$ -	-	-	-	17,837,940	17,837,940
Health & Human Services	114,391	-	-	2,107,623	-	2,222,014
I.M.R.F.	-	-	-	381,834	-	381,834
Social Security	-	-	-	702,636	-	702,636
Transportation Sales Tax	-	-	-	6,932,236	-	6,932,236
Public Safety Sales Tax	-	-	-	2,883,120	-	2,883,120
Animal Control	-	-	-	48,908	-	48,908
County Bridge	-	-	-	1,719,273	-	1,719,273
Highway Fund	-	-	-	198,712	-	198,712
Motor Fuel Tax	-	-	-	1,020,599	-	1,020,599
Court Automation	-	-	-	815,608	-	815,608
Economic Development Commission	-	-	-	12,979	-	12,979
Extension Education	-	-	-	69	-	69
Federal Aid Matching	-	-	-	18,866	-	18,866
Indemnity	-	-	-	204,187	-	204,187
Liability Insurance	-	-	-	77,072	-	77,072
Mental Health	-	-	-	1,803	-	1,803
Veterans' Assistance Commission	-	-	-	126,616	-	126,616
Recorder's Document Storage	-	-	-	656,096	-	656,096
Tuberculosis	-	-	-	2,684	-	2,684
Child Support	-	-	-	224,375	-	224,375
Court Security	-	-	-	385,668	-	385,668
Probation Services	-	-	-	817,146	-	817,146
Drug Abuse	-	-	-	24,378	-	24,378
State's Attorney Drug Enforcement	-	-	-	35,862	-	35,862
Senior Citizens	-	-	-	331	-	331
Courthouse Restoration	-	2,705	-	-	-	2,705
Tax Sale Automation	-	-	-	38,454	-	38,454
Circuit Clerk Document Storage	-	-	-	842,063	-	842,063
Law Library	-	-	-	285,740	-	285,740
Geographic Information Systems-Mapping	-	-	-	716,560	-	716,560
Geographic Information Systems-Recorder	-	-	-	107,790	-	107,790
Sheriff Prevention of Alcohol/Violence	-	-	-	27,968	-	27,968
Coroner Death Certificate Grant	-	-	-	7,732	-	7,732
County Reserve	-	-	-	125,355	-	125,355
Sale in Error Interest	-	-	-	100,000	-	100,000
CSBG Revolving Loan	-	-	-	84,357	-	84,357
Child Advocacy Center	-	-	-	4,107	-	4,107
Sheriff COPS Technology Grant	-	-	-	-	-	-
Highway- Restricted	-	313,969	-	-	-	313,969
Rental Housing Support Program	-	-	-	-	-	-
Township Bridge	-	-	-	21	-	21
Animal Population Control	-	-	-	60,359	-	60,359
State Pet Population	-	-	-	260	-	260
Fox Valley Ecosystem Agency	-	-	-	-	-	-
Special Reserve	-	1,318,266	-	-	-	1,318,266
Restricted Economic Development	-	-	-	2,013,193	-	2,013,193
Circuit Clerk Operation/Admin.	-	-	-	19,891	-	19,891
Kendall County Area Transit	-	-	-	188,284	-	188,284
Coroner's Expense Fund	-	-	-	11,808	-	11,808
PBC Lease Fund	-	-	-	463	-	463
Subtotal	\$ 114,391	1,634,940	-	24,033,086	17,837,940	43,620,357

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

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	\$ 114,391	1,634,940	-	24,033,086	17,837,940	43,620,357
Sheriff Vehicle Fund	-	-	-	23,106	-	23,106
Sheriff E-Ticket	-	-	-	4,786	-	4,786
Electronic Citation	-	-	-	17,264	-	17,264
Sheriff FTA	-	-	-	50,483	-	50,483
KenCom 911	-	132,550	-	-	-	132,550
Salt Storage Building Maintenance	-	2,500	-	-	-	2,500
County Clerk Debt Certificate Surcharge	-	-	-	1,174	-	1,174
Jail Commissary	-	-	-	87,391	-	87,391
Hire Back Trans. Safety - Highway	-	125	-	-	-	125
Sheriff's Range	-	29,945	-	-	-	29,945
State's Attorney Records Automation	-	-	-	1,750	-	1,750
HAVA Grant	-	-	-	-	-	-
Capital Projects Funds:						
Capital Improvement	-	1,318,259	-	-	-	1,318,259
Jail Bond Proceeds Revenue	-	-	-	-	-	-
Public Safety Capital Improvement	-	1,729,064	-	-	-	1,729,064
Animal Control Capital Improvement	-	41,062	-	-	-	41,062
County Building	-	424,852	-	-	-	424,852
Courthouse Expansion Construction	-	30,983	-	-	-	30,983
Special Construction Public Safety	-	-	-	-	-	-
Administrative Building Bond Proceeds	-	5,915	-	-	-	5,915
Debt Service Funds:						
Administrative Debt Service	-	-	-	156,095	-	156,095
Jail Bond Debt Service	-	-	-	406,171	-	406,171
Courthouse Debt Service	-	-	-	695,172	-	695,172
Total All Funds	\$ 114,391	5,350,195	-	25,476,478	17,837,940	48,779,004

NOTE 21: 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 was 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2012

NOTE 22: PAYABLES/LIABILITIES

As of November 30, 2012, the County has recorded a payable in the Statement of Net Assets for amounts due at the end of the year. The detail of that payable is as follows:

<u>Payable</u>	<u>Amount</u>
General Fund	\$ 111,003
Health & Human Service Fund	225,135
Transportation Sales Tax Fund	38,723
Highway Fund	13,115
Other Accounts Payable	474,045
Total	<u>\$ 862,021</u>

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 15,762,802
Petty Cash	3,502
Accounts receivable:	
Illinois income tax	763,472
Illinois replacement tax	19,454
State use tax	65,259
Sales tax	560,141
Other	408,546
Prepaid expenses	<u>365,767</u>
 Total assets	 \$ <u><u>17,948,943</u></u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 111,003</u>
 Total liabilities	 <u>111,003</u>
 Fund Balance:	 <u>17,837,940</u>
 Total liabilities and fund balance	 \$ <u><u>17,948,943</u></u>

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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues (Schedule A-3)	\$ 21,948,524	23,473,334	23,693,001	22,335,857
Expenditures (Schedule A-4)	22,997,529	23,288,142	21,902,877	20,857,891
Excess (deficiency) of revenues over (under) expenditures	<u>(1,049,005)</u>	<u>185,192</u>	<u>1,790,124</u>	<u>1,477,966</u>
Other financing sources (uses):				
Operating transfers in (out):				
Public safety sales tax	1,643,171	1,643,171	1,643,171	66,700
Probation	30,000	30,000	30,000	30,000
Capital Improvement Fund	(150,000)	(150,000)	(150,000)	(150,000)
Special Construction Public Safety	-	-	(7,613)	(1,291,100)
Economic Development Fund	(15,000)	(15,000)	(15,000)	-
Kendall Area Transit	(25,500)	(25,500)	(25,500)	(25,500)
VAC	30,000	30,000	24,897	23,044
Animal control	17,000	17,000	16,691	-
Court security	275,000	275,000	275,000	375,000
PBC lease	(419,630)	(419,630)	(418,780)	(68,550)
County Admin Debt Service	(8,355)	(8,355)	(8,355)	(11,830)
Courthouse Debt Service	(200,000)	(200,000)	(200,000)	(200,000)
GIS Mapping	21,711	21,711	24,169	21,285
Sale in Error	65,000	65,000	11,436	55,078
County Special Reserve	110,000	110,000	110,000	(50,000)
KenCom	(1,560,000)	(1,560,000)	(1,594,457)	(1,433,296)
Reserve	-	-	25	-
Total other financing sources (uses)	<u>(186,603)</u>	<u>(186,603)</u>	<u>(284,316)</u>	<u>(2,659,169)</u>
Net change in fund balance	<u>\$ (1,235,608)</u>	<u>(1,411)</u>	<u>1,505,808</u>	<u>(1,181,203)</u>
Fund balance, beginning of year			<u>16,332,132</u>	<u>17,513,335</u>
Fund balance, end of year			<u>\$ 17,837,940</u>	<u>16,332,132</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Schedule of Revenues
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Taxes:				
Property taxes	\$ 9,985,359	9,985,359	9,986,795	9,675,127
Retailers' occupation tax	970,000	970,000	932,023	1,024,787
County supplemental sales tax	2,400,000	2,400,000	2,452,039	2,411,666
Intergovernmental:				
Illinois income tax	1,800,000	2,330,000	2,190,750	2,044,229
Illinois replacement tax	315,000	331,125	338,812	338,431
State use tax	340,000	372,000	380,178	369,731
HIDTA reimbursement	24,000	24,000	7,084	894
State reimbursements:				
State's attorney	108,508	168,000	144,679	144,675
Probation office	200,000	220,000	197,812	383,265
Supervisor of assessments	24,468	29,800	30,230	14,721
Election judges	-	17,000	17,460	38,437
Probation board & care	10,000	22,000	23,266	19,631
Public defender	84,156	116,000	108,218	99,897
St Comp/Reimburse PTI	9,300	11,000	11,242	887
Licenses and permits:				
Liquor licenses	18,800	18,800	17,300	23,200
Zoning, planning and building permits fees	35,000	45,000	50,737	49,777
PB&Z - Recording fees	-	-	55	-
County real estate transfer tax	170,000	228,000	252,086	180,609
Franchise tax	119,000	163,000	182,274	91,310
Revenue from services:				
County treasurer	25,000	25,000	4,638	23,550
County treasurer - inheritance tax collection fees	60,000	179,000	150,398	93,883
County clerk and recorder	380,000	400,000	445,822	381,281
Circuit court clerk	1,300,000	1,300,000	1,283,161	1,276,825
Sheriff	450,000	725,000	781,734	381,256
Sheriff misc.	8,000	10,000	11,886	12,056
Zoning board of appeals	7,500	7,500	7,988	7,725
Corrections dept	750,000	840,000	1,029,520	667,623
Technology	19,000	49,000	49,602	17,235
County clerk election fund	-	-	-	13
Health insurance	981,698	1,000,000	1,079,732	949,170
Circuit clerk GPS service fee	4,000	4,000	3,640	4,346
Probation officer salary	6,700	6,700	6,799	7,691
Mapping fees	1,200	1,200	494	463
Circuit court system fee	60,000	60,000	60,591	57,366
Public defender fee	17,000	17,000	20,566	14,415
Sheriff bond fee	26,500	26,500	4,001	21,326
Hearing officer fees	2,600	2,600	1,925	1,400

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Schedule of Revenues
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues: (Cont.)				
Fines and forfeitures	\$ 560,000	560,000	523,026	557,688
Property tax late payment penalties and costs	320,000	320,000	455,376	532,638
Interest income	50,000	50,000	44,133	60,287
Postage reimbursements	60,000	84,000	84,366	61,469
Retired Cobra health insurance	50,000	50,000	56,774	51,659
Recorder's miscellaneous	43,000	70,000	71,641	49,966
Sale of assets	20,000	20,000	-	-
Compost fees	15,000	15,000	10,036	20,812
Assessment office misc. rev.	2,000	6,000	6,124	5,745
Technology fees	-	-	-	-
States Attorney Victims Assistance Grant	-	12,500	12,500	2,500
States Attorney miscellaneous revenues	19,750	19,750	6,152	3,328
States Attorney trial fees	1,000	1,000	-	-
HAVA grant	-	-	-	52,085
ESDA-Reimbursement from IEMA	37,485	41,000	34,250	40,625
Periodic imprisonment fee	16,000	16,000	13,257	17,692
Facility mgmt miscellaneous	4,000	21,000	21,236	2,620
Merit commission fees	2,500	2,500	-	2,515
HIDTA admin fee	-	-	25,000	-
Insurance reimbursements	-	-	34,114	-
Other revenues	35,000	80,000	29,479	45,330
Total revenues	\$ 21,948,524	23,473,334	23,693,001	22,335,857

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Schedule of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Page	Appropriations		Year Ended November 30,	
		Original	Final	2012	2011
Expenditures:					
Facilities Management	60	\$ 1,897,215	1,955,565	1,900,146	1,951,941
Building and zoning	61	316,654	301,235	281,881	310,626
County clerk and recorder	62	176,965	179,350	173,773	168,154
County board	62	161,900	161,900	148,223	171,908
Regional Office of Education	63	92,776	92,776	85,762	85,861
Farmland review board	63	395	395	285	356
Sheriff	63-64	5,162,784	5,275,566	5,142,403	4,852,860
Corrections	64	4,021,157	4,021,157	3,823,557	3,749,640
Merit commissions	65	5,500	5,500	440	6,216
Circuit court judge	65	235,636	235,636	239,520	238,802
Circuit court clerk	65	516,553	516,961	496,060	504,994
Coroner	66	152,407	167,407	154,637	158,590
Combined court services	66	1,022,029	1,023,929	849,213	873,288
Public defender	67	440,665	440,665	429,271	413,917
State's attorney	67-68	1,340,951	1,340,951	1,285,908	1,255,748
Board of review	68	74,547	74,547	58,488	57,318
County treasurer	68	342,415	342,415	314,920	320,225
Soil and water conservation	69	32,000	32,000	32,000	39,707
Employee health insurance	69	4,507,272	4,507,272	4,310,026	3,900,130
Unemployment compensation	69	50,000	50,000	21,143	32,712
Chief county assessors office	69	270,089	270,089	262,896	260,157
Election costs	70	552,983	664,483	479,833	301,897
Auditing and accounting	70	39,950	39,950	39,950	34,975
Emergency management agency	70	37,485	37,485	34,346	17,724
Office of administrative services	71	424,220	424,220	325,627	342,550
Capital expenditures	72	26,000	26,000	26,000	66,749
General insurance and bonds	72	1,300	1,300	856	5,205
Technology services	72	582,016	582,016	569,635	574,630
Jury commission	73	50,795	50,795	76,222	42,231
Postage county building	73	65,100	66,607	65,663	34,216
Property tax services	73	70,000	72,200	71,986	54,900
Contingency	73	327,770	327,770	202,207	29,664
Total expenditures		\$ 22,997,529	23,288,142	21,902,877	20,857,891

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Facilities Management:				
Office head salary	\$ 90,561	90,561	90,561	87,566
Salaries - Maintenance	301,666	301,666	301,788	282,468
Salaries - Clerical	36,388	36,388	36,388	35,185
Salaries - Overtime	7,000	7,000	4,813	5,722
Office supplies	200	200	1,374	36
Utilities	849,000	830,000	785,808	854,601
Mileage	550	550	534	462
County Supplies	100,000	120,000	109,439	119,469
Postage	50	100	73	8
Cellular Phones	4,000	5,000	4,782	4,214
Equipment Maintenance/Repairs	60,000	60,000	59,319	81,504
Vehicle Maintenance	2,800	4,000	3,358	2,282
Equipment Rental	-	100	53	-
Contractual Services	445,000	500,000	501,856	478,424
Total Facilities Management	\$ 1,897,215	1,955,565	1,900,146	1,951,941

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Building and Zoning:				
Office head salary	\$ -	-	-	-
Salary - Planners	101,948	101,948	101,948	98,905
Salary - Compliance Officers	48,575	48,575	48,557	47,035
Salary - Clerical	71,801	71,801	64,818	69,725
Salary - Overtime	500	500	-	-
ZBA per diem	3,500	1,950	1,950	1,650
Reporter	200	-	-	35
Mileage	1,000	1,000	-	180
Supplies	1,000	1,000	973	1,501
Postage	1,300	600	558	618
Postage/plan commission	-	-	329	764
Equipment	500	500	-	130
Plumbing inspection	3,500	3,500	3,278	2,970
Vehicle maintenance and repairs	4,000	5,500	5,058	9,850
Training	500	500	-	339
Dues	700	700	506	481
Conferences	2,000	2,000	1,175	1,341
Books and subscriptions	600	600	499	94
Microfilming/reproduction	5,000	5,050	5,048	5,099
Engineering consultants	45,750	45,750	40,318	58,574
Regional plan commission	5,280	100	40	3,677
Legal publications	1,000	1,500	1,331	493
Contracted inspection service	2,000	2,000	370	370
Cellular phone	1,000	1,000	946	942
NPDES annual permit fee	1,000	1,000	1,131	1,083
NPDES permit assistance	3,100	1,135	1,000	1,000
Zoning board of appeals	950	526	298	977
Historic Preservation	1,200	500	-	-
Hearing officer	2,620	2,000	1,750	1,225
Refunds	-	-	-	248
Ad hoc zoning	6,130	-	-	1,320
Total Building and Zoning	\$ 316,654	301,235	281,881	310,626

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
County Clerk and Recorder:				
Office head salary	\$ 87,454	87,454	87,454	85,321
Other salaries	48,711	48,711	48,691	48,936
Temporary salaries	2,000	4,500	4,078	1,400
Mileage	750	750	801	836
Supplies	13,750	13,750	12,429	11,809
Postage	15,000	15,000	14,451	14,026
Dues	500	545	545	545
Conferences	750	750	721	719
Books and subscriptions	300	250	219	266
Legal publications	500	500	444	440
Birth and death registration	250	640	640	160
Rebinding old records	500	-	-	-
Contractual services	6,500	6,500	3,300	3,696
	<u>176,965</u>	<u>179,350</u>	<u>173,773</u>	<u>168,154</u>
County Board:				
Chairman salary	12,012	12,012	12,012	12,012
Salaries - board members	22,760	22,760	21,400	21,940
Mileage	12,000	11,540	10,746	10,985
Dues/Memberships	3,200	4,563	4,563	7,770
Conferences	4,000	1,500	881	1,932
UCCI	300	300	600	300
Per diem	97,000	97,000	86,105	106,335
Liquor commissioner	1,200	1,200	1,188	1,188
Contractual services	100	100	-	-
Finance chairman stipend	6,000	6,000	6,000	6,000
Miscellaneous	3,328	4,925	4,728	3,446
	<u>\$ 161,900</u>	<u>161,900</u>	<u>148,223</u>	<u>171,908</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Regional Office of Education:				
Salaries and benefits	\$ 60,677	60,677	60,442	58,670
Expenses reimbursements - Grundy County	32,099	32,099	25,320	27,191
Total Regional Office of Education	92,776	92,776	85,762	85,861
Farm Land Review Board:				
Mileage	40	40	30	28
Publications	100	100	-	73
Per diem	255	255	255	255
Total Farm Land Review Board	395	395	285	356
Sheriff:				
Salary - Sheriff	108,732	108,732	108,732	106,600
Salary - Chief/Commander	396,013	396,013	396,012	286,449
Salary - deputies	3,781,356	3,781,356	3,730,982	3,577,798
Deputies - overtime	96,500	140,000	126,965	124,163
Clerical - overtime	1,000	1,000	5	186
Salaries - clerical	299,983	305,225	301,797	300,434
Part-time salaries - deputies	6,000	6,000	-	-
Telephone	5,000	5,288	4,165	9,611
Mileage and auto fuel	162,000	206,250	202,811	213,713
Office supplies	18,000	18,000	10,054	4,331
Postage	6,500	6,500	4,422	5,184

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Sheriff: (Continued)				
Canine Expenses	\$ 3,500	3,500	937	2,744
Major Crimes Taskforce	1,000	1,000	1,000	1,000
Equipment maintenance/repairs	22,000	22,000	18,678	13,710
Vehicle maintenance/repairs	102,000	120,000	107,717	105,753
Training	50,500	50,500	40,596	23,263
Dues	2,500	3,044	6,087	3,084
Conferences	2,500	3,043	-	2,557
Legal publications/printing	3,000	3,415	3,414	1,516
Police supplies	15,000	15,000	12,462	8,032
Weapons and ammunition	6,000	6,000	5,996	8,850
Uniforms	18,000	18,000	9,955	11,949
Contract expenses	18,600	18,600	25,745	-
Investigations	5,000	5,000	4,650	2,047
Subscriptions	3,000	3,000	2,878	2,825
Special Response Team	2,000	2,000	1,658	2,436
Drug Testing	2,600	2,600	2,550	1,350
Contractual services	24,500	24,500	12,135	33,275
Total Sheriff	<u>5,162,784</u>	<u>5,275,566</u>	<u>5,142,403</u>	<u>4,852,860</u>
Corrections:				
Salary - deputies	2,932,490	2,932,490	2,934,518	2,859,079
Salary - overtime	30,000	30,000	23,013	32,998
Salary - commander/sergeant	658,042	658,042	546,601	473,140
Salary - food management	83,025	83,025	72,107	79,211
Contractual services	89,600	89,600	89,587	80,052
Supplies	-	-	-	7,381
Equipment maintenance	-	-	-	3,933
Training	-	-	-	10,012
Medical expenses	58,000	58,000	17,136	23,669
Food services	160,000	160,000	139,595	167,690
Uniforms	-	-	-	6,496
Prisoner transport	10,000	10,000	1,000	4,779
Drug Testing	-	-	-	1,200
Total Corrections	<u>\$ 4,021,157</u>	<u>4,021,157</u>	<u>3,823,557</u>	<u>3,749,640</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Merit Commission:	\$ 5,500	5,500	440	6,216
Circuit Court Judge:				
Salaries	36,230	36,230	36,450	44,702
Bailiffs	81,939	81,939	75,243	68,290
Overtime	5,000	5,000	2,127	-
Training	2,000	2,000	1,975	1,121
Judges' salaries	2,500	2,500	3,122	1,798
Part time bailiff per diem	-	-	6,315	5,149
Supplies	3,500	3,500	4,817	4,248
Conferences	3,000	3,000	747	2,346
Postage	39,100	39,100	30,671	15,977
Court reporter and transcriptions	1,000	1,000	933	1,196
Judges' insurance	1,367	1,367	1,503	1,366
Statutory expenses	60,000	60,000	75,617	92,609
Total Circuit Court Judge	<u>235,636</u>	<u>235,636</u>	<u>239,520</u>	<u>238,802</u>
Circuit Court Clerk:				
Office head salary	87,454	87,454	87,446	85,321
Other salaries	374,199	374,199	366,485	379,350
Additional salaries	4,000	4,000	2,429	1,586
Mileage	1,200	1,200	724	287
Supplies	11,000	11,000	6,714	10,204
Postage	11,000	11,000	7,797	7,075
Dues	800	805	805	780
Conferences	1,900	2,303	2,302	1,521
Printing forms	25,000	25,000	21,358	18,870
Total Circuit Court Clerk	<u>\$ 516,553</u>	<u>516,961</u>	<u>496,060</u>	<u>504,994</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Coroner:				
Coroner salary	\$ 56,244	56,244	56,244	54,000
Salaries - deputy coroner	35,163	35,163	35,163	34,000
Mileage	400	400	-	637
Postage	600	600	518	510
Per Call	16,000	16,000	15,846	18,843
Coroner assistance per call	-	-	-	944
Supplies	2,500	2,500	1,772	2,808
Cellular phone	5,000	5,000	3,767	5,882
Inquest transcripts	-	1,200	1,200	-
Vehicle maintenance	5,000	6,600	6,542	4,225
Dues and conferences	1,200	1,200	819	959
Autopsies	12,500	23,200	21,375	18,650
Toxicology testing	5,000	6,500	6,469	4,470
Training	6,000	6,000	371	7,816
X-rays	1,000	1,000	600	-
Personal property disposal	800	800	232	701
Clothing allowance	1,000	1,000	1,014	-
Morgue supplies	4,000	4,000	2,705	4,145
Total Coroner	152,407	167,407	154,637	158,590
Combined Court Services:				
Salary - supervisor/juvenile	94,056	94,056	92,716	79,704
Court director	66,361	66,361	65,690	63,783
Salaries - probation	449,982	449,982	428,411	412,079
Salaries - clerical	101,030	101,030	99,758	94,217
Circuit admin. expense	14,500	14,500	-	-
Supplies	6,000	6,000	5,907	5,789
Postage	5,000	5,000	3,980	6,605
Book and subscriptions	100	100	87	80
Medical expenses	1,000	1,000	-	-
Auto expense	5,000	6,500	6,450	4,305
Kane juvenile detention	140,000	140,000	87,410	105,500
Contractual services	4,000	4,400	3,202	2,394
Board & care	135,000	135,000	55,602	98,832
Total Combined Court Services	\$ 1,022,029	1,023,929	849,213	873,288

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Public Defender:				
Salary - public defender	\$ 149,857	149,857	149,857	149,857
Salaries - clerical	38,246	38,246	38,246	36,981
Assistant public defenders	193,562	193,562	194,677	188,239
Part time investigators	5,000	5,000	-	-
Supplies	2,500	2,500	2,491	2,498
Postage	1,500	1,500	377	389
Interpreter services	1,000	1,000	842	1,905
Books and subscriptions	2,000	2,000	1,219	1,050
Education & conferences	4,000	4,000	1,754	2,585
Subpoena witness fees	1,000	1,000	-	-
Training	2,000	2,000	1,821	-
Contractual Services	36,000	36,000	29,609	22,531
Dues and memberships	2,000	2,000	2,980	2,818
Statutory expenses/investigators	-	-	4,418	4,666
Transcripts	2,000	2,000	980	398
Total Public Defender	440,665	440,665	429,271	413,917
State's Attorney:				
Office head salary	166,508	166,508	166,508	166,508
Salary - assistant state's attorney	690,262	690,262	661,348	653,685
Salary - clerical	289,431	289,431	325,081	308,347
Salary - stipends	37,000	37,000	-	-
Temporary help-intern	18,500	18,500	8,646	12,538
Supplies	10,500	10,500	12,372	17,333
Postage	12,000	12,000	10,825	9,885

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
State's Attorney: (Continued)				
Dues	\$ 6,250	6,250	4,291	5,028
Conferences	2,000	2,000	1,034	1,623
Books and subscriptions	7,000	7,000	5,675	6,426
Contractual services	20,000	20,000	18,000	21,337
Child advocacy board	13,500	13,500	12,210	11,772
Transcripts	16,000	16,000	12,755	12,653
Training	1,750	1,750	420	1,241
Cell phone	3,750	3,750	3,034	3,000
Trials and hearings	31,500	31,500	16,709	9,372
Appellate services	15,000	15,000	27,000	15,000
Total State's Attorney	<u>1,340,951</u>	<u>1,340,951</u>	<u>1,285,908</u>	<u>1,255,748</u>
Board of Review:				
Salaries	48,747	48,770	48,767	47,135
Conferences and education	1,800	200	121	-
Supplies	2,700	2,700	1,506	913
Postage	3,500	5,200	4,958	4,700
Mileage	500	500	2,559	-
Dues	300	300	-	-
Capital expenditures	-	3,000	-	-
Legal publications	2,000	600	577	4,570
Contractual services	15,000	13,277	-	-
Total Board of Review	<u>74,547</u>	<u>74,547</u>	<u>58,488</u>	<u>57,318</u>
County Treasurer:				
Office head salary	87,454	87,454	87,454	85,321
Other salaries	207,161	207,161	193,278	200,242
Overtime	500	500	56	188
Temporary help - non salary	2,500	2,500	200	600
Mileage	700	700	598	807
Supplies	5,000	5,000	3,912	2,707
Postage	24,500	24,500	20,675	19,976
Dues	950	950	1,163	894
Conferences	650	650	116	450
Legal publications	3,000	3,000	1,202	1,482
Payroll forms	3,000	3,000	2,023	3,503
Contractual services	7,000	7,000	4,243	4,055
Total County Treasurer	<u>\$ 342,415</u>	<u>342,415</u>	<u>314,920</u>	<u>320,225</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Soil and Water Conservation:				
Educ. coordinator salary	\$ 13,000	13,000	12,448	12,448
Soil and Water Grant	14,000	14,000	15,290	22,997
Educ. coordinator travel	1,350	1,350	1,187	1,187
Office supplies	325	325	256	256
Copier/copying	575	575	437	437
Workshops	300	300	126	126
Educ. supplies	1,850	1,850	1,751	1,751
Educ. newsletter	200	200	126	126
Educ. contest & awards	200	200	253	253
Soil stewardship material	200	200	126	126
Total Soil and Water Conservation	32,000	32,000	32,000	39,707
Employee Health Insurance:				
Employee reimbursements	-	-	-	325
Premiums	4,507,272	4,507,272	4,310,026	3,899,805
Total Employee Health Insurance	4,507,272	4,507,272	4,310,026	3,900,130
Unemployment Compensation:	50,000	50,000	21,143	32,712
Chief County Assessing Office:				
Salary - supervisor	72,084	72,084	72,084	69,700
Salaries - clerical	119,105	119,105	121,757	117,700
Salary - overtime	2,500	2,500	-	-
Mileage	1,200	800	396	341
Supplies	2,800	2,800	2,183	1,659
Postage	14,000	15,700	15,419	6,014
Training	2,800	2,500	2,339	2,168
Dues	200	500	500	413
Books and subscriptions	400	100	-	-
Publications	40,000	39,000	37,892	45,830
Printing	10,000	10,000	5,801	11,817
Contractual services	5,000	5,000	4,525	4,515
Total Chief County Assessing Office	\$ 270,089	270,089	262,896	260,157

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Election Costs:				
Salaries	\$ 110,483	110,483	110,457	109,619
Election judge mileage	5,000	5,000	3,647	1,386
Supplies	55,000	55,000	-	34,028
Overtime	10,000	15,000	6,843	1,759
School for judges	1,500	-	-	750
Election judges per diem	125,000	125,000	110,135	40,650
Legal publications	5,000	6,000	4,109	1,747
Ballots	100,000	200,000	116,052	26,579
Contractual services	75,000	77,000	69,927	68,828
Extra help/overtime	15,000	20,000	16,617	4,858
Registration supplies	4,000	2,500	1,168	3,877
Polling place rental and miscellaneous expense	7,000	7,000	3,070	2,329
Polling place delivery & set-up	15,000	15,000	13,607	5,487
Postage	25,000	26,500	24,201	-
Total Election Costs	552,983	664,483	479,833	301,897
Auditing and Accounting:				
Auditing and Accounting Services	39,950	39,950	39,950	34,975
Emergency Management Agency:				
Salary - Director	6,350	6,350	6,350	6,005
Salaries - clerical	5,295	5,295	5,096	3,393
Telephone	4,000	4,000	3,703	3,352
Milcage/auto fuel	1,500	1,500	269	198
Supplies	3,000	3,000	2,854	1,619
Postage	100	100	100	-
Cellular phone	-	-	607	422
Vehicle repairs and maintenance	10,750	10,750	10,661	-
Training	2,500	2,500	1,474	1,051
Dues and conferences	1,490	1,490	1,244	-
Printing	500	500	35	40
Radio/siren maintenance	2,000	2,000	1,953	1,644
Total Emergency Management Agency	\$ 37,485	37,485	34,346	17,724

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Office of Administrative Services:				
Administration - salaries	\$ 189,582	189,582	190,592	183,313
Other salaries	92,197	92,197	69,648	83,292
Overtime salaries	-	-	-	305
Temporary help - interns	3,000	3,000	-	-
Mileage	1,400	1,400	679	592
Supplies	1,800	2,800	2,508	1,372
Postage	850	850	399	380
Telephone	840	900	961	922
County supplies	700	700	881	806
Advertisements	3,500	3,500	2,097	820
Dues	1,600	1,600	1,377	1,340
Conferences	1,300	1,300	605	534
Books and subscriptions	250	255	250	275
Labor negotiation expense	55,251	54,278	1,766	27,561
Flu shots	1,300	1,300	750	-
Contractual services	50,350	50,350	32,978	29,602
Educational reimbursement	9,000	9,000	9,531	1,948
Reimbursement	-	-	372	300
Training	500	500	155	85
Bristol Township compost fee	2,100	700	-	988
Employee assistance program	6,400	6,400	6,472	6,182
Employee recognition	2,000	3,215	3,213	1,622
Mayors and managers meeting	300	393	393	311
Total Office of Administrative Services	\$ 424,220	424,220	325,627	342,550

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30.	
	Original	Final	2012	2011
Capital Expenditures:				
Facilities management	\$ -	-	-	15,155
Sheriff	26,000	26,000	26,000	51,594
Total Capital Expenditures	26,000	26,000	26,000	66,749
General Insurance and Bonds:	1,300	1,300	856	5,205
Technology Services:				
Supervisor salary	102,474	102,474	102,474	99,085
Other salaries	218,400	218,400	218,400	211,177
Mileage	500	500	298	188
Office supplies	1,500	500	281	1,229
Postage	300	300	33	29
Dues	200	200	-	-
Training	3,000	-	-	200
Conferences	1,000	-	-	-
Books & subscriptions	100	-	-	-
Cell phone	3,200	4,200	3,509	4,786
Central computer supplies	40,000	39,000	38,880	29,571
Computer maintenance/software	106,004	94,004	91,689	123,235
Computer maintenance/hardware	78,878	95,878	85,881	79,354
Contractual services	26,160	26,160	27,841	24,995
Vehicle maintenance	300	400	349	781
Total Technology Services	\$ 582,016	582,016	569,635	574,630

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Jury Commission:				
Salaries - jury commission	\$ 5,855	5,855	5,855	5,739
Supplies	3,500	3,500	2,031	2,959
Postage	3,000	3,000	4,633	3,672
Petit juror per diem	17,500	17,500	44,987	15,790
Training	1,500	1,500	2,803	-
Grand juror per diem	7,500	7,500	7,894	7,799
Coroner juror per diem	2,500	2,500	1,654	1,754
Meals	5,000	5,000	1,954	548
Jury system update	-	-	1,212	-
Automation	4,440	4,440	3,199	3,970
Total Jury Commission	<u>50,795</u>	<u>50,795</u>	<u>76,222</u>	<u>42,231</u>
Postage County Building:				
Postage supplies	1,300	1,402	1,644	530
Postage - Veterans assistance	-	1,100	1,114	-
Miscellaneous	1,200	1,200	-	1,123
Equipment rental/reset charges	2,600	2,905	2,905	2,563
Prepaid postage	60,000	60,000	60,000	30,000
Total Postage County Building	<u>65,100</u>	<u>66,607</u>	<u>65,663</u>	<u>34,216</u>
Property Tax Services:				
Contractual Services	<u>70,000</u>	<u>72,200</u>	<u>71,986</u>	<u>54,900</u>
Contingency:				
Contingency	<u>327,770</u>	<u>327,770</u>	<u>202,207</u>	<u>29,664</u>
Total Contingency	<u>327,770</u>	<u>327,770</u>	<u>202,207</u>	<u>29,664</u>
Total General Fund	<u>\$ 22,997,529</u>	<u>23,288,142</u>	<u>21,902,877</u>	<u>20,857,891</u>

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

SCHEDULE A-6

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash	\$ 1,896,256
Cash restricted	1,654
Fee receivable	2,839
Grant receivable	432,009
Immunization inventory	<u>114,391</u>
 Total assets	 <u>\$ 2,447,149</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 225,135</u>
 Total liabilities	 <u>\$ 225,135</u>
 Fund Balance:	 <u>2,222,014</u>
 Total liabilities and fund balance	 <u>\$ 2,447,149</u>

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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Property taxes	\$ 757,000	757,000	757,172	755,623
Revenues from services:				
Woman's health fair	-	-	-	9,712
Direct care - fees	110,300	110,300	107,599	118,942
Inspection fees - wells and septic	6,000	6,000	8,400	10,100
Inspection fees - restaurants	147,500	147,500	165,965	154,675
Tanning fees	1,500	1,500	1,200	1,200
Kendall Co. well permit fee	4,000	4,000	7,825	9,625
Solid waste fees	2,500	2,500	2,005	2,750
Immunization clinic	20,000	20,000	12,501	19,170
Hepatitis B shots	52,000	52,000	39,040	55,452
Flu clinic	-	-	860	725
Tuberculosis board contract	15,000	15,000	13,962	16,480
Plat review fees	1,000	1,000	-	-
Facility utilization contract	10,920	10,920	12,596	9,688
DCFS counseling	3,500	3,500	1,545	5,809
Coffee Revenue	900	900	760	775
Radon test kit fees	9,348	9,348	10,678	6,162
Fox Valley United Way	20,000	20,000	28,642	31,322
Total revenues from services	404,468	404,468	413,578	452,587
Revenues from grants:				
Grants - direct care	-	-	58,942	59,482
State public health grant	62,500	62,500	62,569	63,201
First Offender-behavioral	97,000	97,000	42,508	50,992
Public Aid - Family case management	75,000	75,000	180,962	102,851
State grant - tobacco prevention	24,000	24,000	41,048	19,871
State grant - family case management	99,000	99,000	97,887	96,895
IL violence protection grant	19,500	19,500	-	19,500
CRI grant	-	-	47,560	57,277
Non-community well grant	1,300	1,300	1,138	1,088

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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues from grants: (Cont.)				
Public Aid - immunizations	\$ 20,000	20,000	30,498	23,812
State grant - lead prevention	500	500	602	812
Bio-terrorism grant	129,624	129,624	84,344	102,200
Title III NIAA aging	7,969	7,969	10,656	13,198
WIC grant	156,800	156,800	157,939	156,661
Supplemental nutrition -WIC	575,000	575,000	508,597	631,528
K/G CAT grants from DCEO	1,325,100	1,325,100	2,332,644	2,446,734
West Nile virus grant	7,500	7,500	16,042	7,200
FCM - homeless services	-	-	11,476	3,306
Supportive housing - HUD	-	-	-	22,458
Teen parent services grant	-	-	-	2,300
Donated vaccines	180,000	180,000	83,424	165,164
Total revenues from grants	2,780,793	2,780,793	3,768,836	4,046,530
Interest income	100	100	77	31
Miscellaneous income	10,000	10,000	25,164	12,162
Total revenues	3,952,361	3,952,361	4,964,827	5,266,933
Expenditures:				
Salary - administration	335,329	335,329	342,269	324,307
Salary - admissions services/evaluation	603,812	603,812	549,607	541,719
Salary - behavioral health unit	479,944	479,944	461,055	494,199
Salary - public health unit	800,818	800,818	737,258	772,419
Salary - information services	149,307	149,307	139,260	136,145
Salary - overtime	5,000	5,000	-	186
Mileage	33,100	33,100	20,830	23,155
Supplies - non-medical	42,500	42,500	45,526	24,944
Supplies - medical	10,100	10,100	6,163	7,760
Community education supplies	10,750	10,750	587	10,000
Postage	7,570	7,570	3,903	6,351
Telephone	10,800	10,800	9,994	8,929
Conferences and training	20,950	20,950	21,127	23,218
Printing	11,900	11,900	9,216	12,961
Advertising - personnel	5,800	5,800	3,453	1,500
Administrative rent	282,251	282,251	282,251	280,426
Direct client assistance	1,041,562	1,041,562	1,801,637	1,686,934

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, 2012
 (With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Expenditures: (Cont.)				
Dues and subscriptions	\$ 9,600	9,600	13,538	8,132
Building maintenance	5,000	5,000	-	-
Capital expenditures	38,400	38,400	41,023	7,982
Contractual services	155,670	155,670	156,638	142,627
Hepatitis B vaccine	48,000	48,000	38,828	-
Vehicle maintenance	2,500	2,500	6,122	2,210
Solid waste	3,000	3,000	1,578	2,051
Facility consolidation	30,000	30,000	6,796	5,049
Vaccines	180,000	180,000	192,753	2,929
IPLAN	1,500	1,500	-	-
CARF	-	-	8,037	-
PHAB	8,000	8,000	-	-
IL violence protection	19,500	19,500	1,542	19,497
Supplemental food coupons	575,000	575,000	508,597	631,528
Psychological testing materials	1,500	1,500	-	84
Uncollectables	-	-	-	6,432
Refunds	2,000	2,000	28,483	644
Total expenditures	4,931,163	4,931,163	5,438,071	5,184,318
Excess (deficiency) of revenues over (under) expenditures	(978,802)	(978,802)	(473,244)	82,615
Other financing sources (uses):				
Operating transfers to:				
Insurance Reimbursement	(13,600)	(13,600)	(13,600)	(13,600)
Operating transfers from:				
Mental Health Fund	804,889	804,889	804,889	791,611
Senior Citizens Fund	64,000	64,000	59,178	63,903
Total other financing sources (uses)	855,289	855,289	850,467	841,914
Net change in fund balance	\$ (123,513)	(123,513)	377,223	924,529
Fund balance, beginning of year			1,844,791	920,262
Fund balance, end of year			\$ 2,222,014	1,844,791

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

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,074,888
Replacement taxes receivable	9,582
	<hr/>
Total assets	\$ 1,084,470
	<hr/> <hr/>
<u>Fund Balance</u>	
Fund Balance:	
Fund balance-IMRF	\$ 381,834
Fund balance-Social Security	702,636
	<hr/>
Total fund balance	\$ 1,084,470
	<hr/> <hr/>

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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Property taxes-IMRF	\$ 2,255,504	2,255,504	2,255,842	2,151,590
Property taxes-Social Security	1,290,746	1,290,746	1,291,148	1,288,608
Personal property replacement tax	140,000	140,000	166,790	166,247
Interest income	100	100	65	87
Employee contributions	2,215,000	2,215,000	2,088,427	2,052,877
Social Security reimbursement	-	-	3,735	-
Forest Preserve reimbursement	85,815	85,815	86,597	88,370
Total revenues	5,987,165	5,987,165	5,892,604	5,747,779
Expenditures:				
Contributions to Social Security System	2,600,000	2,600,000	2,410,923	2,379,518
Contributions to Illinois Municipal Retirement System	3,940,000	3,940,000	3,655,206	3,485,549
Total expenditures	6,540,000	6,540,000	6,066,129	5,865,067
Excess (deficiency) of revenues over (under) expenditures	(552,835)	(552,835)	(173,525)	(117,288)
Other financing sources (uses):				
Transfer from VAC	13,079	13,079	12,305	30,576
Transfer from GIS mapping	28,361	28,361	27,460	28,055
Transfer from KenCom	254,802	254,802	230,888	220,950
Transfer to KenCom	-	-	-	(220,950)
Transfer from Animal Control	15,000	15,000	22,347	17,474
Total other financing sources (uses)	311,242	311,242	293,000	76,105
Net change in fund balance	\$ (241,593)	(241,593)	119,475	(41,183)
Fund balance, beginning of year			964,995	1,006,178
Fund balance, end of year			\$ 1,084,470	964,995

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX FUND

Balance Sheet
November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 6,250,020
Accounts receivable		<u>720,939</u>
Total Assets		<u>\$ 6,970,959</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 38,723
Fund Balance:		<u>6,932,236</u>
Total Liabilities and Fund Balance		<u>\$ 6,970,959</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE A-11

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ 10,000	10,000	5,153	4,073
Other income	100,000	100,000	20,045	10,000
Transportation sales tax	<u>4,000,000</u>	<u>4,200,000</u>	<u>4,352,258</u>	<u>4,318,302</u>
Total revenues	<u>4,110,000</u>	<u>4,310,000</u>	<u>4,377,456</u>	<u>4,332,375</u>
Expenditures:				
Road & bridge construction	2,600,000	2,600,000	1,418,458	519,011
Land acquisition	500,000	1,000,000	1,327,524	930,388
Engineering cost	<u>400,000</u>	<u>400,000</u>	<u>420,489</u>	<u>384,011</u>
Total expenditures	<u>3,500,000</u>	<u>4,000,000</u>	<u>3,166,471</u>	<u>1,833,410</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 610,000</u>	<u>310,000</u>	1,210,985	2,498,965
Other financing sources (uses):				
Transfers in (out)			<u>38,018</u>	-
Net change in fund balance			1,249,003	2,498,965
Fund balance, beginning of year			<u>5,683,233</u>	<u>3,184,268</u>
Fund balance, end of year			<u>\$ 6,932,236</u>	<u>5,683,233</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in Bank	\$ 2,162,181
Accounts Receivable	720,939
Total Assets	\$ 2,883,120
<u>Fund Balance</u>	
Fund Balance:	\$ 2,883,120

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Sales tax	\$ 4,000,000	4,200,000	4,352,258	4,318,302
Interest income	10,000	10,000	6,118	8,975
Total Revenues	4,010,000	4,210,000	4,358,376	4,327,277
Expenditures:				
Public safety	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	4,010,000	4,210,000	4,358,376	4,327,277
Other financing sources (uses):				
Operating transfers (out) - PBC lease	(1,000,000)	(1,000,000)	(1,000,000)	(1,000,000)
Public Safety Capital Projects Fund	(300,000)	(300,000)	(300,000)	(300,000)
General Fund	(1,643,171)	(1,643,171)	(1,643,171)	-
Jail Addition Debt Service	(451,825)	(451,825)	(451,825)	(396,513)
Court Exp 2007A Debt Service	(289,820)	(289,820)	(289,820)	(319,820)
Court Exp 2008 Debt Service	(656,465)	(656,465)	(656,465)	(281,340)
Court Exp 2009 Debt Service	(399,148)	(399,148)	(399,148)	(399,148)
Total other financing sources (uses):	(4,740,429)	(4,740,429)	(4,740,429)	(2,696,821)
Net change in fund balance	\$ (730,429)	(530,429)	(382,053)	1,630,456
Fund balance, beginning of year			3,265,173	1,634,717
Fund balance, end of year			\$ 2,883,120	3,265,173

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)
12/31/11	\$ 15,892,765	21,700,440	5,807,675	73.24%	9,705,954	59.84%
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%

On a market value basis, actuarial value of assets as of December 31, 2011 is \$15,113,189.

On a market value basis, the funded ratio would be 69.64%.

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)
12/31/11	\$ 16,549,432	23,666,301	7,116,869	69.93%	7,038,142	101.12%
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%

On a market basis, the actuarial value of assets as of December 31, 2011 is \$15,994,383.
On a market basis, the funded ratio would be 67.58%

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)
12/31/11	\$ 1,290,080	2,775,981	1,485,901	46.47%	609,574	243.76%
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%

On a market basis, the actuarial value of assets as of December 31, 2011 is \$1,184,859.

On a market basis, the funded ratio would be 42.68%.

OTHER SUPPLEMENTAL INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
<u>Assets</u>							
Cash in bank	\$ 17,283,546	53,431	1,698,688	211,827	875,984	801,530	12,979
Receivables:							
Motor fuel tax	144,615	-	-	-	144,615	-	-
Other receivables	220,739	-	20,585	-	-	14,078	-
Prepaid expenses	545,000	-	-	-	-	-	-
Notes receivable	112,484	-	-	-	-	-	-
Total assets	<u>\$ 18,306,384</u>	<u>53,431</u>	<u>1,719,273</u>	<u>211,827</u>	<u>1,020,599</u>	<u>815,608</u>	<u>12,979</u>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ 487,160	4,523	-	13,115	-	-	-
Total liabilities	<u>\$ 487,160</u>	<u>4,523</u>	<u>-</u>	<u>13,115</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-spendable	\$ -	-	-	-	-	-	-
Committed	5,350,195	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted	12,469,029	48,908	1,719,273	198,712	1,020,599	815,608	12,979
Unassigned	-	-	-	-	-	-	-
Total fund balance	<u>\$ 17,819,224</u>	<u>48,908</u>	<u>1,719,273</u>	<u>198,712</u>	<u>1,020,599</u>	<u>815,608</u>	<u>12,979</u>
Total liabilities and fund balance	<u>\$ 18,306,384</u>	<u>53,431</u>	<u>1,719,273</u>	<u>211,827</u>	<u>1,020,599</u>	<u>815,608</u>	<u>12,979</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance Fund
<u>Assets</u>						
Cash in bank	\$ 69	18,866	204,187	77,072	1,803	129,688
Receivables:						
Motor fuel tax	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Total assets	<u>\$ 69</u>	<u>18,866</u>	<u>204,187</u>	<u>77,072</u>	<u>1,803</u>	<u>129,688</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	3,072
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,072</u>
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	-	-	-	-
Assigned	-	-	-	-	-	-
Restricted	69	18,866	204,187	77,072	1,803	126,616
Unassigned	-	-	-	-	-	-
Total fund balance	<u>\$ 69</u>	<u>18,866</u>	<u>204,187</u>	<u>77,072</u>	<u>1,803</u>	<u>126,616</u>
Total liabilities and fund balance	<u>\$ 69</u>	<u>18,866</u>	<u>204,187</u>	<u>77,072</u>	<u>1,803</u>	<u>129,688</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds					
	Recorder's Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
<u>Assets</u>						
Cash in bank	\$ 632,402	2,684	223,691	366,028	805,648	23,486
Receivables:						
Motor fuel tax	-	-	-	-	-	-
Other receivables	23,694	-	684	19,664	14,834	892
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Total assets	<u>\$ 656,096</u>	<u>2,684</u>	<u>224,375</u>	<u>385,692</u>	<u>820,482</u>	<u>24,378</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	24	3,336	-
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>24</u>	<u>3,336</u>	<u>-</u>
Non-spendable	\$ -	-	-	-	-	-
Assigned	-	-	-	-	-	-
Committed	-	-	-	-	-	-
Restricted	656,096	2,684	224,375	385,668	817,146	24,378
Unreserved	-	-	-	-	-	-
Total fund balance	<u>\$ 656,096</u>	<u>2,684</u>	<u>224,375</u>	<u>385,668</u>	<u>817,146</u>	<u>24,378</u>
Total liabilities and fund balance	<u>\$ 656,096</u>	<u>2,684</u>	<u>224,375</u>	<u>385,692</u>	<u>820,482</u>	<u>24,378</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	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	\$ 35,862	331	2,705	38,454	827,437	286,959
Receivables:						
Motor fuel tax	-	-	-	-	-	-
Other receivables	-	-	-	-	14,626	5,317
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Total assets	<u>\$ 35,862</u>	<u>331</u>	<u>2,705</u>	<u>38,454</u>	<u>842,063</u>	<u>292,276</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	6,536
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,536</u>
Non-spendable	\$ -	-	-	-	-	-
Committed	-	-	2,705	-	-	-
Assigned	-	-	-	-	-	-
Restricted	35,862	331	-	38,454	842,063	285,740
Unassigned	-	-	-	-	-	-
Total fund balance	<u>\$ 35,862</u>	<u>331</u>	<u>2,705</u>	<u>38,454</u>	<u>842,063</u>	<u>285,740</u>
Total liabilities and fund balance	<u>\$ 35,862</u>	<u>331</u>	<u>2,705</u>	<u>38,454</u>	<u>842,063</u>	<u>292,276</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds				
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	Coroner Death Certificate Grant Fund	County Reserve Fund
<u>Assets</u>					
Cash in bank	\$ 676,552	102,783	27,968	7,732	125,355
Receivables:					
Motor fuel tax	-	-	-	-	-
Other receivables	40,055	5,007	-	-	-
Prepaid expenses	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	\$ 716,607	107,790	27,968	7,732	125,355
<u>Liabilities and Fund Balance</u>					
Accounts payable	\$ 47	-	-	-	-
Total liabilities	\$ 47	-	-	-	-
Non-spendable	\$ -	-	-	-	-
Committed	-	-	-	-	-
Assigned	-	-	-	-	-
Restricted	716,560	107,790	27,968	7,732	125,355
Unassigned	-	-	-	-	-
Total fund balance	\$ 716,560	107,790	27,968	7,732	125,355
Total liabilities and fund balance	\$ 716,607	107,790	27,968	7,732	125,355

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	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	42,469	4,107	-	313,969	-	21
Receivables:							
Motor fuel tax	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	20,880	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	41,888	-	-	-	-	-
Total assets	\$ 100,000	84,357	4,107	-	313,969	20,880	21
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	20,880	-
Total liabilities	\$ -	-	-	-	-	20,880	-
Non-spendable	\$ -	-	-	-	-	-	-
Committed	-	-	-	-	313,969	-	-
Assigned	-	-	-	-	-	-	-
Restricted	100,000	84,357	4,107	-	-	-	21
Unassigned	-	-	-	-	-	-	-
Total Equity	\$ 100,000	84,357	4,107	-	313,969	-	21
Total liabilities and equity	\$ 100,000	84,357	4,107	-	313,969	20,880	21

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds				
	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve	Restricted Economic Development
<u>Assets</u>					
Cash in bank	\$ 60,939	260	-	1,318,266	1,942,597
Receivables:					
Motor fuel tax	-	-	-	-	-
Other receivables	-	-	-	-	-
Prepaid expenses	-	-	-	-	-
Notes receivable	-	-	-	-	70,596
Total assets	\$ 60,939	260	-	1,318,266	2,013,193
<u>Liabilities and Fund Balance</u>					
Accounts payable	\$ 580	-	-	-	-
Total liabilities	\$ 580	-	-	-	-
Non-spendable	\$ -	-	-	-	-
Committed	-	-	-	1,318,266	-
Assigned	-	-	-	-	-
Restricted	60,359	260	-	-	2,013,193
Unassigned	-	-	-	-	-
Total fund balance	\$ 60,359	260	-	1,318,266	2,013,193
Total liabilities and fund balance	\$ 60,939	260	-	1,318,266	2,013,193

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2012

	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	\$ 18,467	153,212	11,808	463
Receivables:				
Motor fuel tax	-	-	-	-
Other receivables	1,424	38,173	-	-
Prepaid expenses	-	-	-	-
Notes receivable	-	-	-	-
Total assets	\$ 19,891	191,385	11,808	463
<u>Liabilities and Fund Balance</u>				
Accounts payable	\$ -	3,101	-	-
Total liabilities	\$ -	3,101	-	-
Non-spendable	\$ -	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Restricted	19,891	188,284	11,808	463
Unassigned	-	-	-	-
Total fund balance	\$ 19,891	188,284	11,808	463
Total liabilities and fund balance	\$ 19,891	191,385	11,808	463

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds				
	Sheriff Vehicle Fund	Sheriff E-Ticket	Electronic Citation	Sheriff FTA	KenCom 911
<u>Assets</u>					
Cash in bank	\$ 23,106	4,786	16,438	53,015	133,538
Receivables:					
Motor fuel tax	-	-	-	-	-
Other receivables	-	-	826	-	-
Prepaid expenses	-	-	-	-	-
Notes receivable	-	-	-	-	-
Total assets	\$ 23,106	4,786	17,264	53,015	133,538
<u>Liabilities and Fund Balance</u>					
Accounts payable	\$ -	-	-	2,532	988
Total liabilities	\$ -	-	-	2,532	988
Non-spendable	\$ -	-	-	-	-
Committed	-	-	-	-	132,550
Assigned	-	-	-	-	-
Restricted	23,106	4,786	17,264	50,483	-
Unassigned	-	-	-	-	-
Total fund balance	\$ 23,106	4,786	17,264	50,483	132,550
Total liabilities and fund balance	\$ 23,106	4,786	17,264	53,015	133,538

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	Special Revenue Funds						
	Salt Storage Building Maintenance Fund	County Clerk Debt Certificate Surcharge	Jail Commissary Fund	Hire Back Trans. Safety Highway Fund	Sheriff's Range Fund	State's Attorney Records Automation	HAVA Grant Fund
<u>Assets</u>							
Cash in bank	\$ 2,500	1,174	88,101	125	29,945	1,750	-
Receivables:							
Motor fuel tax	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 2,500</u>	<u>1,174</u>	<u>88,101</u>	<u>125</u>	<u>29,945</u>	<u>1,750</u>	<u>-</u>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ -	-	710	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>710</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-spendable	\$ -	-	-	-	-	-	-
Committed	2,500	-	-	125	29,945	-	-
Assigned	-	-	-	-	-	-	-
Restricted	-	1,174	87,391	-	-	1,750	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	<u>\$ 2,500</u>	<u>1,174</u>	<u>87,391</u>	<u>125</u>	<u>29,945</u>	<u>1,750</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 2,500</u>	<u>1,174</u>	<u>88,101</u>	<u>125</u>	<u>29,945</u>	<u>1,750</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2012

	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
<u>Assets</u>							
Cash in bank	\$ 1,318,259	-	1,729,064	41,062	424,852	30,983	-
Receivables:							
Motor fuel tax	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	<u>\$ 1,318,259</u>	<u>-</u>	<u>1,729,064</u>	<u>41,062</u>	<u>424,852</u>	<u>30,983</u>	<u>-</u>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Non-spendable	\$ -	-	-	-	-	-	-
Committed	1,318,259	-	1,729,064	41,062	424,852	30,983	-
Assigned	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	<u>\$ 1,318,259</u>	<u>-</u>	<u>1,729,064</u>	<u>41,062</u>	<u>424,852</u>	<u>30,983</u>	<u>-</u>
Total liabilities and fund balance	<u>\$ 1,318,259</u>	<u>-</u>	<u>1,729,064</u>	<u>41,062</u>	<u>424,852</u>	<u>30,983</u>	<u>-</u>

Combining Balance Sheet
November 30, 2012

	Debt Service Funds			
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service	Administrative Building Bond Proceeds
<u>Assets</u>				
Cash in bank	\$ 16,095	1,171	1,122,888	5,915
Receivables:				
Motor fuel tax	-	-	-	-
Sales taxes	-	-	-	-
Other receivables	-	-	-	-
Prepaid expenses	140,000	405,000	-	-
Notes receivable	-	-	-	-
Due from others	-	-	-	-
Total assets	\$ 156,095	406,171	1,122,888	5,915
<u>Liabilities and Fund Balance</u>				
Accounts payable	\$ -	-	427,716	-
Total liabilities	\$ -	-	427,716	-
Non-spendable	\$ -	-	-	-
Committed	-	-	-	5,915
Assigned	-	-	-	-
Restricted	156,095	406,171	695,172	-
Unassigned	-	-	-	-
Total fund balance	\$ 156,095	406,171	695,172	5,915
Total liabilities and fund balance	\$ 156,095	406,171	1,122,888	5,915

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
Revenues:							
Taxes	\$ 6,129,257	-	565,246	1,485,423	-	-	-
Intergovernmental	2,588,371	-	-	-	2,143,094	-	-
Revenue from services, fines & forfeitures	2,636,665	212,145	-	39,829	-	195,750	-
Reimbursements	317,237	-	184,269	51,063	-	-	-
Grants	939,136	-	-	-	-	-	-
Interest on investments	19,022	-	10	27	2,104	-	-
Miscellaneous	228,615	9,662	-	70,773	79,352	-	-
Total revenues	\$ 12,858,303	221,807	749,525	1,647,115	2,224,550	195,750	-
Expenditures:							
Current:							
General government	\$ 5,537,804	-	-	-	-	-	-
Judiciary and courts	902,779	-	-	-	-	217,302	-
Education	180,558	-	-	-	-	-	-
County development	758,696	-	-	-	-	-	6,839
Public safety	1,695,928	153,078	-	-	-	-	-
Highways & bridges	4,996,743	-	418,944	1,416,768	3,161,031	-	-
Public health	394,572	-	-	-	-	-	-
Capital Outlay	1,813,961	-	-	125,381	-	-	-
Debt Service	5,918,253	-	-	-	-	-	-
Total expenditures	\$ 22,199,294	153,078	418,944	1,542,149	3,161,031	217,302	6,839
Excess (deficiency) of revenues over (under) expenditures	\$ (9,340,991)	68,729	330,581	104,966	(936,481)	(21,552)	(6,839)
Other financing sources (uses):							
Bond Refinance Exp	\$ (78,985)	-	-	-	-	-	-
Bond Proceeds	4,215,000	-	-	-	-	-	-
Premium (Discount)	1,978	-	-	-	-	-	-
Transfer in	5,861,456	-	-	-	-	-	15,000
Transfer out	(2,018,196)	(48,997)	-	(100,000)	-	-	-
Total other financing sources (uses)	\$ 7,981,253	(48,997)	-	(100,000)	-	-	15,000
Fund balance, beginning of year	\$ 19,178,962	29,176	1,388,692	193,746	1,957,080	837,160	4,818
Fund balance, end of year	\$ 17,819,224	48,908	1,719,273	198,712	1,020,599	815,608	12,979

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, 2012

	Special Revenue Funds					Veterans' Assistance Fund
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	
Revenues:						
Taxes	\$ 180,623	4,087	-	774,892	928,174	383,081
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	16,900	-	-	-
Reimbursements	-	-	-	51,780	-	-
Grants	-	-	-	-	-	-
Interest on investments	4	-	-	14	17	7
Miscellaneous	-	-	-	11,376	-	-
Total revenues	\$ 180,627	4,087	16,900	838,062	928,191	383,088
Expenditures:						
Current:						
General government	\$ -	-	-	962,569	-	310,861
Judiciary and courts	-	-	-	-	-	-
Education	180,558	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	121,000	-
Total expenditures	\$ 180,558	-	-	962,569	121,000	310,861
Excess (deficiency) of revenues over (under) expenditures	\$ 69	4,087	16,900	(124,507)	807,191	72,227
Other financing sources (uses):						
Transfer in	-	-	-	26,141	-	-
Transfer out	-	-	-	-	(805,389)	(40,807)
Total other financing sources (uses)	\$ -	-	-	26,141	(805,389)	(40,807)
Fund balance, beginning of year	-	14,779	187,287	175,438	1	95,196
Fund balance, end of year	\$ 69	18,866	204,187	77,072	1,803	126,616

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, 2012

	Special Revenue Funds					
	Recorder's Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
Revenues:						
Taxes	\$ -	15,196	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	243,075	-	47,650	279,822	223,737	44,281
Reimbursements	-	-	-	-	-	-
Grants	-	-	6,256	-	-	-
Interest on investments	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	\$ 243,075	15,196	53,906	279,822	223,737	44,281
Expenditures:						
Current:						
General government	\$ 194,468	-	-	-	-	-
Judiciary and courts	-	-	37,857	75,931	204,056	45,286
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	14,572	-	-	-	-
Total expenditures	\$ 194,468	14,572	37,857	75,931	204,056	45,286
Excess (deficiency) of revenues over (under) expenditures	\$ 48,607	624	16,049	203,891	19,681	(1,005)
Other financing sources (uses):						
Transfer in	\$ -	-	-	-	500	-
Transfer out	-	-	-	(275,000)	(30,000)	-
Total other financing sources (uses)	\$ -	-	-	(275,000)	(29,500)	-
Fund balance, beginning of year	\$ 607,489	2,060	208,326	456,777	826,965	25,383
Fund balance, end of year	\$ 656,096	2,684	224,375	385,668	817,146	24,378

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, 2012

	Special Revenue Funds					
	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
Revenues:						
Taxes	\$ -	344,003	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Revenue from services, fines & forfeitures	10,906	-	-	20,554	198,755	79,456
Reimbursements	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Interest on investments	-	6	-	-	-	-
Miscellaneous	-	-	3,765	-	-	2,903
Total revenues	\$ 10,906	344,009	3,765	20,554	198,755	82,359
Expenditures:						
Current:						
General government	\$ -	-	-	29,982	-	-
Judiciary and courts	1,190	-	-	-	187,160	95,119
Education	-	-	-	-	-	-
County development	-	-	1,857	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	259,000	-	-	-	-
Total expenditures	\$ 1,190	259,000	1,857	29,982	187,160	95,119
Excess (deficiency) of revenues over (under) expenditures	\$ 9,716	85,009	1,908	(9,428)	11,595	(12,760)
Other financing sources (uses):						
Transfer in	\$ -	-	-	-	-	-
Transfer out	-	(84,678)	-	-	-	-
Total other financing sources (uses)	\$ -	(84,678)	-	-	-	-
Fund balance, beginning of year	\$ 26,146	-	797	47,882	830,468	298,500
Fund balance, end of year	\$ 35,862	331	2,705	38,454	842,063	285,740

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, 2012

	Special Revenue Funds				
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	Coroner Death Certificate Grant Fund	County Reserve Fund
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Revenue from services, fines & forfeitures	410,266	51,214	11,732	-	-
Reimbursements	-	-	-	-	-
Grants	-	-	-	4,000	74,342
Interest on investments	-	-	-	4	25
Miscellaneous	6,967	-	-	-	-
Total revenues	\$ 417,233	51,214	11,732	4,004	74,367
Expenditures:					
Current:					
General government	\$ 240,485	42,861	-	3,137	-
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	-
Public safety	-	-	7,492	-	49,169
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Total expenditures	\$ 240,485	42,861	7,492	3,137	49,169
Excess (deficiency) of revenues over (under) expenditures	\$ 176,748	8,353	4,240	867	25,198
Other financing sources (uses):					
Transfer in	-	-	-	-	-
Transfer out	(51,629)	-	-	-	(25)
Total other financing sources (uses)	\$ (51,629)	-	-	-	(25)
Fund balance, beginning of year	\$ 591,441	99,437	23,728	6,865	100,182
Fund balance, end of year	\$ 716,560	107,790	27,968	7,732	125,355

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, 2012

	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	11,436	-	-	-	-	217,278	-
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	7	-	9	-	-	-
Miscellaneous	-	22,719	-	-	7,000	-	-
Total revenues	\$ 11,436	22,726	-	9	7,000	217,278	-
Expenditures:							
Current:							
General government	\$ -	-	516	-	-	217,278	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	12,586	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Total expenditures	\$ -	-	516	12,586	-	217,278	-
Excess (deficiency) of revenues over (under) expenditures	\$ 11,436	22,726	(516)	(12,577)	7,000	-	-
Other financing sources (uses):							
Transfer in	\$ -	-	-	-	-	-	-
Transfer out	(11,436)	-	-	-	(38,018)	-	-
Total other financing sources (uses)	\$ (11,436)	-	-	-	(38,018)	-	-
Fund balance, beginning of year	\$ 100,000	61,631	4,623	12,577	344,987	-	21
Fund balance, end of year	\$ 100,000	84,357	4,107	-	313,969	-	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, 2012

	Special Revenue Funds				
	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve	Restricted Economic Development
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Revenue from services, fines & forfeitures	18,470	2,940	-	-	-
Reimbursements	-	-	-	-	-
Grants	-	-	-	-	-
Interest on investments	-	-	-	-	15,629
Miscellaneous	-	-	-	-	-
Total revenues	18,470	2,940	-	-	15,629
Expenditures:					
Current:					
General government	-	-	-	-	-
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	750,000
Public safety	4,357	3,530	-	-	-
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Total expenditures	4,357	3,530	-	-	750,000
Excess (deficiency) of revenues over (under) expenditures	14,113	(590)	-	-	(734,371)
Other financing sources (uses):					
Transfer in	-	-	-	-	-
Transfer out	-	-	-	(110,000)	-
Total other financing sources (uses)	-	-	-	(110,000)	-
Fund balance, beginning of year	46,246	850	-	1,428,266	2,747,564
Fund balance, end of year	\$ 60,359	260	-	1,318,266	2,013,193

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds			
	Circuit Clerk Operation /Admin Fund	Kendall County Area Transit Fund	Coroner's Expense Fund	PBC Lease Fund
Revenues:				
Taxes	\$ -	-	-	1,448,532
Intergovernmental	-	78,066	-	-
Revenue from services, fines & forfeitures	18,362	-	7,025	-
Reimbursements	-	-	-	-
Grants	-	521,180	-	-
Interest on investments	-	145	-	117
Miscellaneous	-	-	-	-
Total revenues	18,362	599,391	7,025	1,448,649
Expenditures:				
Current:				
General government	-	603,754	-	2,867,000
Judiciary and courts	38,878	-	-	-
Education	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Highways & bridges	-	-	-	-
Public health	-	-	-	-
Total expenditures	38,878	603,754	-	2,867,000
Excess (deficiency) of revenues over (under) expenditures	(20,516)	(4,363)	7,025	(1,418,351)
Other financing sources (uses):				
Transfer in	-	51,000	-	1,420,630
Transfer out	-	-	-	(1,850)
Total other financing sources (uses)	-	-	-	1,418,780
Fund balance, beginning of year	40,407	141,647	4,783	34
Fund balance, end of year	\$ 19,891	188,284	11,808	463

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds				
	Sheriff Vehicle Fund	Sheriff E-Ticket	Electronic Citation	Sheriff FTA	KenCom 911
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	37,460
Revenue from services, fines & forfeitures	26,125	2,932	10,355	39,760	-
Reimbursements	-	-	-	-	30,000
Grants	-	-	-	-	-
Interest on investments	-	-	-	-	-
Miscellaneous	-	-	-	-	801
Total revenues	26,125	2,932	10,355	39,760	68,261
Expenditures:					
Current:					
General government	-	-	-	-	-
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	-
Public safety	51,497	-	-	25,607	1,363,243
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Total expenditures	51,497	-	-	25,607	1,363,243
Excess (deficiency) of revenues over (under) expenditures	(25,372)	2,932	10,355	14,153	(1,294,982)
Other financing sources (uses):					
Transfer in	-	-	-	-	1,775,000
Transfer out	-	-	-	-	(420,367)
Total other financing sources (uses)	-	-	-	-	1,354,633
Fund balance, beginning of year	48,478	1,854	6,909	36,330	72,899
Fund balance, end of year	\$ 23,106	4,786	17,264	50,483	132,550

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

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

	Special Revenue Funds						
	Salt Storage Building Maintenance Fund	County Clerk Debt Certificate Surcharge	Jail Commissary Fund	Hire Back Trans. Safety Highway Fund	Sherill's Range Fund	State's Attorney Records Automation	HAVA Grant Fund
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	164,119	-	30,041	1,750	-
Reimbursements	-	-	-	125	-	-	-
Grants	-	1,174	-	-	-	-	64,893
Interest on investments	-	-	14	-	28	-	-
Miscellaneous	2,500	-	-	-	-	-	-
Total revenues	2,500	1,174	164,133	125	30,069	1,750	64,893
Expenditures:							
Current:							
General government	-	-	-	-	-	-	64,893
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	76,742	-	124	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Total expenditures	-	-	76,742	-	124	-	64,893
Excess (deficiency) of revenues over (under) expenditures	2,500	1,174	87,391	125	29,945	1,750	-
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Fund balance, beginning of year	-	-	-	-	-	-	-
Fund balance, end of year	\$ 2,500	1,174	87,391	125	29,945	1,750	-

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, 2012

	Capital Projects Funds						Special Construction Public Safety
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Courthouse Expansion Construction	
Revenues							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	25,000	-	-	-	22,500	-	-
Revenue from services, fines & forfeitures	-	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Grants	267,291	-	-	-	-	-	-
Interest on investments	-	2	-	-	-	35	-
Miscellaneous	8,754	-	-	450	-	-	1,593
Total revenues	301,045	2	-	450	22,500	35	1,593
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	216,388	5,588	-	57,116	-	57,685	1,300,306
Debt Service	-	-	-	-	-	-	-
Total expenditures	216,388	5,588	-	57,116	-	57,685	1,300,306
Excess (deficiency) of revenues over (under) expenditures	84,657	(5,586)	-	(56,666)	22,500	(57,650)	(1,298,713)
Other financing sources (uses):							
Bond Refinance Exp.	-	-	-	-	-	-	-
Bond proceeds	-	-	-	-	-	-	-
Premium (Discount)	-	-	-	-	-	-	-
Transfer in	150,000	-	300,000	9,959	100,000	-	7,613
Transfer out	-	-	-	-	-	-	-
Total other financing sources (uses)	150,000	-	300,000	9,959	100,000	-	7,613
Fund balance, beginning of year	1,083,602	5,586	1,429,064	87,769	302,352	88,633	1,291,100
Fund balance, end of year	\$ 1,318,259	-	1,729,064	41,062	424,852	30,983	-

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, 2012

	Debt Service Funds			
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service	Administrative Building Bond Proceeds
Revenues:				
Taxes	\$ -	-	-	-
Intergovernmental	282,251	-	-	-
Revenue from services, fines & forfeitures	-	-	-	-
Reimbursements	-	-	-	-
Grants	-	-	-	-
Interest on investments	49	92	677	-
Miscellaneous	-	-	-	-
Total revenues	282,300	92	677	-
Expenditures:				
Current:				
General government	-	-	-	-
Judiciary and courts	-	-	-	-
Education	-	-	-	-
County development	-	-	-	-
Public safety	-	-	-	-
Highways & bridges	-	-	-	-
Public health	-	-	-	-
Capital Outlay	-	-	-	-
Debt Service	215,710	382,335	1,188,130	4,132,078
Total expenditures	215,710	382,335	1,188,130	4,132,078
Excess (deficiency) of revenues over (under) expenditures	66,590	(382,243)	(1,187,453)	(4,132,078)
Other financing sources (uses):				
Bond Refinance Exp.	-	-	-	(78,985)
Bond proceeds	-	-	-	4,215,000
Premium (Discount)	-	-	-	1,978
Transfer in	8,355	451,825	1,545,433	-
Transfer out	-	-	-	-
Total other financing sources (uses)	8,355	451,825	1,545,433	4,137,993
Fund balance, beginning of year	81,150	336,589	337,192	-
Fund balance, end of year	\$ 156,095	406,171	695,172	5,915

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

Balance Sheet
November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 53,431
		<u>\$ 53,431</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 4,523
Total liabilities		<u>\$ 4,523</u>
Fund Balance:		<u>48,908</u>
Total liabilities and fund balance		<u>\$ 53,431</u>

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE B-4

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Tags and claims	\$ 145,000	165,000	176,656	147,220
Fines and fees	30,000	32,500	35,489	26,786
Donations	3,000	5,500	4,615	5,952
Miscellaneous revenue	-	4,000	5,047	-
Total revenues	178,000	207,000	221,807	179,958
Expenditures:				
Administrator's salary	4,800	4,800	4,800	4,800
Other salaries	33,904	45,000	44,455	49,318
Salary - animal control warden	40,000	40,000	40,000	31,164
Salary - asst. animal control warden	33,000	33,000	33,000	6,346
Supplies	2,500	2,500	2,161	1,659
Postage	1,000	1,300	1,226	900
Vehicle expense/gas	3,000	3,000	2,200	1,547
Equipment	-	-	3,514	2,441
Observation and disposal	1,000	1,000	400	400
Training	3,000	3,000	1,710	1,124
Telephone/pager	1,100	1,100	743	903
Microchip	1,550	1,785	1,785	1,737
Transportation, board care	16,000	16,000	13,070	12,654
Volunteers/Public Relations	600	600	102	184
Rabies tags	2,000	2,000	2,902	2,740
Capital expenditures	10,000	8,000	970	-
Neuter/spay fee	-	-	40	-
Total expenditures	153,454	163,085	153,078	117,917
Excess (deficiency) of revenues over (under) expenditures	24,546	43,915	68,729	62,041
Other financing sources (uses):				
Transfer to General Fund	(17,000)	(17,000)	(16,691)	-
Transfer to Building Fund	(9,000)	(9,000)	(9,959)	(17,769)
Transfer to IMRF/SS Fund	(15,000)	(15,000)	(22,347)	(17,474)
Total other financing sources (uses)	(41,000)	(41,000)	(48,997)	(35,243)
Net change in fund balance	\$ (16,454)	2,915	19,732	26,798
Fund balance, beginning of year			29,176	2,378
Fund balance, end of year			\$ 48,908	29,176

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,698,688
Accounts receivable-state	<u>20,585</u>
Total assets	<u>\$ 1,719,273</u>

<u>Fund Balance</u>	
Fund Balance:	<u>\$ 1,719,273</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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Current taxes	\$ 565,000	565,000	565,246	592,843
Federal reimbursements	-	-	184,269	504,738
Interest income	1,000	1,000	10	15
Township reimbursements	25,000	25,000	-	-
Other income	560,000	560,000	-	16,914
Total revenues	<u>1,151,000</u>	<u>1,151,000</u>	<u>749,525</u>	<u>1,114,510</u>
Expenditures:				
Township bridge program	250,000	250,000	25,435	-
Construction of bridges	900,000	900,000	393,509	872,688
Total expenditures	<u>1,150,000</u>	<u>1,150,000</u>	<u>418,944</u>	<u>872,688</u>
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	330,581	241,822
Other financing sources (uses):				
Transfer from Township Bridge	22,500	22,500	-	-
Total other financing sources (uses)	<u>22,500</u>	<u>22,500</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 23,500</u>	<u>23,500</u>	330,581	241,822
Fund balance, beginning of year			<u>1,388,692</u>	<u>1,146,870</u>
Fund balance, end of year			<u>\$ 1,719,273</u>	<u>1,388,692</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet
November 30, 2012

Assets

Cash in bank	\$	<u>211,827</u>
Total assets	\$	<u><u>211,827</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>13,115</u>
Total liabilities	\$	<u>13,115</u>
Fund Balance:	\$	<u>198,712</u>
Total liabilities and fund balance	\$	<u><u>211,827</u></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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Current taxes	\$ 1,485,000	1,485,000	1,485,423	1,462,793
Interest	500	500	27	37
Federal salary reimbursement	51,000	51,063	51,063	51,063
Engineering fees	35,000	35,000	32,712	48,918
Overweight permits	20,000	20,000	7,117	14,022
Miscellaneous income	40,000	65,000	70,773	45,907
Total revenues	1,631,500	1,656,563	1,647,115	1,622,740
Expenditures:				
Salary - superintendent	102,126	102,126	102,126	101,174
Other salaries	609,862	609,862	617,187	612,082
Utilities	1,000	1,000	522	210
Telephone	2,500	2,500	2,338	2,308
Mileage	5,000	5,000	3,565	3,730
Office supplies	2,500	2,500	2,102	2,904
Freight and postage	1,000	1,100	1,248	1,142
Equipment and maintenance	70,000	75,000	82,281	62,873
Building and grounds maintenance	45,000	60,000	68,743	45,716
Dues and conferences	4,000	4,000	5,049	2,533
Overtime compensation	45,000	45,000	22,756	47,260
Temporary salaries	40,000	40,000	34,677	30,090
Gasoline and oil	110,000	110,000	102,520	110,490
Street lights and maintenance	24,000	24,000	17,879	21,492
Highway maintenance material	320,000	320,000	248,200	252,624
Pavement & stripping	35,000	35,000	20,980	42,727
Traffic signal maintenance	20,000	20,000	8,951	13,381
Sign supplies	20,000	20,000	18,060	18,198
Clothing allowance	2,100	2,100	2,100	1,800
Road and bridge maintenance	50,000	54,000	53,032	47,402
Capital equipment	50,000	125,381	125,381	19,155
Engineering supplies	5,000	5,000	2,452	4,816
Total expenditures	1,564,088	1,663,569	1,542,149	1,444,107
Excess (deficiency) of revenues over (under) expenditures	67,412	(7,006)	104,966	178,633
Other financing sources (uses):				
Transfer to Building Fund	\$ (75,000)	(100,000)	(100,000)	(50,000)
Fund balance, beginning of year			193,746	65,113
Fund balance, end of year			\$ 198,712	193,746

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 875,984
State allotments receivable	<u>144,615</u>
Total assets	<u>\$ 1,020,599</u>
 <u>Fund Balance</u>	
Fund Balance:	<u>\$ 1,020,599</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
State allotments	\$ 1,600,000	2,050,000	1,652,874	1,821,729
County consolidated program	186,761	186,761	186,761	186,761
Capital improvement program	-	-	303,459	303,459
Other revenue	-	-	79,352	-
Interest income	10,000	10,000	2,104	1,394
Total revenues	<u>1,796,761</u>	<u>2,246,761</u>	<u>2,224,550</u>	<u>2,313,343</u>
Expenditures:				
Road construction and maintenance	<u>2,300,000</u>	<u>3,161,031</u>	<u>3,161,031</u>	<u>1,828,042</u>
Total expenditures	<u>2,300,000</u>	<u>3,161,031</u>	<u>3,161,031</u>	<u>1,828,042</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (503,239)</u>	<u>(914,270)</u>	(936,481)	485,301
Fund balance, beginning of year			<u>1,957,080</u>	<u>1,471,779</u>
Fund balance, end of year			<u>\$ 1,020,599</u>	<u>1,957,080</u>

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet
November 30, 2012

Assets

Cash in bank	\$	801,530
Accounts receivable		<u>14,078</u>
Total assets	\$	<u><u>815,608</u></u>

Fund Balance

Fund Balance:	\$	<u><u>815,608</u></u>
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COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Fees collected by circuit clerk	\$ 225,000	225,000	195,750	205,044
Total revenues	225,000	225,000	195,750	205,044
Expenditures:				
Salaries	118,229	118,229	116,550	118,280
Court automation costs	97,500	97,500	100,752	86,263
Total expenditures	215,729	215,729	217,302	204,543
Excess (deficiency) of revenues over (under) expenditures	\$ 9,271	9,271	(21,552)	501
Fund balance, beginning of year			837,160	836,659
Fund balance, end of year			\$ 815,608	837,160

COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT COMMISSION FUND

Balance Sheet
November 30, 2012

Assets

Cash in bank	\$ 12,979
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Fund Balance

Fund Balance:	\$ 12,979
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COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT COMMISSION FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Grant administration	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Mileage	1,500	1,500	461	237
Supplies	1,000	1,000	166	-
Dues	5,000	5,000	3,927	3,500
Consulting fees	-	-	45	-
Conferences	1,000	2,000	1,718	16
Travel	2,500	2,500	-	-
Publications and brochures	500	500	-	-
Printing	2,000	2,000	-	-
Postage	500	500	-	-
Advertising/publicity	5,000	4,000	522	783
Total expenditures	19,000	19,000	6,839	4,536
Excess (deficiency) of revenues over (under) expenditures	(19,000)	(19,000)	(6,839)	(4,536)
Other financing sources (uses):				
Transfer from General Fund	15,000	15,000	15,000	-
Total other financing sources (uses):	15,000	15,000	15,000	-
Net change in fund balance	\$ (4,000)	(4,000)	8,161	(4,536)
Fund balance, beginning of year			4,818	9,354
Fund balance, end of year			\$ 12,979	4,818

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in Bank	\$ 69
Total Assets	<u>\$ 69</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 69</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-16

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 180,558	180,558	180,623	181,781
Interest revenue	-	-	4	4
Total revenues	<u>180,558</u>	<u>180,558</u>	<u>180,627</u>	<u>181,785</u>
Expenditures:				
Distributions to Kendall County Cooperative Extension	<u>180,558</u>	<u>180,558</u>	<u>180,558</u>	<u>181,824</u>
Total expenditures	<u>180,558</u>	<u>180,558</u>	<u>180,558</u>	<u>181,824</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	69	(39)
Fund balance, beginning of year			-	39
Fund balance, end of year			<u>\$ 69</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
FEDERAL AID MATCHING FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 18,866
Total assets	<u>\$ 18,866</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 18,866</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-18

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 4,000	4,000	4,087	5,064
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>4,087</u>	<u>5,064</u>
Expenditures:				
Right of way acquisition	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,000</u>	<u>4,000</u>	<u>4,087</u>	<u>5,064</u>
Fund balance, beginning of year			<u>14,779</u>	<u>9,715</u>
Fund balance, end of year			<u>\$ 18,866</u>	<u>14,779</u>

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 204,187
Total Assets	\$ 204,187
<u>Fund Balance</u>	
Fund balance	\$ 204,187

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees from tax sale	\$ 25,000	25,000	16,900	26,720
Total revenues	25,000	25,000	16,900	26,720
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 25,000	25,000	16,900	26,720
Fund balance, beginning of year			187,287	160,567
Fund balance, end of year			\$ 204,187	187,287

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

Balance Sheet
November 30, 2012

	<u>Assets</u>	
Cash in bank		\$ 77,072
Total assets		<u>\$ 77,072</u>
	 <u>Fund Balance</u>	
Fund Balance:		 <u>\$ 77,072</u>

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Property taxes	\$ 774,795	813,535	774,892	736,623
Reimbursed from Forest Preserve	51,780	51,780	51,780	51,000
Interest	-	-	14	18
Other revenues	-	11,377	11,376	51,284
Total revenues	<u>826,575</u>	<u>876,692</u>	<u>838,062</u>	<u>838,925</u>
Expenditures:				
Other expenses	150,000	245,000	109,971	52,350
Insurance premiums and claims	<u>725,000</u>	<u>703,000</u>	<u>852,598</u>	<u>814,397</u>
Total expenditures	<u>875,000</u>	<u>948,000</u>	<u>962,569</u>	<u>866,747</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(48,425)</u>	<u>(71,308)</u>	<u>(124,507)</u>	<u>(27,822)</u>
Other financing sources (uses):				
Transfer from HHS	13,600	13,600	13,600	13,600
Transfer from KenCom	8,936	8,936	8,936	8,936
Transfer (to) KenCom	-	-	-	(8,936)
Transfer from VAC	<u>3,605</u>	<u>3,605</u>	<u>3,605</u>	<u>3,605</u>
Net change in fund balance	<u>\$ (22,284)</u>	<u>(45,167)</u>	<u>(98,366)</u>	<u>(10,617)</u>
Fund balance, beginning of year			<u>175,438</u>	<u>186,055</u>
Fund balance, end of year			<u>\$ 77,072</u>	<u>175,438</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

Balance Sheet
November 30, 2012

Assets

Cash in bank \$ 1,803

Total assets \$ 1,803

Fund Balance

Fund Balance: \$ 1,803

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, 2012
(With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Property taxes	\$ 927,889	927,889	928,174	926,627
Interest revenues	-	-	17	24
Total revenues	927,889	927,889	928,191	926,651
Expenditures:				
Family counseling	500	500	500	1,981
A.I.D.	24,500	24,500	24,500	24,836
Open Door	41,000	41,000	41,000	40,684
Mutual Ground	34,000	34,000	34,000	34,753
Fox Valley Family Y.M.C.A.	500	500	500	4,975
CASA - Kendall County	9,500	9,500	9,500	5,468
Suicide Prevention Services	500	500	500	4,975
Aunt Martha's	3,000	3,000	3,000	5,948
Senior Services	2,000	2,000	2,000	3,980
Fox Valley Hospice	1,000	1,000	1,000	2,487
Day One Network	4,500	4,500	4,500	4,975
Court services	-	-	-	-
Operating expense	-	-	-	24
Total expenditures	121,000	121,000	121,000	135,086
Excess (deficiency) of revenues over (under) expenditures	806,889	806,889	807,191	791,565
Other financing sources (uses):				
Transfer from (to):				
Health and Human Services	(804,889)	(804,889)	(804,889)	(791,611)
Probation Court Services	(500)	(500)	(500)	-
Net change in fund balance	\$ 1,500	1,500	1,802	(46)
Fund balance, beginning of year			1	47
Fund balance, end of year			\$ 1,803	1

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE B-25

Balance Sheet
November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 129,688
Total assets		<u>\$ 129,688</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 3,072
Total liabilities		\$ 3,072
Fund Balance:		<u>\$ 126,616</u>
Total liabilities and fund balance		<u>\$ 129,688</u>

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE B-26

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Property taxes	\$ 382,857	382,857	383,081	370,529
Interest income	-	-	7	10
Total revenues	<u>382,857</u>	<u>382,857</u>	<u>383,088</u>	<u>370,539</u>
Expenditures:				
Salaries - superintendent	49,017	49,017	49,017	46,242
Salaries - office administrator	38,715	38,715	38,715	36,524
Salaries - other	40,091	40,091	40,091	37,822
Salaries - drivers	35,000	35,000	33,023	39,748
Office expense	2,500	2,800	2,406	2,130
Bonding superintendent	250	250	-	-
Report fee & membership	600	550	440	350
Training	1,500	1,500	1,210	685
Professional services	3,000	3,000	1,155	1,921
Equipment maintenance	3,800	3,800	3,548	3,008
Fuel	10,000	9,000	8,895	8,091
Computer software	1,500	1,500	2,392	(1,436)
Veterans' relief	82,000	82,000	84,687	91,608
Utility Assistance	27,000	27,000	20,710	22,762
Food Assistance	21,000	21,000	10,000	15,000
Advertising	800	500	50	438
Vehicles - I-Pass	800	800	480	400
Vehicles maintenance	6,700	8,000	6,097	5,606
Equipment and furniture	500	500	67	29
Lodging & meal allowance	6,000	6,000	4,017	4,371
Meetings/conferences	1,200	1,250	1,210	1,190
Mileage	1,200	900	314	1,233
Travel	3,000	3,000	2,337	2,841
Total expenditures	<u>336,173</u>	<u>336,173</u>	<u>310,861</u>	<u>320,563</u>
Excess (deficiency) of revenues over (under) expenditures	<u>46,684</u>	<u>46,684</u>	<u>72,227</u>	<u>49,976</u>
Other financing sources (uses):				
Transfer to General	(27,000)	(27,000)	(24,897)	(23,044)
Transfer to Liability	(6,605)	(6,605)	(3,605)	(3,605)
Transfer to Social Security	(13,079)	(13,079)	(12,305)	(12,265)
Transfer to IMRF	-	-	-	(18,311)
Net Change in Fund Balance	<u>\$ -</u>	<u>-</u>	<u>31,420</u>	<u>(7,249)</u>
Fund balance, beginning of year			<u>95,196</u>	<u>102,445</u>
Fund balance, end of year			<u>\$ 126,616</u>	<u>95,196</u>

COUNTY OF KENDALL, ILLINOIS
 RECORDER'S DOCUMENT STORAGE FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in hand	\$ 632,402
Accounts receivable	23,694
Total assets	\$ 656,096
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Total liabilities	\$ -
Fund Balance:	\$ 656,096
Total liabilities and fund balance	\$ 656,096

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Document storage fees	\$ 204,250	225,000	243,075	207,764
Expenditures:				
Salaries	105,522	105,522	99,689	105,685
Document Storage Expenses	100,000	100,000	94,779	76,405
Total Expenditures	205,522	205,522	194,468	182,090
Excess (deficiency) of revenues over (under) expenditures	\$ (1,272)	19,478	48,607	25,674
Fund (deficit), beginning of year			607,489	581,815
Fund (deficit), end of year			\$ 656,096	607,489

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE B-29

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 2,684
Total assets	<u>\$ 2,684</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 2,684</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-30

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 15,000	15,000	15,196	25,017
Interest income	-	-	-	1
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>15,196</u>	<u>25,018</u>
Expenditures:				
Services	14,580	14,580	14,152	18,100
Secretarial services	420	420	420	420
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>14,572</u>	<u>18,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>624</u>	<u>6,498</u>
Fund balance (deficit), beginning of year			<u>2,060</u>	<u>(4,438)</u>
Fund balance (deficit), end of year			<u>\$ 2,684</u>	<u>2,060</u>

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 223,691
Fees receivable	684
Total assets	\$ 224,375
<u>Fund Balance</u>	
Fund balance	\$ 224,375

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-32

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 47,000	47,000	47,650	51,610
State interface funding	5,000	6,256	6,256	6,256
Total revenues	52,000	53,256	53,906	57,866
Expenditures:				
Postage	2,500	2,500	1,237	997
Salaries	23,953	23,953	23,578	23,041
Office supplies	1,500	1,500	1,042	1,129
Computer supplies	200	200	-	100
Equipment maintenance	4,500	4,500	12,000	12,000
Total expenditures	32,653	32,653	37,857	37,267
Excess (deficiency) of revenues over (under) expenditures	\$ 19,347	20,603	16,049	20,599
Fund balance, beginning of year			208,326	187,727
Fund balance, end of year			\$ 224,375	208,326

COUNTY OF KENDALL, ILLINOIS
 COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 366,028
Accounts receivable	19,664
Total assets	<u>\$ 385,692</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 24
Fund Balance:	<u>\$ 385,668</u>
Total liabilities and fund balance	<u>\$ 385,692</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected by circuit clerk	\$ 340,000	340,000	279,822	290,163
Expenditures:				
Court security expenses	70,000	70,000	40,442	24,989
Overtime	27,000	37,000	35,489	22,715
Total expenditures	97,000	107,000	75,931	47,704
Excess (deficiency) of revenues over (under) expenditures	243,000	233,000	203,891	242,459
Other financing sources (uses):				
Transfer to general fund	(275,000)	(275,000)	(275,000)	(375,000)
Net change in fund balance	<u>\$ (32,000)</u>	<u>(42,000)</u>	(71,109)	(132,541)
Fund balance, beginning of year			456,777	589,318
Fund balance, end of year			<u>\$ 385,668</u>	<u>456,777</u>

COUNTY OF KENDALL, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE B-35

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 805,648
Accounts receivable	<u>14,834</u>
Total assets	<u><u>\$ 820,482</u></u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 3,336</u>
Fund Balance:	<u>\$ 817,146</u>
Total liabilities and fund balance	<u><u>\$ 820,482</u></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, 2012
 (With Comparative Figures for 2011)

	Appropriations		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Fees collected by				
circuit clerk	\$ 158,000	165,000	169,393	164,411
Domestic violence	37,200	32,500	31,838	33,964
Electronic monitoring	18,000	15,000	12,179	15,650
Drug testing revenue	300	550	438	283
Op Risk assessment	200	400	300	230
Evaluation reimbursement	-	325	-	-
Offset training fee	-	1,300	1,299	-
Misc. income	-	-	241	23
Underage drinking program	7,000	8,300	8,049	7,551
Total revenues	220,700	223,375	223,737	222,112
Expenditures:				
Equipment	20,500	20,500	17,941	3,203
Contractual services	204,000	204,000	136,677	135,048
Electronic monitoring	30,000	30,000	11,702	19,896
Liaison officer	-	-	-	-
Training	12,000	12,500	12,220	10,664
Drug Testing	12,000	12,000	8,835	8,059
Risk assessment	3,000	3,000	2,950	1,175
Dues/memberships	1,500	1,500	935	900
Software	8,000	13,000	12,796	8,568
Total expenditures	291,000	296,500	204,056	187,513
Excess (deficiency) of revenues over (under) expenditures	(70,300)	(73,125)	19,681	34,399
Other financing sources (uses):				
Transfer from Mental Health Fund	500	500	500	-
Transfer to General Fund	(30,000)	(30,000)	(30,000)	(30,000)
Net change in fund balance	\$ (99,800)	(102,625)	(9,819)	4,599
Fund balance, beginning of year			826,965	822,366
Fund balance, end of year			\$ 817,146	826,965

COUNTY OF KENDALL, ILLINOIS
DRUG ABUSE FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 23,486
Accounts receivable	892
 Total assets	 <u>\$ 24,378</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 24,378</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fines Collected - Circuit Clerk	\$ 26,000	26,000	24,914	31,493
Drug fines forfeited/donations	12,000	17,000	19,367	19,053
 Total revenues	 38,000	 43,000	 44,281	 50,546
Expenditures:				
Drug abuse prevention	65,000	65,000	45,286	54,391
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (27,000)</u>	<u>(22,000)</u>	<u>(1,005)</u>	<u>(3,845)</u>
Fund balance, beginning of year			<u>25,383</u>	<u>29,228</u>
Fund balance, end of year			<u>\$ 24,378</u>	<u>25,383</u>

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

SCHEDULE B-39

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	<u>\$ 35,862</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 35,862</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Drug fines forfeited	\$ 1,500	1,500	10,906	3,614
Expenditures:				
Drug abuse prevention	1,000	1,000	1,190	1,756
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 500</u>	<u>500</u>	<u>9,716</u>	<u>1,858</u>
Fund balance, beginning of year			<u>26,146</u>	<u>24,288</u>
Fund balance, end of year			<u>\$ 35,862</u>	<u>26,146</u>

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE B-41

Balance Sheet
 November 30, 2012

<u>Assets</u>		
Cash		\$ 331
Total assets		<u>\$ 331</u>
<u>Fund Balance</u>		
Fund Balance:		<u>\$ 331</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 343,678	343,678	344,003	342,981
Interest revenue	-	-	6	8
Total revenues	<u>343,678</u>	<u>343,678</u>	<u>344,009</u>	<u>342,989</u>
Expenditures:				
Program expenses for Seniors (TBD)	254,178	-	-	-
Fox Valley Older Adults	-	55,000	55,000	54,512
Fox Valley YMCA	-	1,000	1,000	1,500
Prairie State Legal Services	-	7,500	7,500	8,480
Visiting Nurses Association	-	8,000	8,000	7,455
CNN	-	12,000	12,000	8,480
Village of Oswego	-	39,000	39,000	38,938
Senior Companion Program	-	16,000	16,000	14,983
Senior Services Assoc. Inc	-	120,500	120,500	119,310
Total expenditures	<u>254,178</u>	<u>259,000</u>	<u>259,000</u>	<u>253,658</u>
Excess (deficiency) of revenues over (under) expenditures	89,500	84,678	85,009	89,331
Other financing sourced (uses):				
Transfer to Kendall Area Transit	(25,500)	(25,500)	(25,500)	(25,454)
Transfer to HHS	(64,000)	(59,178)	(59,178)	(63,903)
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>331</u>	<u>(26)</u>
Fund balance, beginning of year			-	26
Fund balance, end of year			<u>\$ 331</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE RESTORATION FUND
 Balance Sheet
 November 30, 2012

SCHEDULE B-43

Assets

Cash in bank \$ 2,705

Fund Balance

Fund Balance: \$ 2,705

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-44

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Revenue	\$ 3,000	3,000	3,765	3,718
Total revenues	<u>3,000</u>	<u>3,000</u>	<u>3,765</u>	<u>3,718</u>
Expenditures:				
Restoration expenses	<u>3,600</u>	<u>3,600</u>	<u>1,857</u>	<u>3,265</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(600)</u>	<u>(600)</u>	<u>1,908</u>	<u>453</u>
Other financing sources (uses):				
Transfer to General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ (600)</u>	<u>(600)</u>	<u>1,908</u>	<u>453</u>
Fund balance, beginning of year			<u>797</u>	<u>344</u>
Fund balance, end of year			<u>\$ 2,705</u>	<u>797</u>

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 38,454
Total assets	\$ 38,454
<u>Fund Balance</u>	
Fund Balance:	\$ 38,454

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-46

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected by county treasurer	\$ 20,500	20,500	20,554	22,960
Expenditures:				
Salaries	15,000	16,000	15,420	14,289
Treasurer automation costs	18,000	18,000	14,562	9,113
Total Expenditures	33,000	34,000	29,982	23,402
Excess (deficiency) of revenues over (under) expenditures	\$ (12,500)	(13,500)	(9,428)	(442)
Fund balance, beginning of year			47,882	48,324
Fund balance, end of year			\$ 38,454	47,882

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 827,437
Accounts receivable	14,626
Total assets	\$ 842,063
<u>Fund Balance</u>	
Fund balance	\$ 842,063

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-48

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected by circuit clerk	\$ 225,000	225,000	198,755	207,981
Total revenues	225,000	225,000	198,755	207,981
Expenditures:				
Court document storage costs	65,000	65,000	24,686	11,499
Salaries	140,600	151,129	162,474	130,952
Total expenditures	205,600	216,129	187,160	142,451
Excess (deficiency) of revenues over (under) expenditures	\$ 19,400	8,871	11,595	65,530
Fund balance, beginning of year			830,468	764,938
Fund balance, end of year			\$ 842,063	830,468

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE B-49

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 286,959
Accounts receivable	5,317
Total assets	\$ 292,276
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 6,536
Fund Balance:	\$ 285,740
Total liabilities and fund balance	\$ 292,276

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-50

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Law library fees	\$ 85,000	85,000	79,456	81,289
Miscellaneous revenue	-	-	2,903	-
Total revenues	85,000	85,000	82,359	81,289
Expenditures:				
Salaries	10,000	10,000	9,779	-
Online services	33,075	33,075	31,659	32,106
Office supplies & equipment	-	-	5,832	-
Books/subscriptions	25,750	25,750	47,849	38,070
Total expenditures	68,825	68,825	95,119	70,176
Excess (deficiency) of revenues over (under) expenditures	\$ 16,175	16,175	(12,760)	11,113
Fund balance, beginning of year			298,500	287,387
Fund balance, end of year			\$ 285,740	298,500

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM-MAPPING FUND

Balance Sheet
November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 676,552
Accounts receivable		40,055
Total assets		<u>\$ 716,607</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		\$ 47
Fund Balance:		716,560
Total liabilities and fund balance		<u>\$ 716,607</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees	\$ 288,000	394,000	410,266	351,964
Miscellaneous revenue	-	-	6,967	-
Total revenues	<u>288,000</u>	<u>394,000</u>	<u>417,233</u>	<u>351,964</u>
Expenditures:				
GIS Expenditures	80,900	88,000	87,216	26,846
Office Supplies	1,000	1,000	485	97
Salaries	152,148	152,148	152,149	147,117
Miscellaneous	-	-	633	687
Postage	300	200	2	17
Plotter Supplies	5,000	2,000	-	-
Mileage	1,000	1,000	-	-
Dues and Memberships	1,000	-	-	-
Training	3,000	2,000	-	-
Conferences	4,000	2,000	-	-
Aerial Reflight	-	-	-	71,869
Total expenditures	<u>248,348</u>	<u>248,348</u>	<u>240,485</u>	<u>246,633</u>
Excess (deficiency) of revenues over (under) expenditures	39,652	145,652	176,748	105,331
Other financing sources (uses):				
Transfer to General Fund	(21,711)	(22,000)	(24,169)	(21,285)
Transfer to IMRF/FICA	(28,361)	(28,361)	(27,460)	(28,055)
Net change in fund balance	<u>\$ (10,420)</u>	<u>95,291</u>	<u>125,119</u>	<u>55,991</u>
Fund balance, beginning of year			591,441	535,450
Fund balance, end of year			<u>\$ 716,560</u>	<u>591,441</u>

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM - RECORDER FUND

SCHEDULE B-53

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 102,783
Accounts receivable	5,007
 Total assets	 <u>\$ 107,790</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 107,790</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-54

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees	\$ 43,000	49,000	51,214	43,768
Total revenues	43,000	49,000	51,214	43,768
Expenditures:				
Salaries	43,027	43,027	42,861	42,604
Total expenditures	43,027	43,027	42,861	42,604
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (27)</u>	<u>5,973</u>	8,353	1,164
Fund balance, beginning of year			99,437	98,273
Fund balance, end of year			<u>\$ 107,790</u>	<u>99,437</u>

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

SCHEDULE B-55

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 27,968
Total assets	\$ 27,968
<u>Fund Balance</u>	
Fund balance	\$ 27,968

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-56

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fines	\$ 8,200	9,500	11,732	9,136
Expenditures:				
Equipment	10,000	10,000	7,492	294
Excess (deficiency) of revenues over (under) expenditures	\$ (1,800)	(500)	4,240	8,842
Fund balance, beginning of year			23,728	14,886
Fund balance, end of year			\$ 27,968	23,728

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

SCHEDULE B-57

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	<u>\$ 7,732</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 7,732</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-58

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Receipts - grant/fees	\$ -	4,000	4,000	-
Interest	-	10	4	4
Total revenues	<u>-</u>	<u>4,010</u>	<u>4,004</u>	<u>4</u>
Expenditures:				
Expenditures	<u>-</u>	<u>3,300</u>	<u>3,137</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>710</u>	<u>867</u>	<u>4</u>
Fund balance, beginning of year			<u>6,865</u>	<u>6,861</u>
Fund balance, end of year			<u>\$ 7,732</u>	<u>6,865</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY RESERVE FUND

Balance Sheet
November 30, 2012

Assets

Cash in bank	\$ 125,355
Total assets	<u>\$ 125,355</u>

Fund Balance

Fund Balance:	<u>\$ 125,355</u>
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Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-60

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest	\$ -	30	25	90
Grant - Tobacco	-	-	1,100	1,100
Grant- Enforcement	-	20,980	26,946	9,295
Grant - Camera	-	3,585	3,585	-
IEMA grant revenue	-	11,744	11,744	48,006
SCAAP grant	-	-	30,967	16,538
Total revenues	<u>-</u>	<u>36,339</u>	<u>74,367</u>	<u>75,029</u>
Expenditures:				
Salaries - enforcement	-	18,840	18,552	19,562
Enforcement grant equipment	-	2,965	9,777	34,154
Training	-	-	11,744	43,005
Miscellaneous clearing expense	-	20,276	9,096	3,229
Total expenditures	<u>-</u>	<u>42,081</u>	<u>49,169</u>	<u>99,950</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(5,742)</u>	<u>25,198</u>	<u>(24,921)</u>
Other financing sources (uses):				
Transfer (to) - General Fund			(25)	-
Fund balance, beginning of year			<u>100,182</u>	<u>125,103</u>
Fund balance, end of year			<u>\$ 125,355</u>	<u>100,182</u>

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 100,000
 <u>Fund Balance</u>	
Fund Balance:	\$ 100,000

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-62

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Tax sale revenue	\$ 75,000	75,000	11,436	55,078
Total revenues	75,000	75,000	11,436	55,078
Expenditures:				
Total expenditures	5,000	17,000	-	-
Excess (deficiency) of revenues over (under) expenditures	70,000	58,000	11,436	55,078
Other financing sources (uses):				
Transfer (to) - General Fund	\$ (65,000)	(65,000)	(11,436)	(55,078)
Fund balance, beginning of year			100,000	100,000
Fund balance, end of year			\$ 100,000	100,000

COUNTY OF KENDALL, ILLINOIS
CSBG-REVOLVING LOAN FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 42,469
Loan receivable-1	14,202
Loan receivable-2	813
Loan receivable-3	10,541
Loan receivable-4	16,332
	<hr/>
Total assets	\$ 84,357
	<hr/> <hr/>
<u>Fund Balance</u>	
Fund Balance:	\$ 84,357
	<hr/> <hr/>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-64

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Receipts	\$ 9,000	9,000	2,515	28,679
Dividends	-	-	6,100	-
Miscellaneous	-	-	14,104	-
Interest earned	30	30	7	19
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	9,030	9,030	22,726	28,698
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
Loan administration	500	500	-	-
Loans	8,000	8,000	-	-
Dues	100	100	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	8,600	8,600	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	430	430	22,726	28,698
	<hr/>	<hr/>	<hr/>	<hr/>
Other financing sources (uses):				
Transfer from HHS	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ 430	430	22,726	28,698
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fund balance, beginning of year			61,631	32,933
			<hr/>	<hr/>
Fund balance, end of year			\$ 84,357	61,631
			<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 4,107
<u>Fund Balance</u>	
Fund balance	\$ 4,107

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-66

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Donations	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	-	516	1,216
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(516)	(1,216)
Fund balance, beginning of year			4,623	5,839
Fund balance, end of year			\$ 4,107	4,623

COUNTY OF KENDALL, ILLINOIS
 SHERIFF COPS TECHNOLOGY GRANT FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>		
Cash in bank		\$ -
<u>Fund Balance</u>		
Fund Balance:		\$ -

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest	\$ -	-	9	10
Total revenues	-	-	9	10
Expenditures:				
Grant expense	-	-	12,586	-
Total expenditures	-	-	12,586	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(12,577)	10
Fund balance, beginning of year			12,577	12,567
Fund balance, end of year			\$ -	12,577

COUNTY OF KENDALL, ILLINOIS
HIGHWAY - RESTRICTED FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 313,969
<u>Fund Balance</u>	
Fund Balance:	\$ 313,969

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-70

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Receipts	\$ 5,000	5,000	7,000	4,000
Total revenues	5,000	5,000	7,000	4,000
Expenditures:	-	28,018	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 5,000	(23,018)	7,000	4,000
Other financing sources (uses):				
Transfers in (out)			(38,018)	-
Fund balance, beginning of year			344,987	340,987
Fund balance, end of year			\$ 313,969	344,987

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE B-71

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	20,880
	<hr/>
Total assets	\$ 20,880
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 20,880
	<hr/>
Fund Balance:	
	\$ -
	<hr/>
Total liabilities and fund balance	\$ 20,880
	<hr/> <hr/>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-72

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
RHSP	\$ 193,500	205,000	217,278	182,799
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues	193,500	205,000	217,278	182,799
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditures:				
RHSP expenses	193,500	205,000	217,278	182,799
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenditures	193,500	205,000	217,278	182,799
	<hr/>	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
Fund balance, beginning of year			-	-
			<hr/>	<hr/>
Fund balance, end of year			\$ -	-
			<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP BRIDGE FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 21
 <u>Fund Balance</u>	
Fund Balance:	\$ 21

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-74

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Receipts	\$ 22,500	22,500	-	-
Total revenues	22,500	22,500	-	-
Expenditures:				
Total Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	22,500	22,500	-	-
Other financing sources (uses):				
Transfer out	(22,500)	(22,500)	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			21	21
Fund balance, end of year			\$ 21	21

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 60,939
Total assets	<u>\$ 60,939</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 580
Fund Balance:	<u>60,359</u>
Total liabilities and fund balance	<u>\$ 60,939</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-76

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 18,000	18,000	18,470	23,424
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>18,470</u>	<u>23,424</u>
Expenditures:				
Total expenditures	<u>18,000</u>	<u>18,000</u>	<u>4,357</u>	<u>6,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>14,113</u>	<u>16,932</u>
Fund balance, beginning of year			<u>46,246</u>	<u>29,314</u>
Fund balance, end of year			<u>\$ 60,359</u>	<u>46,246</u>

COUNTY OF KENDALL, IL
STATE PET POPULATION FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 260
Total assets	<u>\$ 260</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 260</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-78

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 300	3,000	2,940	850
Total revenues	<u>300</u>	<u>3,000</u>	<u>2,940</u>	<u>850</u>
Expenditures:	<u>300</u>	<u>3,850</u>	<u>3,530</u>	<u>4,750</u>
Total expenditures	<u>300</u>	<u>3,850</u>	<u>3,530</u>	<u>4,750</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>(850)</u>	<u>(590)</u>	<u>(3,900)</u>
Fund balance, beginning of year			<u>850</u>	<u>4,750</u>
Fund balance, end of year			<u>\$ 260</u>	<u>850</u>

COUNTY OF KENDALL, ILLINOIS
 FOX VALLEY ECOSYSTEMS AGENCY FUND

SCHEDULE B-79

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ -
Total Assets	<u>\$ -</u>
 <u>Fund Balance</u>	
Fund Balance:	<u>\$ -</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-80

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest	\$ -	-	-	2
Miscellaneous income	-	-	-	8,091
Total revenues	-	-	-	8,093
Expenditures:	-	-	-	16,153
Total expenditures	-	-	-	16,153
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	-	(8,060)
Fund balance, beginning of year			-	8,060
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY SPECIAL RESERVE FUND

SCHEDULE B-81

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,318,266
<u>Fund Balance</u>	
Fund balance	\$ 1,318,266

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-82

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
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
Transfer to General Fund	(110,000)	(110,000)	(110,000)	-
Total other financing sources (uses)	\$ (110,000)	(110,000)	(110,000)	50,000
Fund balance, beginning of year			1,428,266	1,500,000
Fund balance, end of year			\$ 1,318,266	1,428,266

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-83

Balance Sheet
November 30, 2012

Assets

Cash in bank	\$	1,942,597
Note receivable-Custard Cup		55,998
Note receivable-Can Man		14,598
		<hr/>
Total assets	\$	<u>2,013,193</u>

Fund Balance

Fund balance	\$	<u>2,013,193</u>
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COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-84

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	Appropriation		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Interest income:				
Investment interest income	\$ -	-	4,390	6,486
Custard Cup	12,800	12,800	10,755	3,402
Can Man	3,102	4,320	484	234
WB Holdings LLC	3,000	3,000	-	6,063
Total revenues	18,902	20,120	15,629	16,185
Expenditures:				
Approved program loans	1,000,000	1,000,000	-	-
Write-off of note receivable	-	-	750,000	-
Total expenditures	1,000,000	1,000,000	750,000	-
Excess (deficiency) of revenues over (under) expenditures	(981,098)	(979,880)	(734,371)	16,185
Fund balance, beginning of year			2,747,564	2,731,379
Fund balance, end of year			\$ 2,013,193	2,747,564

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION / ADMINISTRATION FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 18,467
Accounts receivable	1,424
Total assets	\$ 19,891
<u>Fund Balance</u>	
Fund Balance:	\$ 19,891

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-86

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 16,500	16,500	18,362	19,607
Total revenue	16,500	16,500	18,362	19,607
Expenditures:				
Salaries	38,820	38,820	38,878	38,536
Total expenditures	38,820	38,820	38,878	38,536
Excess (deficiency) of revenues over (under) expenditures	\$ (22,320)	(22,320)	(20,516)	(18,929)
Fund balance, beginning of year			40,407	59,336
Fund balance, end of year			\$ 19,891	40,407

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-87

Balance Sheet
 November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 153,212 <u>38,173</u>
Total assets		<u>\$ 191,385</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		<u>\$ 3,101</u>
Fund Balance:		<u>\$ 188,284</u>
Total liabilities and fund balance		<u>\$ 191,385</u>

SCHEDULE B-88

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ -	105	145	98
Grants - IL DOAP	135,000	202,600	202,600	129,419
Grants - RTA New Freedom	-	100,000	261,335	7,490
Grants - Secion 5311	57,000	57,245	57,245	106,151
Municipal contributions	55,887	55,887	78,066	27,353
Total revenue	<u>247,887</u>	<u>415,837</u>	<u>599,391</u>	<u>270,511</u>
Expenditures:				
Contractual services	321,887	414,176	600,653	297,704
Equipment	2,000	2,000	3,101	-
Total expenditures	<u>323,887</u>	<u>416,176</u>	<u>603,754</u>	<u>297,704</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(76,000)</u>	<u>(339)</u>	<u>(4,363)</u>	<u>(27,193)</u>
Other financing sources (uses):				
Transfer from General Fund	\$ 25,500	25,500	25,500	25,500
Transfer from Social Services for Senior Citizens	25,500	25,500	25,500	25,454
Fund balance, beginning of year			<u>141,647</u>	<u>117,886</u>
Fund balance, end of year			<u>\$ 188,284</u>	<u>141,647</u>

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE B-89

Balance Sheet
November 30, 2012

Assets

Cash in bank \$ 11,808

Total assets \$ 11,808

Fund Balance

Fund Balance: \$ 11,808

Total fund balance \$ 11,808

SCHEDULE B-90

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriation		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
Fees	\$ 4,000	4,000	7,025	5,429
Total revenue	4,000	4,000	7,025	5,429
Expenditures:				
Total expenditures	-	-	-	2,146
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,000</u>	<u>4,000</u>	<u>7,025</u>	<u>3,283</u>
Fund balance, beginning of year			4,783	1,500
Fund balance, end of year			<u>\$ 11,808</u>	<u>4,783</u>

COUNTY OF KENDALL, ILLINOIS
 PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE B-91

Balance Sheet
 November 30, 2012

<u>Assets</u>		
Cash in bank		\$ 463
Total assets		<u>\$ 463</u>
<u>Fund Balance</u>		
Fund Balance:		<u>\$ 463</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-92

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Property taxes	\$ 1,447,410	1,447,410	1,448,532	1,741,156
Interest income	40	40	117	164
Total revenues	<u>1,447,450</u>	<u>1,447,450</u>	<u>1,448,649</u>	<u>1,741,320</u>
Expenditures:				
Public building commission lease	<u>2,867,000</u>	<u>2,867,000</u>	<u>2,867,000</u>	<u>2,744,000</u>
Total expenditures	<u>2,867,000</u>	<u>2,867,000</u>	<u>2,867,000</u>	<u>2,744,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,419,550)</u>	<u>(1,419,550)</u>	<u>(1,418,351)</u>	<u>(1,002,680)</u>
Other financing sources (uses):				
Operating transfers in	1,419,630	1,419,630	1,420,630	1,068,550
Operating transfers (out)	-	-	(1,850)	(66,700)
Total other financing sources (uses)	<u>1,419,630</u>	<u>1,419,630</u>	<u>1,418,780</u>	<u>1,001,850</u>
Net change in fund balance	<u>\$ 80</u>	<u>80</u>	429	(830)
Fund balance, beginning of year			<u>34</u>	<u>864</u>
Fund balance, end of year			<u>\$ 463</u>	<u>34</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE B-93

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 23,106
Total assets	<u>\$ 23,106</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 23,106</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-94

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 28,000	28,000	26,125	30,563
Total revenues	28,000	28,000	26,125	30,563
Expenditures:				
Sheriff vehicle maintenance	52,000	52,000	51,497	23,457
Total expenditures	52,000	52,000	51,497	23,457
Excess (deficiency) of revenues over (under) expenditures	(24,000)	(24,000)	(25,372)	7,106
Net change in fund balance	<u>\$ (24,000)</u>	<u>(24,000)</u>	(25,372)	7,106
Fund balance, beginning of year			48,478	41,372
Fund balance, end of year			<u>\$ 23,106</u>	<u>48,478</u>

COUNTY OF KENDALL, ILLINOIS
 SHERIFF E-TICKET FUND

SCHEDULE B-95

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 4,786
Total assets	<u>\$ 4,786</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 4,786</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-96

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fines/fees collected	\$ 1,050	2,700	2,932	1,854
Total revenues	<u>1,050</u>	<u>2,700</u>	<u>2,932</u>	<u>1,854</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,050</u>	<u>2,700</u>	<u>2,932</u>	<u>1,854</u>
Net change in fund balance	<u>\$ 1,050</u>	<u>2,700</u>	2,932	1,854
Fund balance, beginning of year			<u>1,854</u>	<u>-</u>
Fund balance, end of year			<u>\$ 4,786</u>	<u>1,854</u>

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE B-97

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 16,438
Accounts receivable	826
Total assets	<u>\$ 17,264</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 17,264</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-98

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees collected	\$ 7,500	8,500	10,355	6,909
Total revenues	<u>7,500</u>	<u>8,500</u>	<u>10,355</u>	<u>6,909</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,500</u>	<u>8,500</u>	<u>10,355</u>	<u>6,909</u>
Net change in fund balance	<u>\$ 7,500</u>	<u>8,500</u>	<u>10,355</u>	<u>6,909</u>
Fund balance, beginning of year			<u>6,909</u>	<u>-</u>
Fund balance, end of year			<u>\$ 17,264</u>	<u>6,909</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF FTA FUND

SCHEDULE B-99

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 53,015
Total assets	<u>\$ 53,015</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 2,532
Fund Balance:	\$ 50,483
Total liabilities and fund balance	<u>\$ 53,015</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-100

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
FTA revenue	\$ 25,000	38,000	39,760	36,330
Total revenues	<u>25,000</u>	<u>38,000</u>	<u>39,760</u>	<u>36,330</u>
Expenditures:				
FTA expenditures	34,000	34,000	25,607	-
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>25,607</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(9,000)</u>	<u>4,000</u>	<u>14,153</u>	<u>36,330</u>
Net change in fund balance	<u>\$ (9,000)</u>	<u>4,000</u>	14,153	36,330
Fund balance, beginning of year			<u>36,330</u>	-
Fund balance, end of year			<u>\$ 50,483</u>	<u>36,330</u>

COUNTY OF KENDALL, ILLINOIS
KENCOM 911 FUND

SCHEDULE B-101

Balance Sheet
November 30, 2012

		<u>Assets</u>	
Cash in bank			\$ 133,538
	Total assets		<u>\$ 133,538</u>
		<u>Liabilities and Fund Balance</u>	
Liabilities:			
Accounts payable			\$ 988
Fund Balance:			<u>\$ 132,550</u>
	Total liabilities and fund balance		<u>\$ 133,538</u>

COUNTY OF KENDALL, ILLINOIS
KENCOM 911 FUND

SCHEDULE B-102

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	Appropriation		Year Ended November 30,	
	Original	Final	2012	2011
Revenues:				
District contributions	\$ 1,786,784	1,786,784	36,250	11,784
Alarm revenue	-	-	1,210	-
Reimbursements	-	-	30,000	-
Other income	6,850	6,850	801	6,211
Total revenues	1,793,634	1,793,634	68,261	17,995
Expenditures:				
Salary - director	96,202	96,202	106,202	94,316
Salary- assistant director	71,100	71,100	79,000	69,706
Salary - supervisors	198,018	198,018	169,239	139,960
Salary - contractual recorder	1,500	1,500	911	576
Salary - regular	800,420	800,420	776,046	787,525
Salary - overtime	100,000	100,000	119,848	152,892
Salaries - training	9,200	9,200	423	3,361
Salaries - part-time	-	-	10,227	-
Holiday pay	61,200	61,200	47,136	61,370
Supplies	3,000	3,000	2,075	1,682
Mileage	2,000	2,000	924	1,052
Postage	350	350	31	11
Books/subscription	200	200	-	-
Dues/subscriptions	1,500	1,500	949	1,810
Conferences	2,000	2,000	715	1,397
Equipment maintenance	6,000	6,000	3,630	2,341
Printing/publications	750	750	-	1,181
Radio lines	29,200	29,200	25,000	41,478
Training	6,000	6,000	4,457	515
Leads service charges	10,530	10,530	10,137	15,237
Employee screening	1,000	1,000	-	91
Alerts	-	-	4,152	-
Telephone	2,500	2,500	2,141	1,891
Total expenditures	1,402,670	1,402,670	1,363,243	1,378,392
Excess (deficiency) of revenues over (under) expenditures	390,964	390,964	(1,294,982)	(1,360,397)
Other financing sources (uses):				
Operating transfers in	1,775,000	1,775,000	1,775,000	1,857,819
Operating transfers (out)	(478,738)	(424,523)	(420,367)	(424,523)
Total other financing sources (uses)	1,296,262	1,350,477	1,354,633	1,433,296
Net change in fund balance	\$ 1,687,226	1,741,441	59,651	72,899
Fund balance, beginning of year			72,899	-
Fund balance, end of year			\$ 132,550	72,899

COUNTY OF KENDALL, ILLINOIS
 SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE B-103

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 2,500
Total assets	<u>\$ 2,500</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 2,500</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-104

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Revenues	\$ 2,500	2,500	2,500	-
Miscellaneous revenues	-	-	-	-
Total revenues	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Expenditures:				
Building maintenance	-	-	-	-
Miscellaneous expense	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,500</u>	<u>2,500</u>	2,500	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 2,500</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE B-105

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,174
Total assets	<u>\$ 1,174</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 1,174</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-106

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Grant revenue	\$ -	1,174	1,174	-
Total revenues	-	1,174	1,174	-
Expenditures:				
Grant expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,174	1,174	-
Net change in fund balance	<u>\$ -</u>	<u>1,174</u>	1,174	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 1,174</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE B-107

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 88,101
Total assets	<u>\$ 88,101</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 710
Fund Balance:	\$ 87,391
Total liabilities and fund balance	<u>\$ 88,101</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-108

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Revenues	\$ -	155,000	164,119	-
Interest	-	20	14	-
Total revenues	<u>-</u>	<u>155,020</u>	<u>164,133</u>	<u>-</u>
Expenditures:				
Inmate supplies	-	10,000	11,678	-
Inmate medical	-	66,500	65,064	-
Total expenditures	<u>-</u>	<u>76,500</u>	<u>76,742</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>78,520</u>	<u>87,391</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>78,520</u>	<u>87,391</u>	<u>-</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 87,391</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 HIRE BACK TRANS. SAFETY HIGHWAY FUND

SCHEDULE B-109

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 125
Total assets	<u>\$ 125</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 125</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-110

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Revenues	\$ -	200	125	-
Total revenues	<u>-</u>	<u>200</u>	<u>125</u>	<u>-</u>
Expenditures:				
Miscellaneous expense	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>200</u>	<u>125</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>200</u>	125	-
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance; end of year			<u>\$ 125</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF'S RANGE FUND

SCHEDULE B-111

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 29,945
Total assets	<u>\$ 29,945</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 29,945</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-112

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees	\$ -	29,600	30,041	-
Interest	-	40	28	-
Total revenues	<u>-</u>	<u>29,640</u>	<u>30,069</u>	<u>-</u>
Expenditures:				
Total expenditures	<u>-</u>	<u>500</u>	<u>124</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>29,140</u>	<u>29,945</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>29,140</u>	<u>29,945</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 29,945</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 STATE'S ATTORNEY RECORDS AUTOMATION FUND

SCHEDULE B-113

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,750
Total assets	<u>\$ 1,750</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 1,750</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE B-114

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Fees	\$ -	1,000	1,750	-
Total revenues	-	1,000	1,750	-
Expenditures:				
Miscellaneous expense	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	1,000	1,750	-
Net change in fund balance	<u>\$ -</u>	<u>1,000</u>	1,750	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 1,750</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
HAVA GRANT FUND

SCHEDULE B-115

Balance Sheet
November 30, 2012

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

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE B-116

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Grant revenue	\$ -	-	64,893	-
Total revenues	-	-	64,893	-
Expenditures:				
Program expenses	-	-	64,893	-
Total expenditures	-	-	64,893	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,318,259
 <u>Fund Balance</u>	
Fund balance:	\$ 1,318,259

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE C-2

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Off track betting revenue	\$ -	5,538	8,754	13,371
Lease income - KenCom	-	25,000	25,000	-
State grants	-	265,891	267,291	173,181
Total revenues	-	296,429	301,045	186,552
Expenditures:	539,000	539,000	216,388	301,777
Excess (deficiency) of revenues over (under) expenditures	(539,000)	(242,571)	84,657	(115,225)
Other financing sources (uses):				
Transfer from General Fund	\$ 150,000	150,000	150,000	150,000
Fund balance, beginning of year			1,083,602	1,048,827
Fund balance, end of year			\$ 1,318,259	1,083,602

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND PROCEEDS REVENUE FUND

SCHEDULE C-3

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ -
<u>Fund Balance</u>	
Fund Balance:	\$ -

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE C-4

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ -	-	2	15
Total revenues	-	-	2	15
Expenditures:				
Project fund expenditures	8,000	8,000	5,588	28,439
Total expenditures	8,000	8,000	5,588	28,439
Excess (deficiency) of revenues over (under) expenditures	\$ (8,000)	(8,000)	(5,586)	(28,424)
Fund balance, beginning of year			5,586	34,010
Fund balance, end of year			\$ -	5,586

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,729,064
<u>Fund Balance</u>	
Fund balance	\$ 1,729,064

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE C-6

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
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	300,000
Fund balance, beginning of year			1,429,064	1,131,957
Fund balance, end of year			\$ 1,729,064	1,429,064

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 41,062
<u>Fund Balance</u>	
Fund balance	\$ 41,062

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE C-8

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Other revenue	\$ -	1,409	450	-
Total revenues	-	1,409	450	-
Expenditures:				
Vehicle purchased	-	16,629	16,629	-
Building improvements	-	18,980	40,487	-
Total expenditures	-	35,609	57,116	-
Excess (deficiency) of revenues over (under) expenditures	-	(34,200)	(56,666)	-
Other financing sources (uses):				
Transfer from Animal Control	\$ 9,000	9,000	9,959	17,769
Fund balance, beginning of year			87,769	70,000
Fund balance, end of year			\$ 41,062	87,769

COUNTY OF KENDALL, ILLINOIS
 COUNTY BUILDING FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 424,852
 <u>Fund Balance</u>	
Fund balance	\$ 424,852

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE C-10

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Township & municipality contribution	\$ 30,000	30,000	22,500	51,000
Other contributions	-	-	-	36,200
Total revenues	30,000	30,000	22,500	87,200
Expenditures:				
Construction costs	-	-	-	13,799
Total expenditures	-	-	-	13,799
Excess (deficiency) of revenues over (under) expenditures	30,000	30,000	22,500	73,401
Other financing sources (uses):				
Transfer from Highway Fund	\$ 75,000	75,000	100,000	50,000
Fund balance, beginning of year			302,352	178,951
Fund balance, end of year			\$ 424,852	302,352

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE EXPANSION CONSTRUCTION FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 30,983
Total Assets	\$ 30,983
<u>Fund Balance</u>	
Fund Balance:	\$ 30,983

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Reimbursements	\$ -	-	-	-
Interest income	-	-	35	135
Total revenues	-	-	35	135
Expenditures:				
Project expenditure	28,500	49,995	49,995	-
Engineering fees	-	-	-	6,000
Furnishings & equipment	60,000	10,005	7,690	-
Total expenditures	88,500	60,000	57,685	6,000
Excess (deficiency) of revenues over (under) expenditures	\$ (88,500)	(60,000)	(57,650)	(5,865)
Fund balance, beginning of year			88,633	94,498
Fund balance, end of year			\$ 30,983	88,633

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

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ -
Total assets	<u>\$ -</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ -</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Miscellaneous	\$ -	1,593	1,593	-
Total revenues	-	1,593	1,593	-
Expenditures:				
Capital outlay	1,291,100	1,300,281	1,300,306	-
Total expenditures	1,291,100	1,300,281	1,300,306	-
Excess (deficiency) of revenues over (under) expenditures	(1,291,100)	(1,298,688)	(1,298,713)	-
Other financing sources (uses):				
Transfer from General Fund	-	7,588	7,613	1,291,100
Total other financing sources (uses)	-	7,588	7,613	1,291,100
Net change in fund balance	<u>\$ (1,291,100)</u>	<u>(1,291,100)</u>	(1,291,100)	1,291,100
Fund balance, beginning of year			1,291,100	-
Fund balance, end of year			<u>\$ -</u>	<u>1,291,100</u>

COUNTY OF KENDALL, ILLINOIS
ADMINISTRATIVE DEBT SERVICE FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 16,095
Prepaid debt	<u>140,000</u>
Total assets	<u>\$ 156,095</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 156,095</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ 150	150	49	209
Rental income	<u>282,251</u>	<u>282,251</u>	<u>282,251</u>	<u>280,426</u>
Total revenues	<u>282,401</u>	<u>282,401</u>	<u>282,300</u>	<u>280,635</u>
Expenditures:				
Debt service principal	80,000	140,000	80,000	75,000
Debt service interest	210,006	136,000	135,200	319,031
Miscellaneous expense	<u>600</u>	<u>600</u>	<u>510</u>	<u>510</u>
Total expenditures	<u>290,606</u>	<u>276,600</u>	<u>215,710</u>	<u>394,541</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(8,205)</u>	<u>5,801</u>	<u>66,590</u>	<u>(113,906)</u>
Other financing sources (uses):				
Operating transfers in	<u>\$ 8,355</u>	<u>8,355</u>	8,355	11,830
Fund balance, beginning of year			<u>81,150</u>	<u>183,226</u>
Fund balance, end of year			<u>\$ 156,095</u>	<u>81,150</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND DEBT SERVICE FUND

SCHEDULE D-3

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 1,171
Prepaid debt	405,000
Total assets	\$ 406,171
<u>Fund Balance</u>	
Fund balance	\$ 406,171

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

SCHEDULE D-4

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ 150	150	92	358
Expenditures:				
Other expenses	600	600	510	510
Debt service principal	405,000	405,000	335,000	270,000
Debt service interest	46,825	46,825	46,825	96,993
Total expenditures	452,425	452,425	382,335	367,503
Excess (deficiency) of revenues over (under) expenditures	(452,275)	(452,275)	(382,243)	(367,145)
Other financing sources (uses):				
Operating transfers in	\$ 451,825	451,825	451,825	396,513
Fund balance, beginning of year			336,589	307,221
Fund balance, end of year			\$ 406,171	336,589

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

Balance Sheet
November 30, 2012

<u>Assets</u>	
Cash	\$ 1,122,888
Total assets	<u>\$ 1,122,888</u>
<u>Liabilities & Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 427,716
Fund balance	<u>\$ 695,172</u>
Total liabilities & fund balance	<u>\$ 1,122,888</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2012
(With Comparative Figures for 2011)

SCHEDULE D-6

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Interest income	\$ -	-	677	1,033
Expenditures:				
Loan payment- 2007A principal	180,000	180,000	200,000	195,000
Loan payment- 2008 principal	510,000	510,000	130,000	600,000
Disclosure & fiscal agent	1,800	1,800	2,698	2,180
Loan payment- 2007 interest	109,820	109,820	109,820	181,027
Loan payment- 2008 interest	346,465	346,465	346,464	538,260
Loan payment- 2009 interest	399,148	399,148	399,148	598,721
Total expenditures	<u>1,547,233</u>	<u>1,547,233</u>	<u>1,188,130</u>	<u>2,115,188</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,547,233)</u>	<u>(1,547,233)</u>	<u>(1,187,453)</u>	<u>(2,114,155)</u>
Other financing sources (uses):				
Operating transfers in- from general	200,000	200,000	200,000	200,000
Operating transfers in- from PSST	1,345,433	1,345,433	1,345,433	1,000,308
Total other financing sources (uses)	<u>\$ 1,545,433</u>	<u>1,545,433</u>	<u>1,545,433</u>	<u>1,200,308</u>
Fund balance, beginning of year			<u>337,192</u>	<u>1,251,039</u>
Fund balance, end of year			<u>\$ 695,172</u>	<u>337,192</u>

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE BUILDING BOND PROCEEDS - 2011 FUND

Balance Sheet
 November 30, 2012

<u>Assets</u>	
Cash in bank	\$ 5,915
Total assets	<u>\$ 5,915</u>
<u>Fund Balance</u>	
Fund Balance:	<u>\$ 5,915</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2012
 (With Comparative Figures for 2011)

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2012</u>	<u>2011</u>
Revenues:				
Miscellaneous	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Debt service:				
Principal	-	-	3,965,000	-
Interest	-	-	167,078	-
Total expenditures	-	-	4,132,078	-
Excess (deficiency) of revenues over (under) expenditures	-	-	(4,132,078)	-
Other financing sources (uses):				
Premium on bonds	-	-	1,978	-
Bond issuance costs	-	-	(78,985)	-
Bond proceeds	-	-	4,215,000	-
Total other financing sources (uses)	-	-	4,137,993	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	5,915	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 5,915</u>	-

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-1

Balance Sheet
November 30, 2012

Kendall County Forest Preserve District									
	General Fund	Debt Service Funds			Capital Projects Funds			Capital Assets Net of Related Debt	Totals
		Bond and Interest Series 2007	Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
<u>Assets</u>									
Cash in bank	\$ 143,587	2,394,707	318,974	68,413	2,694,936	608,152	62,701	-	6,291,470
Accounts receivable	-	-	-	-	650,000	-	-	-	650,000
Taxes receivable	-	-	-	-	-	-	-	3,666,923	3,666,923
Capital assets									
Land	-	-	-	-	-	-	-	62,751,402	62,751,402
Improvements	-	-	-	-	-	-	-	3,913,980	3,913,980
Buildings	-	-	-	-	-	-	-	3,455,762	3,455,762
Equipment	-	-	-	-	-	-	-	474,861	474,861
Artifacts	-	-	-	-	-	-	-	30,280	30,280
Accumulated Depreciation	-	-	-	-	-	-	-	(2,060,353)	(2,060,353)
Total assets	<u>\$ 143,587</u>	<u>2,394,707</u>	<u>318,974</u>	<u>68,413</u>	<u>3,344,936</u>	<u>608,152</u>	<u>62,701</u>	<u>72,232,855</u>	<u>79,174,325</u>
<u>Liabilities</u>									
Current liabilities:									
Accounts payable	\$ 10,135	-	-	-	106,934	-	-	-	117,069
Accrued interest	-	951,302	27,344	1,575	-	-	-	-	980,221
Deferred revenue	-	-	-	-	-	-	-	3,666,923	3,666,923
Due within one year	-	-	-	-	-	-	-	624,000	624,000
Long-term liabilities:									
Due in more than one year	-	-	-	-	-	-	-	48,071,000	48,071,000
Total liabilities	<u>\$ 10,135</u>	<u>951,302</u>	<u>27,344</u>	<u>1,575</u>	<u>106,934</u>	<u>-</u>	<u>-</u>	<u>52,361,923</u>	<u>53,459,213</u>
<u>Net Assets</u>									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	19,870,932	19,870,932
Restricted	-	1,443,405	291,630	66,838	3,238,002	608,152	62,701	-	5,710,728
Unrestricted	133,452	-	-	-	-	-	-	-	133,452
Total net assets	<u>\$ 133,452</u>	<u>1,443,405</u>	<u>291,630</u>	<u>66,838</u>	<u>3,238,002</u>	<u>608,152</u>	<u>62,701</u>	<u>19,870,932</u>	<u>25,715,112</u>

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

Statement of Changes in Net Assets
For the Year Ended November 30, 2012

	Kendall County Forest Preserve District								Totals
	General Fund	Debt Service Funds			Capital Projects Funds			Capital Assets Net of Related Debt	
		Bond and Interest Series 2007	Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
<u>Revenues</u>									
Property taxes	\$ 491,928	2,518,253	423,800	80,626	-	-	-	-	3,514,607
Grant income	-	-	-	-	1,057,319	-	-	-	1,057,319
Fees and charges for services	49,835	-	-	-	-	-	-	-	49,835
Investment income	69	1,456	141	1	5,449	-	65	-	7,181
Rental Income	-	-	-	-	-	-	-	-	-
Project fund	217,686	-	-	-	55,979	-	-	-	273,665
Donations	75	-	-	-	-	-	-	-	75
Miscellaneous	12,457	-	-	-	-	-	-	-	12,457
Total revenues	772,050	2,519,709	423,941	80,627	1,118,747	-	65	-	4,915,139
<u>Expenditures</u>									
Current									
Cultural and recreational	924,939	-	-	-	652,810	-	5,458	-	1,583,207
Capital outlay	-	-	-	-	2,903,882	-	-	(2,903,882)	-
Depreciation	-	-	-	-	-	-	-	430,141	430,141
Debt Service									
Interest expense	-	2,283,479	267,886	4,721	-	-	-	-	2,556,086
Principal	-	100,000	3,040,000	62,000	-	-	-	(3,202,000)	-
Total expenditures	924,939	2,383,479	3,307,886	66,721	3,556,692	-	5,458	(5,675,741)	4,569,434
Excess (deficiency) of revenues over (under) expenditures	(152,889)	136,230	(2,883,945)	13,906	(2,437,945)	-	(5,393)	5,675,741	345,705
Other financing sources (uses):									
Bond proceeds	-	-	2,925,000	-	-	-	-	(2,925,000)	-
Premium on bonds	-	-	138,108	-	-	-	-	-	138,108
Bond discounts	-	-	(40,921)	-	-	-	-	-	(40,921)
Bond issuance costs	-	-	(41,584)	-	-	-	-	-	(41,584)
Transfers in	230,000	-	-	-	-	-	-	-	230,000
Transfers out	-	-	-	-	(230,000)	-	-	-	(230,000)
Total other financing sources (uses)	230,000	-	2,980,603	-	(230,000)	-	-	(2,925,000)	55,603
Net change in net assets	77,111	136,230	96,658	13,906	(2,667,945)	-	(5,393)	2,750,741	401,308
Net assets - beginning	56,341	1,307,175	194,972	52,932	5,905,947	608,152	68,094	17,120,191	25,313,804
Net assets - ending	\$ 133,452	1,443,405	291,630	66,838	3,238,002	608,152	62,701	19,870,932	25,715,112

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-3

Balance Sheet
October 31, 2012

	Kendall County Public Building Commission				
	Governmental Activities		Business-type Activities	Capital Assets Net of Related Debt	Totals
	Administrative Fund	Surplus Fund	Revenue Funds		
<u>Assets</u>					
Cash in bank	\$ 304,593	319,790	2,811,132	-	3,435,515
Capital assets					
Land	-	-	2,690,000	-	2,690,000
Improvements	-	-	-	719,445	719,445
Buildings	-	-	31,080,145	-	31,080,145
Equipment	-	-	1,264,038	113,810	1,377,848
Artifacts	-	-	-	-	-
Accumulated Depreciation	-	-	(13,047,468)	(197,751)	(13,245,219)
Total assets	<u>\$ 304,593</u>	<u>319,790</u>	<u>24,797,847</u>	<u>635,504</u>	<u>26,057,734</u>
<u>Liabilities</u>					
Current liabilities:					
Accrued interest	\$ -	-	50,729	-	50,729
Due within one year	-	-	2,740,000	-	2,740,000
Long-term liabilities:					
Due in more than one year	-	-	475,000	-	475,000
Total liabilities	<u>\$ -</u>	<u>-</u>	<u>3,265,729</u>	<u>-</u>	<u>3,265,729</u>
<u>Net Assets</u>					
Invested in capital assets, net of related debt	\$ -	-	18,771,715	635,504	19,407,219
Restricted	304,593	319,790	2,760,403	-	3,384,786
Unrestricted	-	-	-	-	-
Total net assets	<u>\$ 304,593</u>	<u>319,790</u>	<u>21,532,118</u>	<u>635,504</u>	<u>22,792,005</u>

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-4

Statement of Changes in Net Assets
For the Year Ended October 31, 2012

	Kendall County Public Building Commission				
	Governmental Activities		Business-type	Capital Assets	Totals
	Administration	Surplus	Activities	Net of Related	
	Fund	Fund	Revenue	Debt	
		Funds			
<u>Revenues</u>					
Investment income	\$ 769	298	114	-	1,181
Rental Income	-	-	2,867,000	-	2,867,000
Total revenues	769	298	2,867,114	-	2,868,181
<u>Expenditures</u>					
Current					
Administrative expenditures	-	535	-	-	535
Project costs	-	17,334	-	-	17,334
Audit expenditures	-	2,900	-	-	2,900
Reimbursement	-	640	-	-	640
Capital outlay	-	292,090	-	(292,090)	-
Depreciation	-	-	1,256,591	49,635	1,306,226
Debt Service					
Interest	-	-	129,625	-	129,625
Total expenditures	-	313,499	1,386,216	(242,455)	1,457,260
Excess (deficiency) of revenues over (under) expenditures	769	(313,201)	1,480,898	242,455	1,410,921
Other financing sources (uses):					
Transfers in	-	86,401	-	-	86,401
Transfers out	(29,776)	-	(56,625)	-	(86,401)
Total other financing sources (uses)	(29,776)	86,401	(56,625)	-	-
Net change in net assets	(29,007)	(226,800)	1,424,273	242,455	1,410,921
Net assets - beginning	333,600	546,590	20,107,845	393,049	21,381,084
Net assets - ending	\$ 304,593	319,790	21,532,118	635,504	22,792,005

COUNTY OF KENDALL, ILLINOIS
 COMBINING TRUST AND AGENCY FUNDS

SCHEDULE F-1

Statement of Fiduciary Net Assets
 November 30, 2012

	Nonexpendable	Other Trust & Agency Funds					Health	Totals
	Trust Fund	County	Township	County	Clerk of	County	Insurance	
	Working	Treasurer	Motor Fuel Tax	Clerk	the Circuit	Collector	Program	
	Cash	Agency	Agency	Agency	Court Agency	Funds	Program	
	Fund	Funds	Fund	Fund	Funds	Funds	Funds	
<u>Assets</u>								
Cash in bank	\$ 100,000	8,331,037	496,703	978,992	1,381,511	48,857	32,039	11,369,139
Total assets	\$ 100,000	8,331,037	496,703	978,992	1,381,511	48,857	32,039	11,369,139
<u>Liabilities</u>								
Liabilities:								
Trust deposits-due to others	\$ -	8,331,037	496,703	978,992	1,381,511	48,857	-	11,237,100
Loan payable	-	-	-	-	-	-	-	-
Total liabilities	\$ -	8,331,037	496,703	978,992	1,381,511	48,857	-	11,237,100
<u>Net Assets</u>								
Net assets	\$ 100,000	-	-	-	-	-	32,039	132,039
Total liabilities and net assets	\$ 100,000	8,331,037	496,703	978,992	1,381,511	48,857	32,039	11,369,139

COUNTY OF KENDALL, ILLINOIS
COUNTY TREASURER TRUST AND AGENCY FUNDS

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2012

	Emergency 911 Fund	Inheritance Tax Fund	Land Cash	Trust Account	Ravine Woods Pathway	Right of Way Fund Land Acquisition	Payroll Clearing
Cash balance, beginning of year	\$ 3,394,435	-	386,378	1,279,314	9,198	572,325	20,686
Receipts	1,130,124	2,506,631	47,298	19,117	31	2,752,382	3,853,291
Disbursements	2,709,399	2,506,631	20,471	-	-	2,441,784	3,852,978
(Increase) decrease in accounts receivable and other assets	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	(11,976)	-	-	-	-	-	-
Cash balance, end of year	\$ 1,803,184	-	413,205	1,298,431	9,229	882,923	20,999

COUNTY OF KENDALL, ILLINOIS
COUNTY TREASURER TRUST AND AGENCY FUNDS

SCHEDULE F-2
(CONTINUED)

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2012

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mgt Foreclosure	HIDTA Grant Account	Jail Commissary Account	Brighton Oaks Subdivision	Engineering/ Consulting Escrow	Drainage Districts	Fields of Farm Colony	Totals
Cash balance, beginning of year	\$ 437,162	12,764	-	-	4,317	9,947	6,526	-	6,133,052
Receipts	9,928,674	-	1,845,183	349,745	1	8,987	4,190	147,119	22,592,773
Disbursements	5,249,759	12,573	3,241,859	326,104	4,318	13,858	4,212	-	20,383,946
(Increase) decrease in accounts receivable and other assets	-	-	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	-	-	-	-	-	1,134	-	-	(10,842)
Cash balance, end of year	<u>\$ 5,116,077</u>	<u>191</u>	<u>(1,396,676)</u>	<u>23,641</u>	<u>-</u>	<u>6,210</u>	<u>6,504</u>	<u>147,119</u>	<u>8,331,037</u>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP MOTOR FUEL TAX AGENCY FUND

SCHEDULE F-3

Statement of Changes in Fiduciary Net Assets
Year Ended November 30, 2012

Cash balance, beginning of year	\$	218,865
Receipts:		
Revenue allotments		532,831
Miscellaneous income		55,514
Interest income		221
		<hr/>
Total receipts	\$	588,566
Disbursements:		
Distributions	\$	310,728
		<hr/>
Cash balance, end of year	\$	496,703

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AGENCY FUND

SCHEDULE F-4

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2012

Cash balance, beginning of year	\$	1,120,592
Receipts		7,096,897
Disbursements		<u>7,238,497</u>
Cash balance, end of year	\$	<u>978,992</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, 2012

Cash balance, beginning of year	\$	1,182,762
Receipts		5,350,013
Disbursements		<u>5,151,264</u>
Cash balance, end of year	\$	<u><u>1,381,511</u></u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY COLLECTOR AGENCY FUNDS

Statement of Changes in Fiduciary Net Assets
 For the Year Ended November 30, 2012

	Totals	Tax Collection Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 35,860	35,833	27
Receipts	283,219,214	283,214,064	5,150
Disbursements	283,206,217	283,201,042	5,175
Cash balance, end of year	\$ 48,857	48,855	2

COUNTY OF KENDALL, ILLINOIS
INSURANCE PROGRAM

SCHEDULE F-7

Statement of Changes in Fiduciary Net Assets
For the Year Ended November 30, 2012

Cash balance, beginning of year	\$	17,791
Receipts		150,000
Disbursements		<u>135,752</u>
Cash balance, end of year	\$	<u>32,039</u>

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	2007	2008	2009	2010	2011
Assessed valuations	\$ 3,044,564,911	3,277,539,459	3,365,125,620	3,172,454,510	2,917,287,004
Tax rates:					
General	0.2592	0.2775	0.2723	0.3055	0.3423
County Highway	0.0412	0.0427	0.0436	0.0462	0.0509
County Bridge	0.0197	0.0182	0.0177	0.0187	0.0194
County Health	0.0232	0.0228	0.0225	0.0239	0.0260
Mental Health	0.0268	0.0273	0.0276	0.0293	0.0318
Illinois Municipal					
Retirement	0.0641	0.0604	0.0617	0.0679	0.0773
Social Security	0.0379	0.0357	0.0369	0.0407	0.0443
Tuberculosis	0.0002	0.0004	0.0004	0.0008	0.0005
Federal Aid Matching	0.0000	0.0002	0.0002	0.0002	0.0001
Liability Insurance	0.0221	0.0202	0.0214	0.0233	0.0266
Senior Citizens	0.0095	0.0097	0.0099	0.0108	0.0118
VAC	0.0100	0.0106	0.0108	0.0117	0.0131
Extension Education	0.0055	0.0053	0.0053	0.0057	0.0062
Totals	0.5195	0.5310	0.5302	0.5847	0.6502
Tax extensions:					
General	\$ 7,890,971	9,095,172	9,163,910	9,692,166	9,985,582
County Highway	1,253,164	1,399,509	1,465,512	1,465,357	1,485,191
County Bridge	600,665	596,512	594,281	593,883	565,078
County Health	707,382	747,279	756,817	756,948	757,036
Mental Health	817,148	894,768	928,438	928,260	927,989
Illinois Municipal					
Retirement	1,951,399	1,979,634	2,075,946	2,155,366	2,255,646
Social Security	1,152,545	1,170,082	1,243,077	1,290,872	1,290,899
Tuberculosis	6,098	13,110	14,134	25,062	15,170
Federal Aid Matching	-	6,555	5,048	5,076	4,084
Liability Insurance	673,843	662,063	719,127	737,913	774,831
Senior Citizens	289,661	317,921	331,465	343,577	343,948
VAC	304,906	347,419	364,107	371,177	383,040
Extension Education	167,698	173,710	178,688	182,099	180,580
Totals	\$ 15,815,480	17,403,734	17,840,550	18,547,755	18,969,075
Tax collections	\$ 15,744,775	17,314,136	17,766,695	18,515,206	18,972,399

Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections

	<u>2007</u>	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>
Assessed valuations	<u>\$ 3,044,564,911</u>	<u>3,277,539,459</u>	<u>3,365,125,620</u>	<u>3,172,454,510</u>	<u>2,917,287,004</u>
Tax rates:					
Public Building Commission Lease	<u>0.0409</u>	<u>0.0414</u>	<u>0.0432</u>	<u>0.0550</u>	<u>0.0496</u>
Tax extensions:					
Public Building Commission Lease	<u>\$ 1,244,017</u>	<u>1,356,901</u>	<u>1,455,080</u>	<u>1,744,215</u>	<u>1,447,558</u>
Tax collections	<u>\$ 1,238,451</u>	<u>1,349,914</u>	<u>1,449,060</u>	<u>1,741,156</u>	<u>1,447,813</u>

Statement of Charges and Credits to
County Collector for Property Taxes

	<u>2011 Levy</u>	<u>2010 Levy</u>	<u>2009 Levy</u>	<u>2008 Levy</u>	<u>2007 Levy</u>
Charges to Collector:					
Current taxes expended by County Clerk	\$ 281,773,151	277,130,680	262,659,988	253,720,265	233,532,594
Interest Earned	5,150	6,700	25,000	58,700	215,872
Additional assessments	<u>1,440,913</u>	<u>1,048,803</u>	<u>887,493</u>	<u>1,169,273</u>	<u>932,748</u>
Total charges to collector	<u>\$ 283,219,214</u>	<u>278,186,183</u>	<u>263,572,481</u>	<u>254,948,238</u>	<u>234,681,214</u>
Credits to Collector:					
Real estate tax forfeited	\$ 13,778	15,277	278,797	221,936	164,057
Erroneous assessments and abatements	2,046,555	539,813	628,040	996,895	823,034
Distributions to taxing bodies	<u>281,158,881</u>	<u>277,631,093</u>	<u>262,665,644</u>	<u>253,729,407</u>	<u>233,694,123</u>
Total credits to collector	<u>\$ 283,219,214</u>	<u>278,186,183</u>	<u>263,572,481</u>	<u>254,948,238</u>	<u>234,681,214</u>

Legal Debt Margin
November 30, 2012

Assessed Valuation - 2011 levy year	\$ 2,917,287,004
Debt limitation - 2.875% of assessed valuation	\$ 83,872,001
Outstanding indebtedness:	
Loans Payable/Bonds Payable	<u>40,808,762</u>
Total outstanding indebtedness	<u>40,808,762</u>
Legal debt margin	<u>\$ 43,063,239</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, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2012, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated January 10, 2013. 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 10, 2013.

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 10, 2013

SINGLE AUDIT



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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, 2012. 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, 2012.

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 10, 2013

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2012

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	12-231035 11-231035	\$ 86,853 63,402	150,255	
Low income home energy assistance block grant	93.568	12-224035 11-224035	220,267 1,102,440	1,322,707	*
S/A Prev & Treat Block Grant	93.959	11GQ01212 43CRC00282	39,948 18,994	58,942	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	83,424	83,424	
Bio-terrorism Preparedness	93.069	27180045 27180107	82,104 47,520	129,624	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		180,962	180,962	
Title XX Block Grant	93.667	FCSRE01534 11GQ01132	2,300 1,533	3,833	
Child Support Enforcement Program	93.563		4,129	4,129	
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Part E	93.052		8,168	8,168	
<u>U.S. Department of Energy</u>					
ARRA- Weatherization assistance for low income persons	81.042	09-491035 10-403035	606,073 206	606,279	*
<u>U.S. Department of Justice</u>					
SCAAP	16.606		30,967	30,967	
<u>Passed through State Justice Institute</u>					
Education Support Program		SJI-12-S-089	595	595	
<u>U.S. Office of National Drug Control Policy</u>					
High Intensity Drug Trafficking Areas (HITDA)	95.001		3,241,859	3,241,859	*

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2012

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 Agriculture</u>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	FCSRE0091 11GQ01212	66,500 91,439		* *
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	<u>508,597</u>	666,536	*
<u>Environmental Protection Agency</u>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.432		1,138	1,138	
<u>Passed through Illinois Emergency Management Agency</u>					
Radon Grant Program	66.032		10,233	10,233	
Hazard Mitigation Grant Program	97.039	FEMA-DR-1800-IL	11,744	11,744	
<u>U.S. Department of Homeland Security</u>					
<u>Passed through Illinois Emergency Management Agency</u>					
Emergency Management Performance	97.042	12EMAKENDL	31,466	31,466	
<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	123,225 <u>66,044</u>	189,269	* *
Sustained Traffic Enforcement Program (STEP)	20.600	OP1-6405-090 OP2-0047-210	12,416 <u>14,530</u>	26,946	
RTA New Freedom	20.521		261,278	261,278	
Non-metro Area Transportation Grant	20.509	IL-18-X-018	<u>57,245</u>	<u>57,245</u>	
Total Expenditures of Federal Awards			<u>\$ 7,077,599</u>	<u>7,077,599</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2012

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 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 \$508,597 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 \$83,424.

Note D: Fiduciary Agency

The County entered into an agreement which authorized the Kendall County Sheriff's Office to act as the Fiduciary Agency for the Chicago High Intensity Drug Trafficking Area (HITDA). The County was awarded a grant in the amount of \$4,568,068 which will be used on expenditures pre-approved by the Chicago HITDA.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2012

A. SUMMARY OF AUDITORS' RESULTS

1. The Independent Auditors' Report expresses an unqualified opinion on the financial statements of the County of Kendall, Illinois.
2. No significant deficiencies or material weaknesses relating to the audit of the 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), High Intensity Drug Trafficking Areas (CFDA #95.001), Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557) 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, 2012**

There were no Single Audit findings for the fiscal year ended November 30, 2011.