

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

**FOR THE YEAR ENDED
NOVEMBER 30, 2013**

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

Report on the Financial Statements

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, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, and IMRF schedules of funding progress on pages 3–13 and 56–84 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.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kendall, Illinois' basic financial statements. The combining and individual nonmajor fund financial statements and other supplementary information are presented for purposes of additional analysis and are not a required part of the basic financial statements. The 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 basic financial statements.

The combining and individual nonmajor fund financial statements, the other supplementary information, 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic 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 nonmajor fund financial statements, the other supplementary information, and the schedule of expenditures of federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 16, 2014, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Kendall, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 16, 2014

MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

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, 2013. Please read it in conjunction with the Independent Auditors' Report and the County's financial statements beginning on page 14.

Financial Highlights

- The County's net position increased \$6,102,899 to \$125,775,292 in 2013 from \$119,672,393 in 2012. Several significant road construction projects were started, but not finished, during the current year. As a result, an additional \$3,176,776 was added to capital assets for construction in progress.
- During the current fiscal year, the County's total revenues exceeded total expenditures by \$3,305,276.
- The County's General Fund ended the year with a fund balance of \$18,079,148 which represents a 1.4% increase from the prior year. The Health & Human Services Fund ended the year with a fund balance of \$3,283,955, the IMRF & Social Security Fund ended the year with a fund balance of \$1,035,528 the Transportation Sales Tax Fund ended the year with a fund balance of \$7,174,358 the Public Safety Sales Tax Fund ended the year with a fund balance of \$3,092,840 and overall, the County ended the year with a fund balance of \$51,951,730 which represents a 6.8% increase from the prior year.
- The General Fund's total expenditures of \$24,707,602 were \$965,007 less than the \$25,672,609 budgeted for the 2013 fiscal year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities (pages 14 and 15) 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 16. 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:

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

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 Position includes all of the County's net assets and how they have changed. Net position, 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.

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 in 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 Position 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.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

- *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.

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.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

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.
- 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. Expenditures also cover the increasing cost of providing crime prevention and criminal justice services.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

Non-major Special Revenue Funds:

- Animal Control Fund
- Highway Fund
- Court Automation Fund
- Extension Education Fund
- Indemnity Fund
- Community 708 Mental Health Fund
- Recorder's Document Storage Fund
- Child Support Collection Fund
- Probation Services Fund
- State's Attorney Drug Enforcement Fund
- Courthouse Restoration Fund
- Circuit Clerk Document Storage Fund
- Geographic Information System – Mapping Fund
- Sheriff Prevention of Alcohol & Violence Fund
- County Reserve Fund
- CSBG Revolving Loan Fund
- Sheriff COPS Technology Grant Fund
- Rental Housing Support Program Fund
- Animal Population Control Fund
- Transportation Alternatives Fund
- Restricted Economic Development Grant Fund
- Kendall County Area Transit Fund
- PBC Lease Fund
- Sheriff E-Ticket Fund
- Sheriff FTA Fund
- Salt Storage Building Maintenance Fund
- Jail Commissary Fund
- Sheriff's Range Fund
- HAVA Grant Fund
- County Bridge Fund
- County Motor Fuel Tax Fund
- Economic Development Fund
- Federal Aid Matching Fund
- Liability Insurance Fund
- Veterans' Assistance Commission Fund
- Tuberculosis Fund
- Court Security Fund
- Drug Abuse Fund
- Senior Citizens Fund
- Tax Sale Automation Fund
- Law Library Fund
- Geographic Information System – Recorder Fund
- Coroner Death Certificate Grant Fund
- Sale in Error Interest Fund
- Child Advocacy Center Fund
- Highway- Restricted Fund
- Township Bridge Fund
- State Pet Population Fund
- Special Reserve Fund
- Circuit Clerk Operations/Administrative Fund
- Coroner's Special Fees Fund
- Sheriff Vehicle Fund
- Electronic Citation Fund
- Animal Medical Care Fund
- County Clerk Death Certificate Surcharge Fund
- Hire Back Transportation Safety Highway Fund
- State's Attorney Records Automation Fund

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2013

Debt Service Funds:

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

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

Table 1
Net Position

	Governmental Activities		% Change
	2013	2012	2012-2013
Assets:			
Current and other assets	\$ 72,942,264	69,838,721	4.44%
Capital assets	113,397,324	111,834,701	1.40%
Total assets	<u>\$ 186,339,588</u>	<u>181,673,422</u>	<u>2.57%</u>
Liabilities:			
Due in one year	\$ 1,640,000	1,235,000	32.79%
Long-term debt outstanding	37,933,762	39,573,762	-4.14%
Other Liabilities	20,990,534	21,192,267	-0.95%
Total liabilities	<u>60,564,296</u>	<u>62,001,029</u>	<u>-2.32%</u>
Net position			
Invested in capital assets net of debt	73,823,562	71,025,939	3.94%
Restricted	27,828,233	25,343,928	9.80%
Unrestricted	24,123,497	23,302,526	3.52%
Total net position	<u>\$ 125,775,292</u>	<u>119,672,393</u>	<u>5.10%</u>

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2013

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

- A. **Total Assets:** At the end of FY 2013, total assets were \$186,339,588 compared to \$181,673,422 for FY 2012.
- B. **Total Liabilities:** At the end of FY 2013, total liabilities stood at \$60,564,296 versus \$62,001,029 at the end of FY 2012.
- C. **Net Position:** At the close of the FY 2013, County equity stood at \$125,775,292, an increase of \$6,102,899 from FY 2012.

Table 2
Change in Net Position

	Governmental Activities		% Change
	2013	2012	2013-2012
Revenues			
Program Revenues:			
Charges for services	\$ 11,802,990	11,735,241	0.58%
Federal grants, State grants and entitlements	5,530,121	4,760,874	16.16%
General Revenues:			
Property taxes	19,733,515	20,420,214	-3.36%
Other taxes	15,784,611	15,165,108	4.09%
Other general revenues	4,579,540	3,947,862	16.00%
Total revenues	57,430,777	56,029,299	2.50%
Program expenses			
General government	10,541,184	10,662,512	-1.14%
Judiciary and courts	5,371,813	6,694,264	-19.75%
Education	266,562	266,320	0.09%
County development	607,504	1,394,246	-56.43%
Public safety	9,991,354	9,634,737	3.70%
Highways and bridges	5,740,192	8,291,619	-30.77%
Public health	6,117,455	5,968,964	2.49%
Public welfare	191,732	188,983	1.45%
Employee benefit costs	11,208,630	10,376,155	8.02%
Unallocated interest	1,291,452	1,204,535	7.22%
Total expenses	51,327,878	54,682,335	-6.13%
Change in net position	6,102,899	1,346,964	-353.09%
Net position, at beginning of the year	119,672,393	118,325,429	1.14%
Net position, at end of year	\$ 125,775,292	119,672,393	5.10%

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2013

D. **Total Revenues:** Revenues increased by \$1,401,478 from FY2012 to FY2013. The County’s property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase or decrease 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. 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.

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 42% of the total expenses of the County. Health insurance costs have steadily increased for the County. Medical and dental premium rates increased 10.6% for FY 2011, 10.5% for FY 2012, and 6.5% for FY 2013.

In FY 2013, 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	
	2013	2012	2013	2012
General Government	\$ 10,541,184	10,662,512	6,101,155	6,397,446
Judiciary and courts	5,371,813	6,694,264	3,200,192	3,705,737
Education	266,562	266,320	266,562	266,320
County Development	607,504	1,394,246	571,579	1,386,258
Public Safety	9,991,354	9,634,737	7,335,081	7,397,163
Highways & Bridges	5,740,192	8,291,619	5,543,886	8,016,333
Public Health	6,117,455	5,968,964	937,968	1,552,995
Public Welfare	191,732	188,983	(22,063)	(28,295)
Employee Retirement Costs	11,208,630	10,376,155	8,768,955	8,287,728
Debt Service	1,291,452	1,204,535	1,291,452	1,204,535
Total	\$ 51,327,878	54,682,335	33,994,767	38,186,220

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 2013 reflects the first year a separate entity was created to account for revenues and expenditures for the emergency dispatch operation known as KenCom. Prior to the creation of the entity, operational expenditures were accounted for in a special revenue fund of the County. In fiscal year 2013, 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 to \$180,236. To cover the difference, a transfer of \$3,500 was made from the General Fund to the Public Building Commission.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

H. **Change in net position:** Net position increased by approximately 5.1% during the current fiscal year. Capital assets increased by close to \$1,563,000 due to road construction progress, less the depreciation expense recorded. The most significant additions were from construction on Ridge and Grove roads. Long-term debt outstanding decreased by \$1,235,000. Cash increased by \$2,453,727 as a result of the current year increase in revenue received.

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. Standard & Poor's Ratings Services has assigned its 'AA' long-term rating to Kendall County most recent general obligation (GO) refunding bonds (alternate-revenue source) and affirmed its 'AA' long-term rating and underlying rating (SPUR) on the County's existing GO debt. The rating agency's outlook for the County is stable. The rating agency's outlook reflects that County's access to, and participation in, the deep and diverse Chicago metropolitan area economy; County's very strong income and market value per capita indicators; and County's maintenance of very strong reserves.

'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.

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 2013 budget process. The budget was amended in November of 2013.

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:

- Merit Commissions – Over budget by \$1,065 – Expenditures were greater than budgeted.
- Circuit Court Judge – Over budget by \$28,266 – Expenditures for statutory and postage expenses exceeded budgeted amounts.
- Chief County Assessor – Over budget by \$8,564 – Expenditures for clerical salaries and contractual services exceeded budgeted amounts.
- Capital Expenditures – Over budget by \$5,038 – Expenditures for facilities management exceeded budgeted amounts.
- Technology Services – Over budget by \$17,925 – Expenditures for hardware and software maintenance exceeded budgeted amounts.
- Property Tax Services – Over budget by \$21,989 – Expenditures for contractual services exceeded budgeted amounts.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

5. A description of significant capital asset and long-term debt activity:

The construction on the Grove and Ridge roads commenced during the current fiscal year, resulting in construction in progress of \$3,176,776 at November 30, 2013.

The County issued no new debt, and paid down \$1,235,000 of existing debt during the year.

6. Capital Assets:

At November 30, 2013, the County of Kendall had \$113,397,324 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>2013</u>	<u>2012</u>
Land and Improvements	\$ 4,231,500	4,231,500
Construction in progress	3,176,776	-
Buildings and improvements	47,831,297	49,207,457
Equipment	733,825	1,000,298
Infrastructure	57,423,926	57,395,446
Totals	\$ 113,397,324	111,834,701

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2013

7. Debt:

At year-end, the County had \$39.6 million in bonds and notes outstanding in 2013 compared to \$40.8 million in 2012. This is a decrease of 3.0 percent. See the notes to financial statements for more information on outstanding debt.

Table 5
Outstanding Debt at Year-end

	Governmental Activities		
	2013	2012	Due in One Year
General obligation bonds:			
Series 2002A	\$ 650,000	1,055,000	650,000
Series 2002B	-	85,000	-
Series 2007A	2,775,000	2,955,000	195,000
Series 2007B	5,303,762	5,303,762	-
Series 2008	8,060,000	8,570,000	650,000
Series 2009	10,000,000	10,000,000	-
Refunding bonds:			
Series 2010	8,625,000	8,625,000	-
Series 2011	4,160,000	4,215,000	145,000
Totals	\$ 39,573,762	40,808,762	1,640,000

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. The State of Illinois approved pension reform legislation at the end of 2013. The reform improves the financial position of the State by reducing the unfunded pension obligation of the State. Improvements to the State's financial position improves the likelihood the State will continue to distribute statutory revenues to the County.

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 Position
November 30, 2013

	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2013	2012	2013	
<u>Assets</u>				
Cash including savings accounts and certificates of deposit	\$ 46,755,038	44,301,311	6,792,173	802,465
Receivables:				
Property taxes	20,339,358	20,331,234	4,153,110	-
Sales tax	2,029,303	2,002,019	-	-
Illinois income tax	700,727	763,472	-	-
Motor fuel tax	110,329	144,615	-	-
Other receivables	1,685,254	1,158,428	-	-
Inventory	80,625	114,391	-	-
Prepaid expenses	1,157,071	910,767	-	-
Notes receivable - restricted grant programs	84,559	112,484	-	-
Capital Assets				
Land	4,231,500	4,231,500	62,751,402	2,690,000
Construction in progress	3,176,776	-	-	-
Buildings and improvements	67,855,680	67,855,680	7,730,388	31,799,590
Equipment and vehicles	8,432,186	8,235,053	443,036	1,377,848
Infrastructure	67,805,366	66,407,423	-	-
Artifacts	-	-	30,280	-
Accumulated depreciation	(38,104,184)	(34,894,955)	(2,449,432)	(14,311,423)
Total assets	<u>\$ 186,339,588</u>	<u>181,673,422</u>	<u>79,450,957</u>	<u>22,358,480</u>
<u>Liabilities</u>				
Accounts payable	\$ 283,204	433,317	12,745	-
Deferred revenues:				
Property taxes	20,290,000	20,331,234	4,143,153	-
Grants	2,776	-	-	-
Accrued interest	414,554	427,716	988,865	7,917
Bonds payable				
Due within one year	1,640,000	1,235,000	821,000	150,000
Due in more than one year	37,933,762	39,573,762	47,250,000	325,000
Total liabilities	<u>\$ 60,564,296</u>	<u>62,001,029</u>	<u>53,215,763</u>	<u>482,917</u>
<u>Net Position</u>				
Invested in capital assets, net of related debt	\$ 73,823,562	71,025,939	20,434,674	21,081,015
Restricted	27,033,483	25,343,928	5,776,713	794,548
Unrestricted	24,918,247	23,302,526	23,807	-
Total net position	<u>\$ 125,775,292</u>	<u>119,672,393</u>	<u>26,235,194</u>	<u>21,875,563</u>

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

Government-wide Financial Statement- Statement of Activities
For the Year Ended November 30, 2013

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		Forest Preserve	Public Building Commission
					2013	2012		
Governmental activities:								
General government	\$ 10,541,184	3,569,578	862,751	7,700	(6,101,155)	(6,397,446)	-	(1,069,679)
Judiciary and courts	5,371,813	2,162,773	8,848	-	(3,200,192)	(3,705,737)	-	-
Education	266,562	-	-	-	(266,562)	(266,320)	-	-
County development	607,504	35,925	-	-	(571,579)	(1,386,258)	-	-
Public safety	9,991,354	2,625,791	30,482	-	(7,335,081)	(7,397,163)	-	-
Highways and bridges	5,740,192	129,313	66,993	-	(5,543,886)	(8,016,333)	-	-
Public health	6,117,455	626,140	4,553,347	-	(937,968)	(1,552,995)	-	-
Public welfare	191,732	213,795	-	-	22,063	28,295	-	-
Employee benefits	11,208,630	2,439,675	-	-	(8,768,955)	(8,287,728)	-	-
Culture and recreation	-	-	-	-	-	-	(1,390,780)	-
Unallocated interest	1,291,452	-	-	-	(1,291,452)	(1,204,535)	(2,373,504)	(27,563)
Total governmental activities	51,327,878	11,802,990	5,522,421	7,700	(33,994,767)	(38,186,220)	(3,764,284)	(1,097,242)
Total primary government	\$ 51,327,878	11,802,990	5,522,421	7,700	(33,994,767)	(38,186,220)	(3,764,284)	(1,097,242)
General revenues:								
Taxes:								
Property taxes					\$ 19,733,515	20,420,214	3,965,132	-
Retailers' occupation tax					9,816,708	9,636,539	-	-
Supplemental sales tax					2,542,650	2,452,039	-	-
Illinois use tax					419,507	380,178	-	-
Illinois income tax					2,439,345	2,190,750	-	-
Illinois replacement tax					560,507	505,602	-	-
Video gaming tax					5,894	-	-	-
Intergovernmental					3,749,181	3,181,234	-	180,000
Interest on investments					43,300	74,568	4,814	750
Franchise fees					202,234	182,274	-	-
Miscellaneous					584,825	509,786	314,420	50
Total general revenues and transfers					40,097,666	39,533,184	4,284,366	180,800
Change in net position					6,102,899	1,346,964	520,082	(916,442)
Net position at beginning of year					119,672,393	118,325,429	25,715,112	22,792,005
Net position at end of year					\$ 125,775,292	119,672,393	26,235,194	21,875,563

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

Balance Sheet - Governmental Funds
November 30, 2013

	Governmental Fund Types						Totals	
	Major Governmental Funds						2013	2012
	General	Health and Human Services Department	I.M.R.F. & Social Security	Transportation Sales Tax	Public Safety Sales Tax	Non-major Governmental Funds		
<u>Assets</u>								
Cash including savings accounts and certificates of deposit	\$ 16,021,388	2,457,103	1,016,736	6,444,246	2,361,226	18,454,339	46,755,038	44,301,311
Receivables:								
Property tax	26,112	1,880	9,210	-	-	12,156	49,358	-
Sales tax	566,075	-	-	731,614	731,614	-	2,029,303	2,002,019
Illinois income tax	700,727	-	-	-	-	-	700,727	763,472
Motor fuel tax	-	-	-	-	-	110,329	110,329	144,615
Other receivables	499,218	849,848	9,582	-	-	326,606	1,685,254	1,158,428
Inventory	-	80,625	-	-	-	-	80,625	114,391
Prepaid expenses	362,071	-	-	-	-	795,000	1,157,071	910,767
Notes receivable - restricted grant programs	-	-	-	-	-	84,559	84,559	112,484
Total assets	\$ 18,175,591	3,389,456	1,035,528	7,175,860	3,092,840	19,782,989	52,652,264	49,507,487
<u>Liabilities</u>								
Accounts payable	\$ 96,443	102,725	-	1,502	-	497,088	697,758	861,033
Deferred revenues	-	2,776	-	-	-	-	2,776	-
Total liabilities	96,443	105,501	-	1,502	-	497,088	700,534	861,033
<u>Fund Balance</u>								
Non-spendable	362,071	80,625	-	-	-	795,000	1,237,696	114,391
Committed	-	-	-	-	-	5,895,739	5,895,739	5,217,645
Assigned	-	-	-	-	-	67,735	67,735	30,070
Restricted	-	3,203,330	1,035,528	7,174,358	3,092,840	12,527,427	27,033,483	25,446,408
Unassigned fund balance	17,717,077	-	-	-	-	-	17,717,077	17,837,940
Total fund balance	18,079,148	3,283,955	1,035,528	7,174,358	3,092,840	19,285,901	51,951,730	48,646,454
Total liabilities and fund balance	\$ 18,175,591	3,389,456	1,035,528	7,175,860	3,092,840	19,782,989	52,652,264	49,507,487

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

Reconciliation to Statement of Net Position
November 30, 2013

	November 30,	
	2013	2012
Fund balances- total governmental funds	\$ 51,951,730	48,646,454
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	151,501,508	146,729,656
Accumulated depreciation	(38,104,184)	(34,894,955)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.		
	(39,573,762)	(40,808,762)
Net position of governmental activities	\$ 125,775,292	119,672,393

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, 2013

	General	Health and	I.M.R.F. &	Transportation	Public Safety	Non-major	Totals	
		Human Services		Sales		Governmental	November 30,	
		Department	Social Security	Tax	Sales Tax	Funds	2013	2012
Revenues:								
Property taxes	\$ 10,439,760	751,315	3,682,116	-	-	4,860,324	19,733,515	20,420,214
Other taxes	6,677,667	-	185,064	4,457,993	4,457,993	5,894	15,784,611	15,165,108
Intergovernmental	517,494	-	2,439,675	-	-	3,001,443	5,958,612	5,179,329
Licenses and permits	604,102	-	-	-	-	-	604,102	502,452
Revenue from services, fines & forfeitures	5,686,385	396,437	-	-	-	2,565,737	8,648,559	9,009,399
Reimbursements	222,542	-	230,244	-	-	90,346	543,132	377,569
Grants	59,398	4,553,347	-	-	-	917,376	5,530,121	4,760,874
Interest on investments	26,988	1,570	-	6,764	5,573	2,405	43,300	74,568
Miscellaneous	232,253	101,752	-	12,722	-	238,098	584,825	586,793
Total revenues	24,466,589	5,804,421	6,537,099	4,477,479	4,463,566	11,681,623	57,430,777	56,076,306
Expenditures:								
Current:								
General government	6,138,130	-	-	-	-	3,641,650	9,779,780	9,878,206
Judiciary and courts	3,610,218	-	-	-	-	813,403	4,423,621	4,278,973
Education	87,862	-	-	-	-	178,700	266,562	266,320
County development	574,089	-	-	-	-	33,415	607,504	1,394,246
Public safety	9,472,407	-	-	-	-	346,558	9,818,965	10,580,464
Highways and bridges	-	-	-	3,280,737	-	4,719,147	7,999,884	7,258,594
Public health	-	5,586,313	-	-	-	388,044	5,974,357	5,832,643
Public welfare	191,732	-	-	-	-	-	191,732	188,983
Employee benefits	4,556,632	-	6,651,998	-	-	-	11,208,630	10,376,155
Capital Outlay	76,532	-	-	904,620	-	346,862	1,328,014	2,795,113
Debt Service-Interest	-	-	-	-	-	1,291,452	1,291,452	1,204,535
Debt Service-Principal	-	-	-	-	-	1,235,000	1,235,000	4,710,000
Total expenditures	24,707,602	5,586,313	6,651,998	4,185,357	-	12,994,231	54,125,501	58,764,232
Excess (deficiency) of revenues over (under) expenditures	(241,013)	218,108	(114,899)	292,122	4,463,566	(1,312,608)	3,305,276	(2,687,926)
Other financing sources (uses):								
Operating transfers in	1,849,773	857,433	65,957	(50,000)	-	4,516,216	7,239,379	6,804,778
Operating transfers out	(1,367,552)	(13,600)	-	-	(4,253,846)	(1,604,381)	(7,239,379)	(6,804,778)
Issuance cost / premium / discount	-	-	-	-	-	-	-	(77,007)
Bond proceeds	-	-	-	-	-	-	-	4,215,000
Total other financing sources (uses)	482,221	843,833	65,957	(50,000)	(4,253,846)	2,911,835	-	4,137,993
Net change in fund balance	241,208	1,061,941	(48,942)	242,122	209,720	1,599,227	3,305,276	1,450,067
Fund balance, beginning of year	17,837,940	2,222,014	1,084,470	6,932,236	2,883,120	17,686,674	48,646,454	47,196,387
Fund balance, end of year	\$ 18,079,148	3,283,955	1,035,528	7,174,358	3,092,840	19,285,901	51,951,730	48,646,454

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

Reconciliation to Statement of Activities
For the Year Ended November 30, 2013

	November 30,	
	2013	2012
Net change in fund balances- total governmental funds	\$ 3,305,276	1,450,067
Amounts reported for governmental activities in the Statement of Activities are different because:		
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Assets: Capital debt obligation principal payments	1,235,000	4,710,000
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	4,771,852 (3,209,229)	2,929,579 (3,527,682)
Change in Net Position of Governmental Activities	<u>\$ 6,102,899</u>	<u>1,346,964</u>

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

Statement of Fiduciary Net Position
November 30, 2013

	Fiduciary Fund Types		Totals	
	Trust and Agency	Insurance Program Fund	November 30,	
			2013	2012
<u>Assets</u>				
Cash including savings accounts and certificates of deposit	\$ 9,970,879	15,932	9,986,811	11,369,139
Other receivables	-	-	-	-
Total assets	<u>\$ 9,970,879</u>	<u>15,932</u>	<u>9,986,811</u>	<u>11,369,139</u>
<u>Liabilities and Net Position</u>				
Liabilities				
Amounts due to others	\$ 9,870,879	-	9,870,879	11,237,100
Total liabilities	<u>9,870,879</u>	<u>-</u>	<u>9,870,879</u>	<u>11,237,100</u>
Net position	100,000	15,932	115,932	132,039
Total liabilities and net position	<u>\$ 9,970,879</u>	<u>15,932</u>	<u>9,986,811</u>	<u>11,369,139</u>

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

Statement of Changes in
Fiduciary Net Position
November 30, 2013

	Working Cash Fund	Insurance Program Fund	Total
Additions	\$ -	375,000	375,000
Deductions	-	391,107	391,107
Change in net position	-	(16,107)	(16,107)
Net position, beginning of year	100,000	32,039	132,039
Net position, end of year	\$ 100,000	15,932	115,932

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

NOTES TO FINANCIAL STATEMENTS

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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.

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:

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

A. *The Financial Reporting Entity (continued)*

Individual Component Unit Disclosures (continued)

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.

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, 2013. 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 position, 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 position is reported in three parts - invested in capital assets, net of related debt; restricted net position; and unrestricted net position. The County first utilizes restricted resources to finance qualifying activities.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

B. Basic Financial Statements - Government-wide Statements

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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

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

1. Governmental Funds (continued):

- 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.
- 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

D. Measurement Focus and Basis of Accounting

Measurement Focus

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 Position 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.

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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

D. Measurement Focus and Basis of Accounting (continued)

Basis of Accounting (continued)

2. Modified Accrual (continued):

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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

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

Capital Assets (continued):

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.

Fund Balance Classification

In the Government-wide Financial Statements, Fund Balance is classified as net position and is 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 position – Consists of net position 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 position - All other net assets that do not meet the definition of “restricted” or “invested in capital assets, net of related debt.”

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

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

Fund Balance Classification (continued):

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.

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, 2013, the unrecorded liability for unpaid vacations or other employee benefits was approximately \$612,000.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

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 Position, 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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

I. Receivables and Payables (continued)

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 2013 budget was passed on November 28, 2012 and amended on November 26, 2013. 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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

At November 30, 2013, none of the County's bank balance was exposed to custodial credit risk as uninsured and uncollateralized deposits.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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 2012 levy in the amount of \$20,416,633 was adopted on November 20, 2012, and was decreased by statutory limitations to \$19,882,569. The 2013 tax levy in the amount of \$20,290,000 was adopted on December 3, 2013 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.

On the government-wide financial statements, property taxes receivable and deferred as of November 30, 2013, represent the 2013 tax levy that will be collected after May 1, 2014. 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 \$800,076 of property taxes was collected, \$68,807 was spent on expenses and deductibles, \$375,000 was spent for self-insurance, and \$798,392 was spent on insurance premiums and claims for a total of \$1,242,199, resulting in a restricted fund balance of \$567,009.

NOTE 4: DEFINED BENEFIT PENSION PLAN – IMRF

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, 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 2012 was 11.42 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

Annual Pension Cost. The required contribution for calendar year 2012 was \$1,121,659.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$1,121,659	100%	\$0
12/31/11	1,091,920	100	0
12/31/10	1,085,975	100	0

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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, 2010 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, 2012, the most recent actuarial valuation date, the Regular plan was 73.29 percent funded. The actuarial accrued liability for benefits was \$22,401,001 and the actuarial value of assets was \$16,418,038, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,982,971. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$9,821,879 and the ratio of the UAAL to the covered payroll was 61 percent.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 5: DEFINED BENEFIT PENSION PLAN – SLEP EMPLOYEES

Plan Description. The employer's defined benefit pension plan for Sheriff's Law Enforcement Personnel (SLEP) 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, the 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 2012 was 17.38 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 2012 was \$1,295,583.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/12	\$1,295,583	100%	\$0
12/31/11	1,175,370	100	0
12/31/10	1,140,602	100	0

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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, 2010 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, 2012, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 71.88 percent funded. The actuarial accrued liability for benefits was \$26,972,658 and the actuarial value of assets was \$19,388,318, resulting in an underfunded actuarial accrued liability (UAAL) of \$7,584,340. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$7,454,446 and the ratio of the UAAL to the covered payroll was 102 percent.

The Schedule of Funding Progress, presented as RSI following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

NOTE 6: DEFINED BENEFIT PENSION PLAN – ECO EMPLOYEES

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, the 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 2012 was 30.86 percent. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

Annual Pension Cost. The required contribution for calendar year 2012 was \$184,221.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/12	\$184,221	100%	\$0
12/31/11	188,846	100	0
12/31/10	212,589	100	0

The required contribution for 2012 was determined as part of the December 31, 2010, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2010, 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, 2010 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, 2012, the most recent actuarial valuation date, the Elected County Official plan was 47.87 percent funded. The actuarial accrued liability for benefits was \$2,724,310 and the actuarial value of assets was \$1,304,064, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,420,246. The covered payroll for calendar year 2012 (annual payroll of active employees covered by the plan) was \$596,957 and the ratio of the UAAL to the covered payroll was 238 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: NON-CASH CONTRIBUTION

During the fiscal year ended November 30, 2013, the Kendall County Health Department received donated securities with an approximate value of \$63,000. The County also received noncash vaccine donations in the amount of \$63,477 and WIC vouchers in the amount of \$656,240. The donated securities, vaccines, and vouchers were recorded as revenue in the County's Health & Human Services Department Fund.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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, 2013:

Assessed valuation (2012)	<u>\$ 2,670,163,229</u>
Statutory debt limitation (2.875%)	\$ 76,767,193
Amount of debt applicable to debt limitation	<u>39,573,762</u>
Legal Debt Margin	<u>\$ 37,193,431</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 10: CHANGES IN CAPITAL ASSETS

	Primary Government			Balance as of November 30, 2013
	Balance as of December 1, 2012	Additions	Deletions	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 4,231,500	-	-	4,231,500
Construction in progress	-	3,176,776	-	3,176,776
Total capital assets not being depreciated:	4,231,500	3,176,776	-	7,408,276
Depreciable capital assets:				
Buildings and Improvements	67,855,680	-	-	67,855,680
Road Network	44,745,148	309,663	-	45,054,811
Bridge Network	21,662,275	1,088,280	-	22,750,555
Vehicles	4,201,280	154,790	69,617	4,286,453
Equipment	4,033,773	131,660	19,700	4,145,733
Total depreciable capital assets:	142,498,156	1,684,393	89,317	144,093,232
Less accumulated depreciation:				
Buildings and Improvements	18,648,223	1,376,160	-	20,024,383
Road Network	5,980,587	901,096	-	6,881,683
Bridge Network	3,031,391	468,366	-	3,499,757
Vehicles	3,750,757	232,100	69,617	3,913,240
Equipment	3,483,998	314,914	13,791	3,785,121
Total accumulated depreciation:	34,894,956	3,292,636	83,408	38,104,184
Governmental Activities Capital Assets, Net	\$ 111,834,700	1,568,533	5,909	113,397,324

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 1,002,194
Judiciary and courts	601,330
Public safety	95,857
Highways and bridges	1,450,157
Public health	143,098
Total	\$ 3,292,636

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

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 2013 budget was adopted on November 28, 2012 and was amended on November 26, 2013. The fiscal year 2014 budget was adopted on November 26, 2013.

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, 2013. They are as follows:

Custard Cup	\$40,339
Can Man	10,651

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.

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

The CSBG Fund currently has three notes with an outstanding principal balance. As of November 30, 2013, the outstanding balance of the three notes is \$33,569.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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

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

<u>Due Date</u>	<u>Amount</u>
<u>November 30</u>	
2014	\$5,660
2015	5,895
2016	6,136
2017	7,439
2018	4,458
Next 5 years	3,981

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	\$ 225,875
Transportation Sales Tax Fund	385,357
County Bridge Fund	9,997
Law Library Fund	14,441
Sale In Error Interest Fund	142,912
CSBG – Revolving Loan Fund	15,199
Kendall County Area Transit Fund	42,384
County Clerk Death Certificate Surcharge Fund	1,375
Sheriff's Range Fund	4,557
Capital Project Funds:	
Capital Improvements Fund	14,099

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 14: ACCOUNTS RECEIVABLE

As of November 30, 2013, the County has recorded a receivable in the Statement of Net Position for amounts due from other governmental agencies. The detail of that receivable follows:

<u>Receivable</u>	<u>Amount</u>
Property Tax	\$ 49,358
Replacement Tax	28,742
Sales Tax	2,029,303
Income Tax	700,727
Use Tax	70,529
Motor Fuel Tax	110,329
Other	1,585,983
Total	<u>\$ 4,574,971</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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

NOTE 16: LEASES

Lessor Agreements

A. 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 \$327,761 to the County during the current fiscal year for the lease agreement. The Health Department agreed to make additional payments 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. This lease agreement was terminated on November 30, 2013.

Effective December 1, 2013, the County entered into a new lease agreement with KCHD in the amount of \$145,814 per year for the use of the building in which the KCHD is located, including the equipment therein. The lease is for a period of 19 years and the payment amount is not scheduled to increase.

B. Kendall County Housing Authority

Effective July 16, 2013, the County entered into a lease with the Kendall County Housing Authority for lease of office space to the Housing Authority. The initial term of the lease is a period of one year, beginning August 1, 2013, and ending July 31, 2014. The agreement includes the option to extend the lease for two one-year periods. Under the agreement, the Housing Authority is to pay the County a sum of \$400 per month.

C. Kendall County Department of Employment and Education

Effective December 1, 2013, the County entered into a lease with the Kendall County Department of Employment and Education (KCDEE) for lease of office space to the KCDEE. This agreement replaced a previous lease between the Kendall County Health Department and the KCDEE, which was effective June 1, 2004. Terms of the lease have not changed. The lease renews annually, and KCDEE currently pays rents of \$808 per month.

D. Residential Property

Effective August 24, 2013, the County entered into an agreement for lease of residential property owned by the County. The lease terminates on August 24, 2014. Under the agreement, the tenant pays the County rent of \$700 per month. Upon termination of the agreement, the tenant has the option to extend the lease for an additional two years with rental payments of \$750 per month.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 16: LEASES – (CONTINUED)

Lessor Agreements - (continued)

E. *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, 2014	\$100,000
November 30, 2015	100,000
November 30, 2016	100,000
November 30, 2017	100,000
November 30, 2018	100,000

Lessee Agreements

F. *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, 2014	\$183,000
2015	180,000

The County has operating leases which are listed below:

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Konica Minolta Copiers	Monthly	60 months	\$ 4,915
Xerox Copiers	Monthly	60 months	1,140
Postage Machines	Monthly	63 months	557
Postage Machine	Quarterly	63 months	549
Postage Machine	Quarterly	63 months	373
Postage Machine	Annual	1 year	2,883
Storage Space	Monthly	Month-to-month	150
Transit Vehicles	Monthly	36 months	Varies
Sheriff Motorcycles	Annual	1 year	7,000

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 16: LEASES – (CONTINUED)

Lessee Agreements - (continued)

Lease payments for the next five years on non-cancellable lease agreements are as follows:

November 30, 2014	\$124,456
November 30, 2015	110,366
November 30, 2016	54,592
November 30, 2017	29,559
November 30, 2018	13,545

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, 2013:

	Payable at November 30, 2012	Debt Proceeds	Debt/ Bonds Retired	Payable at November 30, 2013	Due Within One Year
General Obligation					
Series 2002A	\$ 1,055,000	-	405,000	650,000	650,000
Series 2002B	85,000	-	85,000	-	-
Series 2007A	2,955,000	-	180,000	2,775,000	195,000
Series 2007B	5,303,762	-	-	5,303,762	-
Series 2008	8,570,000	-	510,000	8,060,000	650,000
Series 2009	10,000,000	-	-	10,000,000	-
Refunding Bonds					
Series 2010	8,625,000	-	-	8,625,000	-
Series 2011	4,125,000	-	55,000	4,160,000	145,000
Total	<u>\$ 40,808,762</u>	<u>-</u>	<u>1,235,000</u>	<u>39,573,762</u>	<u>1,640,000</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

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>
12/1/2013	\$ -	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>1,922,250</u>	<u>10,547,250</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 17: LONG-TERM DEBT – (CONTINUED)

Series 2002 A G.O. Bonds

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:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2013	\$ 650,000	14,219	664,219
Total	<u>\$ 650,000</u>	<u>14,219</u>	<u>664,219</u>

2011 Crossover Refunding of Series 2002B Bonds

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 Series 2002B G.O. Bonds were paid in full during the year ended November 30, 2013.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 17: LONG-TERM DEBT – (CONTINUED)

2011 Crossover Refunding of Series 2002B Bonds - (continued)

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

Date	Principal	Interest	Total
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	\$ 4,160,000	1,648,500	5,808,500

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 17: LONG-TERM DEBT – (CONTINUED)

Alternative Revenue Source Series 2007 A G.O. Bonds

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.

The schedule of future payments for the Series 2007 A G.O. bonds is as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	<u>\$ 2,775,000</u>	<u>344,359</u>	<u>3,119,359</u>

Alternative Revenue Source Series 2007 B G.O. Bonds

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.

The schedule of future payments for the Series 2007 B G.O. bonds is as follows:

<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	<u>\$ 5,303,762</u>	<u>5,261,238</u>	<u>10,565,000</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 17: LONG-TERM DEBT – (CONTINUED)

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

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.

The schedule of future payments for the Series 2008 G.O. bonds is as follows:

Date	Principal	Interest	Total
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>\$ 8,060,000</u>	<u>2,041,368</u>	<u>10,101,368</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 17: LONG-TERM DEBT – (CONTINUED)

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

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.

The schedule of future payments for the Series 2009 G.O. bonds is as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	3,613,320	13,613,320

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 18: INTERFUND TRANSACTIONS

During the course of normal operations, the County has numerous transactions among funds, including expenditures and transfers of resources primarily to provide services. The governmental type funds generally reflect such transactions as transfers or reimbursements. Transfers among funds at November 30, 2013 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
Major Funds:		
General Fund	\$ 1,367,552	1,849,773
Health & Human Services	13,600	857,433
Illinois Municipal Retirement and Social Security Fund	-	65,957
Transportation Sales Tax	50,000	-
Public Safety Sales Tax	4,253,846	-
Total Major Funds	<u>5,684,998</u>	<u>2,773,163</u>
Non-major Funds:		
Animal Control	52,422	-
County Bridge	-	188,381
Highway Fund	100,000	-
Economic Development Commission	-	25,000
Liability Insurance	-	634,826
Mental Health	800,789	-
Veterans' Assistance Commission	42,954	-
Court Security	250,000	-
Probation Services	30,000	1,987
Senior Citizens	83,895	-
Geographic Information System- Mapping	54,044	-
Sale in Error Interest	-	47,912
Township Bridge	188,381	-
Transportation Alternatives Program	-	50,000
Restricted Economic Development	1,000	-
Kendall County Area Transit	896	50,764
PBC Lease	-	3,500
Capital Project		
Capital Improvement Fund	-	150,000
Public Safety Capital Project Fund	-	600,000
Animal Control Capital Improvement	-	10,000
County Building Fund	-	100,000
Debt Service		
Jail Bond Debt Service	-	979,738
Courthouse Debt Service	-	1,674,108
Total Non-major Funds	<u>1,604,381</u>	<u>4,516,216</u>
Total Transfers	<u>\$ 7,289,379</u>	<u>7,289,379</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

NOTE 18: INTERFUND TRANSACTIONS – (CONTINUED)

Transfers are often made among 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 General Fund transferred \$150,000 to the Capital Improvement Fund in order to build reserve. The Public Safety Sales Tax Fund transferred \$600,000 to the Public Safety Capital Improvement Fund to build the reserve for capital improvements at the Public Safety Center. The Animal Control Fund transferred \$10,000 to the Animal Control Capital Improvement Fund in order to build the capital reserve for the Animal Control building.

NOTE 19: RISK MANAGEMENT

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

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

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

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

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

NOTE 20: SUBSEQUENT EVENT

Subsequent to the close of the 2013 fiscal year, the County Board approved a \$700,000 loan from the General Fund to the Sale in Error Fund. In 2013, the County processed over 160 Court Ordered Sale in Errors in which the County had to refund the tax buyers for 2008, 2009 and 2010 taxes plus cost. The \$700,000 loan will be used to make a payment of \$735,400 to the Collector Distribution Account to make the final 2012 tax distribution on January 15, 2014.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2013

NOTE 21: 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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2013

NOTE 21: FUND BALANCE – GASB 54 PRESENTATION - (CONTINUED)

E. Unassigned Fund Balance

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

NOTE 22: 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 \$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 nine years to compensate for the loss of property tax revenue due to the lowering of the estimated assessed valuation for the next nine years per the agreement. No transfer was recorded during the 2013 fiscal year. The Board has elected to restructure the transfer schedule and will transfer additional funds in the subsequent year.

NOTE 23: PAYABLES/LIABILITIES

As of November 30, 2013, the County has recorded a payable in the Statement of Net Position 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	\$ 96,443
Health & Human Service Fund	102,725
Transportation Sales Tax Fund	1,502
Highway Fund	-
Other Accounts Payable	497,088
Total	<u>\$ 697,758</u>

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 16,017,886
Petty Cash	3,502
Accounts receivable:	
Illinois income tax	700,727
Illinois replacement tax	19,160
State use tax	70,529
Sales tax	566,075
Property tax	26,112
Other	409,529
Prepaid expenses	362,071
Total assets	<u>\$ 18,175,591</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities	
Accounts payable	\$ 96,443
Fund balance	
Nonspendable	362,071
Unassigned	17,717,077
Total fund balance	<u>18,079,148</u>
Total liabilities and fund balance	<u>\$ 18,175,591</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Statement of Revenues, Expenditures and
Changes in Fund Balance - Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues (Schedule A-3)	\$ 23,129,027	24,069,047	24,466,589	23,693,001
Expenditures (Schedule A-4)	25,936,875	25,672,609	24,707,602	21,902,877
Excess (deficiency) of revenues over (under) expenditures	(2,807,848)	(1,603,562)	(241,013)	1,790,124
Other financing sources (uses):				
Operating transfers in (out):				
Public Safety Sales Tax	1,500,000	1,500,000	1,500,000	1,643,171
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)
Public Safety Capital Improvement	-	(300,000)	(300,000)	-
Economic Development Fund	(24,000)	(24,000)	(24,000)	(15,000)
Kendall Area Transit	(25,500)	(25,500)	(25,500)	(25,500)
VAC	30,675	30,675	26,418	24,897
Animal Control	17,637	17,637	17,637	16,691
Court Security	250,000	250,000	250,000	275,000
PBC lease	-	-	(3,500)	(418,780)
County Admin Debt Service	-	-	-	(8,355)
Courthouse Debt Service	(200,000)	(200,000)	(200,000)	(200,000)
GIS Mapping	25,718	25,718	25,718	24,169
Sale in Error	65,000	(47,912)	(47,912)	11,436
County Special Reserve	140,000	-	-	110,000
Liability Levy Fund	-	(616,640)	(616,640)	-
KenCom	-	-	-	(1,594,457)
Reserve	-	-	-	25
Total other financing sources (uses)	1,659,530	489,978	482,221	(284,316)
Net change in fund balance	\$ (1,148,318)	(1,113,584)	241,208	1,505,808
Fund balance, beginning of year			17,837,940	16,332,132
Fund balance, end of year			\$ 18,079,148	17,837,940

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Schedule of Revenues

Budget & Actual

November 30, 2013

(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Taxes:				
Property taxes	\$ 10,507,154	10,507,154	10,439,760	9,986,795
Retailers' occupation tax	947,000	947,000	900,722	932,023
County supplemental sales tax	2,400,000	2,400,000	2,542,650	2,452,039
Intergovernmental:				
Illinois income tax	1,950,000	2,367,146	2,439,345	2,190,750
Illinois replacement tax	315,000	365,000	375,443	338,812
State use tax	340,000	381,305	419,507	380,178
HIDTA reimbursement	-	-	9,098	7,084
State reimbursements:				
State's attorney	108,508	144,677	144,678	144,679
Probation officer salary	200,000	229,556	202,150	197,812
Supervisor of assessments	24,468	34,538	38,042	30,230
Election judges	-	-	10,905	17,460
Probation board & care	6,700	9,083	3,250	23,266
Public defender	84,156	91,570	99,895	108,218
St Comp/Reimburse PTI	1,000	9,500	9,476	11,242
Licenses and permits:				
Liquor licenses	21,300	21,300	21,700	17,300
Zoning, planning and building permits fees	40,000	40,000	40,178	50,737
PB&Z - Recording fees	400	400	588	55
County real estate transfer tax	190,000	324,769	339,402	252,086
Franchise tax	119,000	151,908	202,234	182,274
Revenue from services:				
County treasurer	25,000	25,000	19,372	4,638
County treasurer - inheritance tax collection fees	-	-	-	150,398
County clerk and recorder	400,000	458,000	449,555	445,822
Circuit court clerk	1,200,000	1,200,000	1,138,590	1,283,161
Sheriff	702,000	702,000	666,747	781,734
Sheriff misc.	15,600	7,000	7,528	11,886
Zoning board of appeals	7,500	7,500	7,857	7,988
Corrections dept	805,000	907,000	1,160,220	1,029,520
Technology	30,000	30,000	33,618	49,602
Health insurance	1,100,464	1,100,464	1,124,840	1,079,732
Circuit clerk GPS service fee	4,000	4,000	2,841	3,640
Probation officer salary	8,000	3,100	9,083	6,799
Mapping fees	1,000	1,000	643	494
Circuit court system fee	57,000	57,000	49,080	60,591
Public defender fee	18,000	18,000	26,391	20,566

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(CONTINUED)

Schedule of Revenues
Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues (Continued):				
Revenue from services (continued):				
Sheriff bond fee	\$ 5,000	5,800	6,908	4,001
Hearing officer fees	2,600	2,600	1,050	1,925
Fines and forfeitures	550,000	550,000	490,839	523,026
Property tax late payment penalties and costs	350,000	350,000	449,464	455,376
Interest income	35,000	35,000	26,988	44,133
Postage reimbursements	60,000	60,000	81,076	84,366
Retired COBRA health insurance	56,100	56,100	41,560	56,774
Recorder's miscellaneous	60,000	70,500	74,452	71,641
Sale of assets	5,000	-	-	-
Compost fees	15,000	15,000	12,933	10,036
Assessment office misc. rev.	2,000	2,000	5,835	6,124
States Attorney Victims Assistance Grant	10,000	10,000	10,750	12,500
States Attorney miscellaneous revenues	18,500	18,500	1,349	6,152
States Attorney trial fees	1,000	1,000	-	-
ESDA-Reimbursement from IEMA	37,190	37,190	47,299	34,250
Periodic imprisonment fee	16,000	16,000	9,913	13,257
Facility mgmt miscellaneous	4,000	4,000	2,975	21,236
Merit commission fees	3,000	3,000	2,974	-
HIDTA admin fee	44,000	61,000	28,872	25,000
Insurance reimbursements	-	-	-	34,114
KenCom health insurance reimbursement	191,387	191,387	222,542	-
Other revenues	35,000	35,000	13,422	29,479
Total revenues	\$ 23,129,027	24,069,047	24,466,589	23,693,001

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Schedule of Expenditures
Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

	Page	Appropriations		Year Ended November 30,	
		Original	Final	2013	2012
Expenditures:					
Facilities Management	61	\$ 1,970,869	1,930,195	1,893,749	1,900,146
Building and zoning	62	239,972	205,935	204,958	281,881
County clerk and recorder	63	176,965	176,715	170,856	173,773
County board	63	143,700	143,700	130,565	148,223
Regional Office of Education	64	86,378	88,208	87,862	85,762
Farmland review board	64	360	176	174	285
Corrections	64	4,119,848	4,231,548	4,145,964	3,823,557
Sheriff	65	5,342,718	5,556,362	5,402,975	5,142,403
Merit commissions	66	5,000	5,000	6,065	440
Circuit court judge	66	248,271	248,271	276,537	239,520
Circuit court clerk	66	584,125	584,125	575,347	496,060
Coroner	67	154,226	167,676	155,726	154,637
Combined court services	67	1,006,575	964,623	940,677	849,213
Public defender	68	439,565	439,565	399,304	429,271
State's attorney	68	1,409,202	1,409,202	1,366,789	1,285,908
Board of review	69	74,547	77,587	60,159	58,488
County treasurer	69	374,233	374,233	359,353	314,920
Soil and water conservation	70	32,000	32,000	32,000	32,000
Employee health insurance	70	4,943,786	4,943,786	4,556,632	4,310,026
Unemployment compensation	70	45,000	45,000	4,644	21,143
Chief county assessors office	70	265,389	268,234	276,798	262,896
Election costs	71	466,458	408,758	326,575	479,833
Auditing and accounting	71	44,650	44,650	41,400	39,950
Emergency management agency	71	37,226	37,226	36,006	34,346
Office of administrative services	72	409,452	409,452	361,565	325,627
Capital expenditures	73	210,000	279,310	284,348	26,000
General insurance and bonds	73	1,430	2,500	2,461	856
Technology services	73	594,419	594,419	612,344	569,635
KenCom Intergovernmental Agreement	73	1,775,000	1,775,000	1,775,000	-
Jury commission	74	53,353	53,353	51,564	76,222
Postage county building	74	50,800	50,800	50,433	65,663
Property tax services	74	75,000	75,000	96,989	71,986
Contingency	74	556,358	50,000	21,783	202,207
Total expenditures		\$ 25,936,875	25,672,609	24,707,602	21,902,877

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Facilities Management:				
Office head salary	\$ 92,561	92,561	92,561	90,561
Salaries - maintenance	301,666	301,666	309,843	301,788
Salaries - clerical	37,363	37,363	37,363	36,388
Salaries - overtime	6,000	6,000	5,026	4,813
Office supplies	200	175	190	1,374
Utilities	858,000	795,000	749,764	785,808
Mileage	550	950	825	534
County supplies	117,000	117,000	110,159	109,439
Postage	50	80	64	73
Cellular phones	4,000	7,500	7,624	4,782
Equipment maintenance/repairs	60,000	68,000	70,560	59,319
Vehicle maintenance	2,800	3,900	3,363	3,358
Equipment rental	-	-	-	53
Contractual services	490,679	500,000	506,407	501,856
Total Facilities Management	\$ 1,970,869	1,930,195	1,893,749	1,900,146

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Building and Zoning:				
Salary - planners	\$ 64,782	64,782	64,782	101,948
Salary - compliance officers	48,575	48,575	50,025	48,557
Salary - clerical	38,245	38,245	39,445	64,818
Salary - overtime	250	-	-	-
ZBA per diem	3,500	2,450	2,450	1,950
Reporter	200	-	-	-
Mileage	250	100	42	-
Supplies	1,000	1,200	1,102	973
Postage	750	750	572	558
Equipment	500	350	415	-
Plumbing inspection	3,500	3,500	3,157	3,278
Vehicle maintenance and repairs	4,000	4,650	4,615	5,058
Training	500	15	15	-
Dues	700	700	654	506
Conferences	2,000	2,136	2,136	1,175
Books and subscriptions	500	500	187	499
Microfilming/reproduction	8,000	8,000	6,358	5,048
Engineering consultants	37,500	20,000	19,439	40,318
Regional plan commission	4,000	150	107	40
Legal publications	750	900	799	1,331
Contracted inspection service	2,000	222	-	370
Cellular phone	1,000	1,000	901	946
NPDES annual permit fee	1,000	1,000	1,000	1,000
NPDES permit assistance	3,100	1,200	1,200	1,131
Recording expense	2,500	3,000	2,926	-
Zoning board of appeals	950	500	771	298
Historical Preservation Commission	1,200	400	626	329
Hearing officer	2,620	1,250	875	1,750
Refunds	-	75	75	-
Ad hoc zoning	6,100	285	284	-
Total Building and Zoning	\$ 239,972	205,935	204,958	281,881

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
County Clerk and Recorder:				
Office head salary	\$ 87,454	87,454	87,454	87,454
Other salaries	48,711	51,111	53,068	48,691
Temporary salaries	5,000	4,280	2,515	4,078
Mileage	750	1,275	1,132	801
Supplies	11,500	11,500	10,679	12,429
Postage	15,000	15,000	12,091	14,451
Dues	500	545	545	545
Conferences	500	1,000	915	721
Books and subscriptions	300	50	47	219
Legal publications	500	500	142	444
Birth and death registration	250	-	-	640
Contractual services	6,500	4,000	2,268	3,300
Total County Clerk and Recorder	\$ 176,965	176,715	170,856	173,773
County Board:				
Chairman salary	\$ 12,012	12,012	12,012	12,012
Salaries - board members	22,760	22,760	21,800	21,400
Mileage	12,000	10,911	6,805	10,746
Dues/memberships	3,200	5,557	5,557	4,563
Conferences	2,000	2,000	1,387	881
UCCI	300	460	460	600
Per diem	86,800	83,800	76,755	86,105
Liquor commissioner	1,200	1,200	1,188	1,188
Contractual services	100	-	-	-
Finance chairman stipend	-	-	-	6,000
Miscellaneous	3,328	5,000	4,601	4,728
Total County Board	\$ 143,700	143,700	130,565	148,223

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
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November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Regional Office of Education:				
Salaries and benefits	\$ 70,457	61,307	61,307	60,442
Expenses reimbursements - Grundy Co.	15,921	26,901	26,555	25,320
Total Regional Office of Education	\$ 86,378	88,208	87,862	85,762
Farm Land Review Board:				
Mileage	\$ 30	12	11	30
Publications	75	79	78	-
Per diem	255	85	85	255
Total Farm Land Review Board	\$ 360	176	174	285
Corrections:				
Salary - deputies	\$ 3,031,559	3,151,559	3,103,583	2,934,518
Salary - overtime	30,000	22,800	26,158	23,013
Salary - commander/sergeant	670,923	692,823	660,569	546,601
Salary - food management	83,366	83,366	77,909	72,107
Contractual services	92,000	92,000	83,268	89,587
Medical expenses	43,000	51,000	48,781	17,136
Food services	160,000	135,000	143,788	139,595
Prisoner transport	9,000	3,000	1,908	1,000
Total Corrections	\$ 4,119,848	4,231,548	4,145,964	3,823,557

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Sheriff:				
Salary - Sheriff	\$ 108,732	108,732	108,732	108,732
Salary - Chief/Commander	399,913	403,813	400,962	396,012
Salary - deputies	3,868,008	3,978,008	3,875,625	3,728,176
Deputies - overtime	110,000	140,050	136,910	126,965
Clerical - overtime	1,000	1,200	1,150	5
Salaries - clerical	325,365	337,365	325,728	301,797
Part-time salaries - deputies	3,500	1,500	1,298	2,806
Telephone	1,000	1,000	999	4,165
Mileage and auto fuel	175,000	191,500	187,270	202,811
Office supplies	16,000	14,500	14,859	10,054
Postage	6,000	6,000	5,939	4,422
Canine expenses	2,500	2,500	2,577	937
Major Crimes Taskforce	1,000	1,000	1,000	1,000
Equipment maintenance/repairs	27,000	27,000	23,184	18,678
Vehicle maintenance/repairs	110,000	110,000	108,988	107,717
Training	50,000	50,000	48,280	40,596
Dues/conferences	7,500	6,000	5,242	6,087
Legal publications/printing	3,500	3,500	3,276	3,414
Police supplies	17,000	17,000	15,478	12,462
Weapons and ammunition	7,000	7,000	6,948	5,996
Uniforms	16,000	16,000	13,132	9,955
Contract expenses	21,000	26,000	11,707	25,745
Investigations	7,500	7,500	7,383	4,650
Subscriptions	3,000	3,000	2,842	2,878
Special Response Team	2,000	2,000	2,000	1,658
Drug testing	2,600	2,600	2,440	2,550
Public safety dispatch	25,000	69,594	69,593	-
Contractual services	25,600	22,000	19,433	12,135
Total Sheriff	\$ 5,342,718	5,556,362	5,402,975	5,142,403

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Merit Commission:	\$ 5,000	5,000	6,065	440
Circuit Court Judge:				
Court administrator	\$ 37,205	37,205	36,820	36,450
Bailiff's	82,976	82,976	75,128	75,243
Overtime	5,000	5,000	462	2,127
Training	2,000	2,000	125	1,975
Judges' salaries	3,123	3,123	3,174	3,122
Supplies	3,500	3,500	3,301	4,817
Conferences	3,000	3,000	2,338	747
Postage	39,100	39,100	44,740	36,986
Court reporter and transcriptions	1,000	1,000	2,302	933
Judges' insurance	1,367	1,367	1,706	1,503
Statutory expenses	70,000	70,000	106,441	75,617
Total Circuit Court Judge	\$ 248,271	248,271	276,537	239,520
Circuit Court Clerk:				
Office head salary	\$ 87,454	87,454	87,446	87,446
Other salaries	441,771	441,771	438,916	366,485
Overtime	4,000	4,000	2,676	2,429
Mileage	1,200	1,200	568	724
Supplies	11,000	11,000	9,579	6,714
Postage	11,000	11,000	9,207	7,797
Dues	800	800	780	805
Conferences	1,900	1,900	400	2,302
Printing forms	25,000	25,000	25,775	21,358
Total Circuit Court Clerk	\$ 584,125	584,125	575,347	496,060

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Coroner:				
Coroner salary	\$ 57,088	57,088	57,088	56,244
Salaries - deputy coroner	36,138	36,138	36,124	35,163
Per call - salaries	18,000	18,000	16,378	15,846
Mileage	400	400	119	-
Postage	600	600	211	518
Supplies	2,000	2,000	1,732	1,772
Cellular phone	2,400	3,400	3,095	3,767
Inquest transcripts	-	200	200	1,200
Vehicle maintenance	6,000	6,000	5,118	6,542
Dues and memberships	500	1,000	994	819
Autopsies	20,000	26,040	21,640	21,375
Toxicology testing	5,000	7,400	6,270	6,469
Histology	-	300	260	-
Training	700	1,500	1,499	371
X-rays	1,000	1,000	-	600
Personal property disposal	500	500	233	232
Clothing allowance	400	610	606	1,014
Disposition for indigent persons	-	2,000	1,330	-
Morgue supplies	3,500	3,500	2,829	2,705
Total Coroner	\$ 154,226	167,676	155,726	154,637
Combined Court Services:				
Court director	\$ 67,654	67,654	67,654	65,690
Salaries - probation	560,200	533,212	529,314	521,127
Salaries - clerical	122,621	122,262	122,262	99,758
Supplies	6,000	6,000	5,981	5,907
Postage	5,000	4,500	3,606	3,980
Book and subscriptions	100	95	95	87
Medical expenses	1,000	300	149	-
Auto expense	5,000	5,000	4,423	6,450
Kane juvenile detention	120,000	120,000	108,050	87,410
Contractual services	4,000	3,600	3,146	3,202
Board & care	115,000	102,000	95,997	55,602
Total Combined Court Services	\$ 1,006,575	964,623	940,677	849,213

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Public Defender:				
Salary - public defender	\$ 149,857	149,857	149,857	149,857
Salaries - clerical	39,221	39,221	39,221	38,246
Assistant public defenders	196,487	196,487	197,714	194,677
Part time investigators	5,000	5,000	-	-
Supplies	2,500	2,500	2,543	2,491
Postage	1,500	1,500	470	377
Interpreter services	1,000	1,000	-	842
Books and subscriptions	2,000	2,000	987	1,219
Education & conferences	4,000	4,000	759	1,754
Subpoena witness fees	1,000	1,000	-	-
Training	2,000	2,000	-	1,821
Contractual Services	31,000	31,000	3,323	29,609
Dues and memberships	2,000	2,000	1,939	2,980
Statutory expenses/investigators	-	-	1,889	4,418
Transcripts	2,000	2,000	602	980
Total Public Defender	\$ 439,565	439,565	399,304	429,271
State's Attorney:				
Office head salary	\$ 166,508	166,508	166,508	166,508
Salary - assistant state's attorney	757,713	749,213	726,857	661,348
Salary - clerical	297,231	297,231	296,941	290,545
Salary - stipends	37,000	47,000	42,826	34,536
Temporary help-intern	18,500	9,000	7,041	8,646
Supplies	11,000	21,500	20,484	12,372
Postage	12,000	12,000	11,438	10,825
Dues	6,750	6,750	6,916	4,291
Conferences	2,000	1,500	1,258	1,034
Books and subscriptions	7,000	7,000	6,497	5,675
Contractual services	18,000	14,000	13,500	18,000
Child advocacy board	13,000	11,500	10,567	12,210
Transcripts	17,000	15,500	10,828	12,755
Training	1,750	1,750	801	420
Cell phone	3,250	3,250	2,689	3,034
Trials and hearings	13,500	18,500	14,638	16,709
Appellate services	27,000	27,000	27,000	27,000
Total State's Attorney	\$ 1,409,202	1,409,202	1,366,789	1,285,908

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
November 30, 2013
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Board of Review:				
Salaries	\$ 51,747	51,747	51,747	48,767
Capital equipment	5,000	5,000	-	-
Conferences and education	1,000	1,000	-	121
Supplies	2,100	2,100	599	1,506
Postage	3,500	5,500	5,699	4,958
Mileage	100	100	-	2,559
Dues	100	240	240	-
Legal publications	1,000	1,900	1,874	577
Contractual services	10,000	10,000	-	-
Total Board of Review	\$ 74,547	77,587	60,159	58,488
County Treasurer:				
Office head salary	\$ 87,454	87,454	87,454	87,454
Other salaries	243,729	243,729	236,605	193,278
Overtime	250	250	99	56
Temporary help - non salary	1,000	1,000	-	200
Mileage	750	750	525	598
Supplies	5,000	5,000	4,757	3,912
Postage	22,000	22,000	21,731	20,675
Dues	950	950	500	1,163
Conferences	600	600	409	116
Legal publications	2,500	2,500	1,189	1,202
Payroll forms	3,000	3,000	2,483	2,023
Contractual services	7,000	7,000	3,601	4,243
Total County Treasurer	\$ 374,233	374,233	359,353	314,920

COUNTY OF KENDALL, ILLINOIS
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SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Soil and Water Conservation:				
Educ. coordinator salary	\$ 13,000	13,000	13,000	12,448
District operations	14,000	14,000	14,000	15,290
Educ. coordinator travel	1,350	1,350	1,350	1,187
Office supplies	325	325	325	256
Copier/copying	575	575	575	437
Workshops	300	300	300	126
Educ. supplies	1,850	1,850	1,850	1,751
Educ. newsletter	200	200	200	126
Educ. contest & awards	200	200	200	253
Soil stewardship material	200	200	200	126
Total Soil and Water Conservation	\$ 32,000	32,000	32,000	32,000
Employee Health Insurance:				
Premiums	\$ 4,943,786	4,943,786	4,556,632	4,310,026
Unemployment Compensation:				
	\$ 45,000	45,000	4,644	21,143
Chief County Assessing Office:				
Salary - supervisor	\$ 76,084	76,084	76,084	72,084
Salaries - clerical	119,105	119,105	122,572	119,055
Salary - overtime	2,500	2,500	4,393	2,702
Mileage	800	535	535	396
Supplies	2,500	2,500	2,286	2,183
Postage	12,000	17,500	17,383	15,419
Training	2,800	3,700	3,619	2,339
Dues	400	500	500	500
Books and subscriptions	200	-	-	-
Publications	35,000	35,000	34,733	37,892
Printing	9,000	6,000	5,073	5,801
Contractual services	5,000	4,810	9,620	4,525
Total Chief County Assessing Office	\$ 265,389	268,234	276,798	262,896

COUNTY OF KENDALL, ILLINOIS
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SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Election Costs:				
Salaries	\$ 111,458	116,848	116,176	110,457
Election judge mileage	2,500	2,000	1,759	3,647
Supplies	45,000	45,000	30,824	-
Overtime	2,500	2,500	1,203	6,843
School for judges	750	-	250	-
Election judges per diem	62,250	44,000	43,670	110,135
Legal publications	2,500	2,000	1,826	4,109
Ballots	100,000	55,000	25,090	116,052
Contractual services	87,000	87,000	67,461	69,927
Extra help/overtime	6,000	6,000	5,630	16,617
Registration supplies	2,500	3,160	3,159	1,168
Polling place rental and misc. expense	3,000	2,200	2,130	3,070
Polling place delivery & set-up	6,000	8,050	6,236	13,607
Postage	35,000	35,000	21,161	24,201
Total Election Costs	\$ 466,458	408,758	326,575	479,833
Auditing and Accounting:				
Auditing and accounting services	\$ 44,650	44,650	41,400	39,950
Emergency Management Agency:				
Salary - Director	\$ 6,418	6,418	6,415	6,350
Salaries - clerical	5,383	5,383	5,350	5,096
Telephone	-	-	-	3,703
Mileage/auto fuel	1,500	243	243	269
Supplies	2,575	1,300	1,254	2,854
Postage	100	100	100	100
Cellular phone	4,000	3,500	3,207	607
Vehicle repairs and maintenance	10,750	15,534	14,721	10,661
Training	2,500	1,718	1,718	1,474
Dues	750	180	180	495
Conferences	750	750	750	749
Printing	500	-	-	35
Radio/siren maintenance	2,000	2,100	2,068	1,953
Total Emergency Management Agency	\$ 37,226	37,226	36,006	34,346

COUNTY OF KENDALL, ILLINOIS
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SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Office of Administrative Services:				
Administration - salaries	\$ 265,287	265,287	266,810	190,592
Other salaries	39,975	39,975	39,975	69,648
Mileage	1,400	1,385	686	679
Supplies	1,800	1,800	1,345	2,508
Postage	850	850	495	399
Telephone	840	870	797	961
County supplies	700	700	230	881
Advertisements	3,500	500	140	2,097
Dues	1,600	1,600	1,384	1,377
Conferences	1,300	1,300	703	605
Books and subscriptions	250	350	305	250
Labor negotiation expense	20,000	20,000	-	1,766
Flu shots	1,300	1,300	-	750
Contractual services	50,350	50,250	24,867	32,978
Educational reimbursement	9,000	13,500	14,589	9,531
Unclaimed property remitted to State	-	-	265	372
Training	500	500	7	155
Bristol Township compost fee	2,100	-	-	-
Employee assistance program	6,400	6,400	6,473	6,472
Employee recognition	2,000	2,500	2,109	3,213
Mayors and managers meeting	300	385	385	393
Total Office of Administrative Services	\$ 409,452	409,452	361,565	325,627

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
Budget & Actual
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Capital Expenditures:				
Facilities management	\$ 100,000	100,000	105,227	-
Coroner	-	38,310	38,310	-
Sheriff	110,000	141,000	140,811	26,000
Total Capital Expenditures	\$ 210,000	279,310	284,348	26,000
General Insurance and Bonds:	\$ 1,430	2,500	2,461	856
Technology Services:				
Supervisor salary	\$ 103,449	103,449	103,449	102,474
Other salaries	222,300	222,300	222,300	218,400
Mileage	500	500	181	298
Office supplies	1,000	1,000	1,165	281
Postage	300	300	77	33
Dues	200	200	-	-
Training	3,000	2,000	-	-
Conferences	1,000	1,000	112	-
Books & subscriptions	100	100	-	-
Cell phone	4,200	4,200	2,401	3,509
Central computer supplies	35,000	35,000	34,087	38,880
Computer maintenance/software	98,850	98,850	111,598	91,689
Computer maintenance/hardware	86,100	86,100	99,027	85,881
Contractual services	38,120	39,120	37,838	27,841
Vehicle maintenance	300	300	109	349
Total Technology Services	\$ 594,419	594,419	612,344	569,635
KenCom Intergovernmental Agreement:	\$ 1,775,000	1,775,000	1,775,000	-

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(CONTINUED)

Detailed Statement of Expenditures
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	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Jury Commission:				
Salaries - jury commission	\$ 5,913	5,913	10,344	5,855
Supplies	3,500	3,500	3,317	2,031
Postage	3,000	3,000	3,833	4,633
Petit juror per diem	20,000	20,000	20,197	44,987
Training	1,500	1,500	679	2,803
Grand juror per diem	7,500	7,500	6,831	7,894
Coroner juror per diem	2,500	2,500	190	1,654
Meals	5,000	5,000	1,162	1,954
Jury system update	-	-	1,812	1,212
Automation	4,440	4,440	3,199	3,199
Total Jury Commission	\$ 53,353	53,353	51,564	76,222
Postage County Building:				
Postage supplies	\$ 2,000	1,800	1,771	1,644
Postage - Veterans assistance	1,200	1,200	859	1,114
Equipment rental/reset charges	3,000	3,500	3,203	2,905
Prepaid postage	44,600	44,300	44,600	60,000
Total Postage County Building	\$ 50,800	50,800	50,433	65,663
Property Tax Services:				
Contractual Services	\$ 75,000	75,000	96,989	71,986
Contingency:				
Contingency	\$ 556,358	50,000	21,783	202,207
Total Contingency	\$ 556,358	50,000	21,783	202,207
Total General Fund	\$ 25,936,875	25,672,609	24,707,602	21,902,877

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

SCHEDULE A-6

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash	\$ 2,390,168
Restricted cash investments	66,935
Property tax receivable	1,880
Fee receivable	6,913
Grant receivable	842,935
Immunization inventory	80,625
Total assets	<u>\$ 3,389,456</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities	
Accounts payable	\$ 102,725
Deferred grant revenue	2,776
Total liabilities	<u>105,501</u>
Fund balance	
Non-spendable	80,625
Restricted for WIC	66,935
Restricted for Health Department	3,136,395
Total fund balance	<u>3,283,955</u>
Total liabilities and fund balance	<u>\$ 3,389,456</u>

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

SCHEDULE A-7

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 November 30, 2013
 (With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 757,000	757,000	751,315	757,172
Revenues from services:				
Direct care - fees	110,300	95,000	95,383	107,599
Inspection fees - wells and septic	6,500	8,200	7,700	8,400
Inspection fees - restaurants	147,500	173,000	175,032	165,965
Tanning fees	1,500	1,300	975	1,200
Kendall Co. well permit fee	4,500	8,100	8,220	7,825
Solid waste fees	1,700	1,950	1,725	2,005
Immunization clinic	15,000	7,800	7,595	12,501
Hepatitis B shots	47,000	33,000	30,435	39,040
Flu clinic	-	910	910	860
Tuberculosis board contract	15,000	15,000	11,828	13,962
Facility utilization contract	15,720	15,720	15,296	12,596
DCFS counseling	3,000	4,200	4,350	1,545
Coffee Revenue	600	750	820	760
Radon test kit fees	9,348	9,348	9,743	10,678
Fox Valley United Way	27,300	27,300	26,425	28,642
Total revenues from services	404,968	401,578	396,437	413,578
Revenues from grants:				
State public health grant	63,201	63,201	63,201	62,569
Mental health grants	97,778	102,000	91,545	101,450
Public Aid - Family case management	85,000	12,100	170,036	180,962
State grant - tobacco prevention	27,475	44,650	23,000	41,048
State grant - family case management	94,288	94,288	105,037	97,887
Groundwater grant	-	7,856	9,760	-
We Choose Health grant	-	93,500	93,969	-
Non-community well grant	1,300	1,400	913	1,138

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
 November 30, 2013
 (With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues (Continued):				
Revenues from grants (Continued):				
Public Aid - immunizations	\$ 20,000	33,000	32,094	30,498
State grant - lead prevention	1,000	2,900	2,825	602
Bio-terrorism grant	129,624	167,000	154,928	131,904
Title III NIAA aging	7,969	7,969	6,978	10,656
WIC grant	156,800	156,800	207,877	157,939
Supplemental nutrition -WIC	575,000	575,000	656,240	508,597
K/G CAT grants from DCEO	1,296,298	2,387,000	2,836,619	2,332,644
West Nile virus grant	14,400	25,200	22,724	16,042
FCM - homeless services	4,019	15,400	12,124	11,476
Donated vaccines	180,000	180,000	63,477	83,424
Total revenues from grants	2,754,152	3,969,264	4,553,347	3,768,836
Interest income	65	50	1,570	77
Donations	-	-	66,614	-
Gain / (loss) on cash investments	-	-	(1,198)	-
Miscellaneous income	10,000	32,000	36,336	25,164
Total revenues	3,926,185	5,159,892	5,804,421	4,964,827
Expenditures:				
Salary - administration	564,318	564,318	549,165	342,269
Salary - admissions services/evaluation	347,467	347,467	355,726	549,607
Salary - behavioral health unit	665,251	665,251	611,729	461,055
Salary - public health unit	761,579	761,579	743,232	737,258
Salary - information services	-	4,039	4,038	139,260
Salary - overtime	5,000	5,000	-	-
Mileage	36,000	20,000	18,163	20,830
Supplies - non-medical	44,372	35,000	25,500	45,526
Supplies - medical	11,000	8,500	4,038	6,163
Community education supplies	2,500	1,500	1,058	587
Postage	9,250	8,000	4,746	3,903
Telephone	6,460	6,460	6,510	9,994
Conferences and training	26,400	19,000	14,696	21,127
Printing	12,400	10,500	13,240	9,216
Advertising - personnel	7,500	6,300	3,452	3,453
Administrative rent	327,761	327,761	327,761	282,251
Direct client assistance	979,717	1,550,000	1,916,139	1,801,637

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
 November 30, 2013
 (With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Expenditures (Continued):				
Dues and subscriptions	\$ 9,600	8,500	8,087	13,538
Capital expenditures	39,500	27,000	21,715	41,023
Contractual services	180,100	180,100	159,737	156,638
Hepatitis B vaccine	52,000	28,000	27,122	38,828
Vehicle maintenance	5,000	4,000	1,685	6,122
Solid waste	3,000	2,100	1,526	1,578
Building maintenance	-	-	-	6,796
Vaccines	180,000	180,000	93,220	192,753
CARF	-	6,063	11,396	8,037
PHAB	8,000	-	-	-
Il. violence protection	-	-	-	1,542
Supplemental food coupons	575,000	575,000	656,240	508,597
Psychological testing materials	2,000	1,500	-	-
Refunds	2,500	7,500	6,392	28,483
Total expenditures	4,863,675	5,360,438	5,586,313	5,438,071
Excess (deficiency) of revenues over (under) expenditures	(937,490)	(200,546)	218,108	(473,244)
Other financing sources (uses):				
Operating transfers to:				
Insurance Reimbursement	(13,600)	(13,600)	(13,600)	(13,600)
Operating transfers from:				
Mental Health Fund	804,000	804,000	798,802	804,889
Senior Citizens Fund	59,178	59,178	58,631	59,178
Total other financing sources (uses)	849,578	849,578	843,833	850,467
Net change in fund balance	\$ (87,912)	649,032	1,061,941	377,223
Fund balance, beginning of year			2,222,014	1,844,791
Fund balance, end of year			\$ 3,283,955	2,222,014

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

SCHEDULE A-8

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	1,016,736
Property taxes receivable		9,210
Replacement taxes receivable		9,582
Total assets	\$	<u>1,035,528</u>

Fund Balance

Fund Balance:		
Fund balance-IMRF	\$	196,882
Fund balance-Social Security		829,437
Total fund balance	\$	<u>1,035,528</u>

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
November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes - IMRF	\$ 2,370,000	2,370,000	2,352,275	2,255,842
Property taxes - Social Security	1,340,000	1,340,000	1,329,841	1,291,148
Personal property replacement tax	130,000	185,000	185,064	166,790
Interest income	50	50	-	65
Employee contributions	2,401,902	2,425,000	2,439,675	2,088,427
Social Security reimbursement	-	250	242	3,735
KenCom reimbursement	265,028	125,000	135,189	-
Forest Preserve reimbursement	89,138	89,138	94,813	86,597
Total revenues	6,596,118	6,534,438	6,537,099	5,892,604
Expenditures:				
Contributions to Social Security System	2,720,000	2,720,000	2,696,047	2,410,923
Contributions to Illinois Municipal Retirement System	4,353,066	4,100,000	3,955,951	3,655,206
Total expenditures	7,073,066	6,820,000	6,651,998	6,066,129
Excess (deficiency) of revenues over (under) expenditures	(476,948)	(285,562)	(114,899)	(173,525)
Other financing sources (uses):				
Transfer from VAC	13,406	13,406	12,846	12,305
Transfer from GIS - Mapping	29,843	28,800	28,326	27,460
Transfer from KenCom	-	-	-	230,888
Transfer from Animal Control	25,808	25,500	24,785	22,347
Total other financing sources (uses)	69,057	67,706	65,957	293,000
Net change in fund balance	\$ (407,891)	(217,856)	(48,942)	119,475
Fund balance, beginning of year			1,084,470	964,995
Fund balance, end of year			\$ 1,035,528	1,084,470

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX FUND

SCHEDULE A-10

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 6,444,246
Accounts receivable		731,614
Total assets		<u>\$ 7,175,860</u>
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts payable		\$ 1,502
Fund balance		7,174,358
Total liabilities and fund balance		<u>\$ 7,175,860</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE A-11

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest income	\$ 10,000	10,000	6,764	5,153
Other income	80,000	80,000	12,722	20,045
Transportation sales tax	4,200,000	4,200,000	4,457,993	4,352,258
Total revenues	<u>4,290,000</u>	<u>4,290,000</u>	<u>4,477,479</u>	<u>4,377,456</u>
Expenditures:				
Road & bridge construction	4,050,000	3,000,000	3,384,741	1,418,458
Land acquisition	1,000,000	500,000	467,371	1,327,524
Engineering cost	250,000	300,000	333,245	420,489
Total expenditures	<u>5,300,000</u>	<u>3,800,000</u>	<u>4,185,357</u>	<u>3,166,471</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,010,000)</u>	<u>490,000</u>	<u>292,122</u>	<u>1,210,985</u>
Other financing sources (uses):				
Transfer from Highway Restricted Program	-	276,101	-	38,018
Transfer to Trans. Alternatives Program	-	(50,000)	(50,000)	-
Total other financing sources (uses)	<u>-</u>	<u>226,101</u>	<u>(50,000)</u>	<u>38,018</u>
Net change in fund balance	<u>\$ (1,010,000)</u>	<u>716,101</u>	<u>242,122</u>	<u>1,249,003</u>
Fund balance, beginning of year			<u>6,932,236</u>	<u>5,683,233</u>
Fund balance, end of year			<u>\$ 7,174,358</u>	<u>6,932,236</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

SCHEDULE A-12

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 2,361,226
Accounts receivable	731,614
Total assets	<u>\$ 3,092,840</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 3,092,840</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE A-13

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Sales tax	\$ 4,200,000	4,200,000	4,457,993	4,352,258
Interest income	8,000	2,000	5,573	6,118
Total revenues	<u>4,208,000</u>	<u>4,202,000</u>	<u>4,463,566</u>	<u>4,358,376</u>
Expenditures:				
Public safety	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>4,208,000</u>	<u>4,202,000</u>	<u>4,463,566</u>	<u>4,358,376</u>
Other financing sources (uses):				
Operating transfers from (to):				
PBC Lease	-	-	-	(1,000,000)
Public Safety Capital Projects Fund	(300,000)	(300,000)	(300,000)	(300,000)
General Fund	(1,500,000)	(1,500,000)	(1,500,000)	(1,643,171)
Jail Addition Debt Service	(979,738)	(979,738)	(979,738)	(451,825)
Court Exp 2007A Debt Service	(297,620)	(297,620)	(297,620)	(289,820)
Court Exp 2008 Debt Service	(777,340)	(777,340)	(777,340)	(656,465)
Court Exp 2009 Debt Service	(399,148)	(399,148)	(399,148)	(399,148)
Total other financing sources (uses):	<u>(4,253,846)</u>	<u>(4,253,846)</u>	<u>(4,253,846)</u>	<u>(4,740,429)</u>
Net change in fund balance	<u>\$ (45,846)</u>	<u>(51,846)</u>	<u>209,720</u>	<u>(382,053)</u>
Fund balance, beginning of year			<u>2,883,120</u>	<u>3,265,173</u>
Fund balance, end of year			<u>\$ 3,092,840</u>	<u>2,883,120</u>

**Schedule of Funding Progress
Illinois Municipal Retirement Fund - Regular Employees**

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)
12/31/12	\$ 16,418,030	22,401,001	5,982,971	73.29%	9,821,879	60.91%
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%

On a market value basis, actuarial value of assets as of December 31, 2012 is \$17,028,095. On a market value basis, the funded ratio would be 76.01%

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Kendall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

**Schedule of Funding Progress
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel Employees (SLEP)**

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)
12/31/12	\$ 19,388,318	26,972,658	7,584,340	71.88%	7,454,446	101.74%
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%

On a market value basis, actuarial value of assets as of December 31, 2012 is \$19,837,954. On a market value basis, the funded ratio would be 73.55%

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Kendall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

Schedule of Funding Progress
Illinois Municipal Retirement Fund - Elected County Official Employees (ECO)

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)
12/31/12	\$ 1,304,064	2,724,310	1,420,246	47.87%	596,957	237.91%
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%

On a market value basis, actuarial value of assets as of December 31, 2012 is \$1,385,252. On a market value basis, the funded ratio would be 50.85%

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with Kendall County. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS

Notes to Required Supplementary Information
For the Year Ended November 30, 2013

NOTE 1: BUDGETARY BASIS OF ACCOUNTING

The County's General and major special revenue funds' budgets are adopted on the cash basis of accounting, which differs from the modified accrual basis of accounting used in the Statements of Revenues, Expenditures, and Changes in Fund Balance as described in Note 1 to the County's basic financial statements. Differences between the budgetary basis of accounting and the basis of accounting used in the Statements of Revenues, Expenditures, and Changes in Fund Balance result from accounts receivable and accounts payable adjustments which have an immaterial impact on the actual amounts reported. Therefore, no reconciliation between the budgetary basis and the modified accrual basis has been provided.

NOTE 2: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures of the General Fund, in total, were less than appropriations for the year ended November 30, 2013. However, the following General fund departments and major special revenue funds had expenditures in excess of appropriations for the year ended November 30, 2013:

	<u>Excess</u>
General Fund:	
Merit Commissions	\$ 1,065
Circuit Court Judge	28,266
Chief County Assessor's Office	8,564
Capital Expenditures	5,038
Technology Services	17,925
Property Tax Services	21,989
Major Special Revenue Funds:	
Health and Human Services Fund	225,875
Transportation Sales Tax Fund	385,357

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
<u>Assets</u>							
Cash in bank	\$ 18,454,339	44,654	1,339,373	346,728	798,424	728,354	8,264
Receivables:							
Property taxes	12,156	-	1,427	3,662	-	-	-
Motor fuel tax	110,329	-	-	-	110,329	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	326,606	2,464	6,703	-	-	10,925	-
Prepaid expenses	795,000	-	-	-	-	-	-
Notes receivable	84,559	-	-	-	-	-	-
Total assets	\$ 19,782,989	47,118	1,347,503	350,390	908,753	739,279	8,264
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ 497,088	2,105	-	8,380	-	-	-
Total liabilities	497,088	2,105	-	8,380	-	-	-
Fund balance							
Non-spendable	795,000	-	-	-	-	-	-
Committed	5,895,739	-	-	-	-	-	-
Assigned	67,735	-	-	-	-	-	-
Restricted	12,527,427	45,013	1,347,503	342,010	908,753	739,279	8,264
Unassigned	-	-	-	-	-	-	-
Total fund balance	19,285,901	45,013	1,347,503	342,010	908,753	739,279	8,264
Total liabilities and fund balance	\$ 19,782,989	47,118	1,347,503	350,390	908,753	739,279	8,264

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Community 708 Mental Health	Veterans' Assistance	Recorder's Document Storage
<u>Assets</u>							
Cash in bank	\$ 62	22,822	215,987	566,189	23	166,999	576,537
Receivables:							
Property taxes	448	10	-	2,001	2,303	968	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	14,536
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	\$ 510	22,832	215,987	568,190	2,326	167,967	591,073
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	-	-	1,181	-	4,862	-
Total liabilities	-	-	-	1,181	-	4,862	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted	510	22,832	215,987	567,009	2,326	163,105	591,073
Unassigned	-	-	-	-	-	-	-
Total fund balance	510	22,832	215,987	567,009	2,326	163,105	591,073
Total liabilities and fund balance	\$ 510	22,832	215,987	568,190	2,326	167,967	591,073

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Tuberculosis	Child Support Collection	Court Security	Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens'
<u>Assets</u>							
Cash in bank	\$ 5,658	251,654	318,146	803,213	45,228	36,455	52
Receivables:							
Property taxes	37	-	-	-	-	-	853
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	-	3,525	15,086	12,659	1,305	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	\$ 5,695	255,179	333,232	815,872	46,533	36,455	905
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	-	1,060	240	-	-	-
Total liabilities	-	-	1,060	240	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Restricted	5,695	255,179	332,172	815,632	46,533	36,455	905
Unreserved	-	-	-	-	-	-	-
Total fund balance	5,695	255,179	332,172	815,632	46,533	36,455	905
Total liabilities and fund balance	\$ 5,695	255,179	333,232	815,872	46,533	36,455	905

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library	G.I.S. Mapping	G.I.S. Recorder	Sheriff Prev. Alcohol Violence
<u>Assets</u>							
Cash in bank	\$ 4,055	26,178	840,259	248,811	832,285	115,384	40,573
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	-	-	11,047	3,952	24,584	3,072	2,177
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	<u>\$ 4,055</u>	<u>26,178</u>	<u>851,306</u>	<u>252,763</u>	<u>856,869</u>	<u>118,456</u>	<u>42,750</u>
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	-	-	3,000	21	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,000</u>	<u>21</u>	<u>-</u>	<u>-</u>
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	4,055	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted	-	26,178	851,306	249,763	856,848	118,456	42,750
Unassigned	-	-	-	-	-	-	-
Total fund balance	<u>4,055</u>	<u>26,178</u>	<u>851,306</u>	<u>249,763</u>	<u>856,848</u>	<u>118,456</u>	<u>42,750</u>
Total liabilities and fund balance	<u>\$ 4,055</u>	<u>26,178</u>	<u>851,306</u>	<u>252,763</u>	<u>856,869</u>	<u>118,456</u>	<u>42,750</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Coroner Death Certificate Grant	County Reserve	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff COPS Technology Grant	Highway Restricted
<u>Assets</u>							
Cash in bank	\$ 4,607	134,726	35,400	46,448	4,107	-	315,969
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	33,569	-	-	-
Total assets	\$ 4,607	134,726	35,400	80,017	4,107	-	315,969
<u>Liabilities</u>							
Liabilities							
Accounts payable	\$ -	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	315,969
Assigned	-	-	-	-	-	-	-
Restricted	4,607	134,726	35,400	80,017	4,107	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	4,607	134,726	35,400	80,017	4,107	-	315,969
Total liabilities and fund balance	\$ 4,607	134,726	35,400	80,017	4,107	-	315,969

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Rental Housing Support Program	Township Bridge	Animal Population Control	State Pet Population	Transportation Alternatives Program	Special Reserve	Restricted Economic Development
<u>Assets</u>							
Cash in bank	\$ 32,337	56	64,358	4,020	40,000	1,318,266	1,968,945
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	12,528	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	50,990
Total assets	\$ 44,865	56	64,358	4,020	40,000	1,318,266	2,019,935
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	-	780	-	-	-	-
Total liabilities	-	-	780	-	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	-	-	-	1,318,266	-
Assigned	-	-	-	-	40,000	-	-
Restricted	44,865	56	63,578	4,020	-	-	2,019,935
Unassigned	-	-	-	-	-	-	-
Total fund balance	44,865	56	63,578	4,020	40,000	1,318,266	2,019,935
Total liabilities and fund balance	\$ 44,865	56	64,358	4,020	40,000	1,318,266	2,019,935

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Circuit Clerk Operation / Administration	Kendall County Area Transit	Coroner's Special Fees	PBC Lease	Sheriff Vehicle	Sheriff E-Ticket	Electronic Citation
<u>Assets</u>							
Cash in bank	\$ 5,539	199,763	5,484	2,412	44,852	7,967	27,178
Receivables:							
Property taxes	-	-	-	447	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	1,645	198,808	-	-	1,590	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	\$ 7,184	398,571	5,484	2,859	46,442	7,967	27,178
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	58,679	-	-	-	-	-
Total liabilities	-	58,679	-	-	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	-	-	-	-	-
Assigned	-	-	-	-	-	-	-
Restricted	7,184	339,892	5,484	2,859	46,442	7,967	27,178
Unassigned	-	-	-	-	-	-	-
Total fund balance	7,184	339,892	5,484	2,859	46,442	7,967	27,178
Total liabilities and fund balance	\$ 7,184	398,571	5,484	2,859	46,442	7,967	27,178

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds						
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary	Hire Back Transportation Safety Highway	Sheriff's Range
<u>Assets</u>							
Cash in bank	\$ 65,046	250	5,250	-	102,576	125	27,610
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales tax	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	\$ 65,046	250	5,250	-	102,576	125	27,610
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ 2,226	-	-	-	-	-	-
Total liabilities	2,226	-	-	-	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	5,250	-	-	-	-
Assigned	-	-	-	-	-	125	27,610
Restricted	62,820	250	-	-	102,576	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	62,820	250	5,250	-	102,576	125	27,610
Total liabilities and fund balance	\$ 65,046	250	5,250	-	102,576	125	27,610

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Special Revenue Funds			Capital Projects Funds			
	State's Atty Records Automation	HAVA Grant	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building
<u>Assets</u>							
Cash in bank	\$ 7,701	19,308	1,517,754	-	2,145,039	46,762	532,352
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Total assets	\$ 7,701	19,308	1,517,754	-	2,145,039	46,762	532,352
<u>Liabilities and Fund Balance</u>							
Liabilities							
Accounts payable	\$ -	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-	-
Fund balance							
Non-spendable	-	-	-	-	-	-	-
Committed	-	-	1,517,754	-	2,145,039	46,762	532,352
Assigned	-	-	-	-	-	-	-
Restricted	7,701	19,308	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balance	7,701	19,308	1,517,754	-	2,145,039	46,762	532,352
Total liabilities and fund balance	\$ 7,701	19,308	1,517,754	-	2,145,039	46,762	532,352

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(CONTINUED)

Combining Balance Sheet
November 30, 2013

	Capital Projects Funds		Debt Service Funds			
	Courthouse Expansion Construction	Special Construction Public Safety	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service	Administrative Building Bond Proceeds
<u>Assets</u>						
Cash in bank	\$ 4,377	-	64,746	1,347	1,263,380	5,915
Receivables:						
Property tax	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	145,000	650,000	-	-
Notes receivable	-	-	-	-	-	-
Total assets	\$ 4,377	-	209,746	651,347	1,263,380	5,915
<u>Liabilities and Fund Balance</u>						
Liabilities						
Accounts payable	\$ -	-	-	-	414,554	-
Total liabilities	-	-	-	-	414,554	-
Fund balance						
Non-spendable	-	-	145,000	650,000	-	-
Committed	4,377	-	-	-	-	5,915
Assigned	-	-	-	-	-	-
Restricted	-	-	64,746	1,347	848,826	-
Unassigned	-	-	-	-	-	-
Total fund balance	4,377	-	209,746	651,347	848,826	5,915
Total liabilities and fund balance	\$ 4,377	-	209,746	651,347	1,263,380	5,915

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						Economic Development Commission
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	
Revenues:							
Taxes	\$ 4,866,218	-	570,575	1,463,931	-	-	-
Intergovernmental	3,001,443	-	-	52,108	1,977,346	-	2,500
Revenue from services, fines & forfeitures	2,565,737	214,738	-	64,285	-	174,875	-
Reimbursements	90,346	-	62,278	-	-	-	-
Grants	917,376	-	66,993	-	-	-	-
Interest on investments	2,405	-	-	-	804	-	-
Miscellaneous	238,098	8,351	-	61,878	-	-	-
Total revenues	11,681,623	223,089	699,846	1,642,202	1,978,150	174,875	2,500
Expenditures:							
Current:							
General government	3,637,985	-	-	-	-	-	-
Judiciary and courts	813,403	-	-	-	-	251,204	-
Education	178,700	-	-	-	-	-	-
County development	33,415	-	-	-	-	-	32,215
Public safety	346,558	174,562	-	-	-	-	-
Highways & bridges	4,719,147	-	1,259,997	1,359,154	2,089,996	-	-
Public health	388,044	-	-	-	-	-	-
Capital Outlay	346,862	-	-	39,750	-	-	-
Debt Service	2,530,117	-	-	-	-	-	-
Total expenditures	12,994,231	174,562	1,259,997	1,398,904	2,089,996	251,204	32,215
Excess (deficiency) of revenues over (under) expenditures	(1,312,608)	48,527	(560,151)	243,298	(111,846)	(76,329)	(29,715)
Other financing sources (uses):							
Transfers in	4,516,216	-	188,381	-	-	-	25,000
Transfers out	(1,604,381)	(52,422)	-	(100,000)	-	-	-
Total other financing sources (uses)	2,911,835	(52,422)	188,381	(100,000)	-	-	25,000
Net change in fund balance	1,599,227	(3,895)	(371,770)	143,298	(111,846)	(76,329)	(4,715)
Fund balance, beginning of year	17,686,674	48,908	1,719,273	198,712	1,020,599	815,608	12,979
Fund balance, end of year	\$ 19,285,901	45,013	1,347,503	342,010	908,753	739,279	8,264

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						Recorder's Document Storage
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance	
Revenues:							
Taxes	\$ 179,141	3,966	-	800,076	920,923	386,915	-
Intergovernmental	-	-	-	153,972	-	-	-
Revenue from services, fines & forfeitures	-	-	11,800	-	-	-	274,965
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	143,262	-	-	-
Total revenues	179,141	3,966	11,800	1,097,310	920,923	386,915	274,965
Expenditures:							
Current:							
General government	-	-	-	1,242,199	-	307,472	339,988
Judiciary and courts	-	-	-	-	-	-	-
Education	178,700	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	119,611	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	178,700	-	-	1,242,199	119,611	307,472	339,988
Excess (deficiency) of revenues over (under) expenditures	441	3,966	11,800	(144,889)	801,312	79,443	(65,023)
Other financing sources (uses):							
Transfers in	-	-	-	634,826	-	-	-
Transfers out	-	-	-	-	(800,789)	(42,954)	-
Total other financing sources (uses)	-	-	-	634,826	(800,789)	(42,954)	-
Net change in fund balance	441	3,966	11,800	489,937	523	36,489	(65,023)
Fund balance, beginning of year	69	18,866	204,187	77,072	1,803	126,616	656,096
Fund balance, end of year	\$ 510	22,832	215,987	567,009	2,326	163,105	591,073

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						Senior Citizens'
	Tuberculosis	Child Support Collection	Court Security	Probation Services	Drug Abuse	State's Attorney Drug Enforcement	
Revenues:							
Taxes	\$ 14,839	-	-	-	-	-	341,074
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	51,815	243,481	194,514	34,503	3,506	-
Reimbursements	-	-	-	-	-	-	-
Grants	-	8,848	-	-	-	-	-
Interest on investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	14,839	60,663	243,481	194,514	34,503	3,506	341,074
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judiciary and courts	-	29,859	46,977	168,015	12,348	2,913	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	11,828	-	-	-	-	-	256,605
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	11,828	29,859	46,977	168,015	12,348	2,913	256,605
Excess (deficiency) of revenues over (under) expenditures	3,011	30,804	196,504	26,499	22,155	593	84,469
Other financing sources (uses):							
Transfer in	-	-	-	1,987	-	-	-
Transfer out	-	-	(250,000)	(30,000)	-	-	(83,895)
Total other financing sources (uses)	-	-	(250,000)	(28,013)	-	-	(83,895)
Net change in fund balance	3,011	30,804	(53,496)	(1,514)	22,155	593	574
Fund balance, beginning of year	2,684	224,375	385,668	817,146	24,378	35,862	331
Fund balance, end of year	\$ 5,695	255,179	332,172	815,632	46,533	36,455	905

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						Sheriff Prev. Alcohol Violence
	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library	G.I.S. Mapping	G.I.S. Recorder	
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	12,514	176,831	64,532	412,673	51,549	16,982
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	-	-	-	-	-	-
Miscellaneous	2,550	-	-	-	1,461	-	-
Total revenues	2,550	12,514	176,831	64,532	414,134	51,549	16,982
Expenditures:							
Current:							
General government	-	24,790	-	-	219,802	40,883	-
Judiciary and courts	-	-	167,588	100,509	-	-	-
Education	-	-	-	-	-	-	-
County development	1,200	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	2,200
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	1,200	24,790	167,588	100,509	219,802	40,883	2,200
Excess (deficiency) of revenues over (under) expenditures	1,350	(12,276)	9,243	(35,977)	194,332	10,666	14,782
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	-	-	-	(54,044)	-	-
Total other financing sources (uses)	-	-	-	-	(54,044)	-	-
Net change in fund balance	1,350	(12,276)	9,243	(35,977)	140,288	10,666	14,782
Fund balance, beginning of year	2,705	38,454	842,063	285,740	716,560	107,790	27,968
Fund balance, end of year	\$ 4,055	26,178	851,306	249,763	856,848	118,456	42,750

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						
	Coroner Death Certificate Grant	County Reserve	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff COPS Technology Grant	Highway Restricted
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	35,400	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Grants	4,700	30,482	-	-	-	-	-
Interest on investments	1	32	-	13	-	-	-
Miscellaneous	-	-	-	10,846	-	-	2,000
Total revenues	4,701	30,514	35,400	10,859	-	-	2,000
Expenditures:							
Current:							
General government	7,826	-	147,912	15,199	-	-	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	21,143	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	7,826	21,143	147,912	15,199	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(3,125)	9,371	(112,512)	(4,340)	-	-	2,000
Other financing sources (uses):							
Transfers in	-	-	47,912	-	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	47,912	-	-	-	-
Net change in fund balance	(3,125)	9,371	(64,600)	(4,340)	-	-	2,000
Fund balance, beginning of year	7,732	125,355	100,000	84,357	4,107	-	313,969
Fund balance, end of year	\$ 4,607	134,726	35,400	80,017	4,107	-	315,969

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						
	Rental Housing Support Program	Township Bridge	Animal Population Control	State Pet Population	Transportation Alternatives Program	Special Reserve	Restricted Economic Development
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	188,381	-	-	-	-	-
Revenue from services, fines & forfeitures	213,795	-	11,205	3,760	-	-	-
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	35	-	-	-	-	242
Miscellaneous	-	-	-	-	-	-	7,500
Total revenues	213,795	188,416	11,205	3,760	-	-	7,742
Expenditures:							
Current:							
General government	168,930	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	7,986	-	-	-	-
Highways & bridges	-	-	-	-	10,000	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	168,930	-	7,986	-	10,000	-	-
Excess (deficiency) of revenues over (under) expenditures	44,865	188,416	3,219	3,760	(10,000)	-	7,742
Other financing sources (uses):							
Transfer in	-	-	-	-	50,000	-	-
Transfer out	-	(188,381)	-	-	-	-	(1,000)
Total other financing sources (uses)	-	(188,381)	-	-	50,000	-	(1,000)
Net change in fund balance	44,865	35	3,219	3,760	40,000	-	6,742
Fund balance, beginning of year	-	21	60,359	260	-	1,318,266	2,013,193
Fund balance, end of year	\$ 44,865	56	63,578	4,020	40,000	1,318,266	2,019,935

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						
	Circuit Clerk Operation / Administration	Kendall County Area Transit	Coroner's Special Fees	PBC Lease	Sheriff Vehicle	Sheriff E-Ticket	Electronic Citation
Revenues:							
Taxes	\$ -	-	-	178,884	-	-	-
Intergovernmental	-	191,875	-	-	-	-	-
Revenue from services, fines & forfeitures	20,797	61,351	4,450	-	47,068	3,181	9,914
Reimbursements	-	-	-	-	-	-	-
Grants	-	777,970	-	-	-	-	-
Interest on investments	-	205	-	12	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	20,797	1,031,401	4,450	178,896	47,068	3,181	9,914
Expenditures:							
Current:							
General government	-	929,661	10,774	180,000	-	-	-
Judiciary and courts	33,504	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	23,732	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	33,504	929,661	10,774	180,000	23,732	-	-
Excess (deficiency) of revenues over (under) expenditures	(12,707)	101,740	(6,324)	(1,104)	23,336	3,181	9,914
Other financing sources (uses):							
Transfer in	-	50,764	-	3,500	-	-	-
Transfer out	-	(896)	-	-	-	-	-
Total other financing sources (uses)	-	49,868	-	3,500	-	-	-
Net change in fund balance	(12,707)	151,608	(6,324)	2,396	23,336	3,181	9,914
Fund balance, beginning of year	19,891	188,284	11,808	463	23,106	4,786	17,264
Fund balance, end of year	\$ 7,184	339,892	5,484	2,859	46,442	7,967	27,178

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds						
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary	Hire Back Transportation Safety Highway	Sheriff's Range
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	35,566	-	2,750	-	102,500	-	4,000
Reimbursements	-	-	-	-	-	-	-
Grants	-	-	-	1,375	-	-	-
Interest on investments	-	-	-	-	34	-	22
Miscellaneous	-	250	-	-	-	-	-
Total revenues	35,566	250	2,750	1,375	102,534	-	4,022
Expenditures:							
Current:							
General government	-	-	-	2,549	-	-	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	23,229	-	-	-	87,349	-	6,357
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	23,229	-	-	2,549	87,349	-	6,357
Excess (deficiency) of revenues over (under) expenditures	12,337	250	2,750	(1,174)	15,185	-	(2,335)
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-
Net change in fund balance	12,337	250	2,750	(1,174)	15,185	-	(2,335)
Fund balance, beginning of year	50,483	-	2,500	1,174	87,391	125	29,945
Fund balance, end of year	\$ 62,820	250	5,250	-	102,576	125	27,610

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Special Revenue Funds			Capital Projects Funds			
	State's Atty Records Automation	HAVA Grant	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building
Revenues:							
Taxes	\$ -	-	5,894	-	-	-	-
Intergovernmental	-	-	100,000	-	-	-	7,500
Revenue from services, fines & forfeitures	6,437	-	-	-	-	-	-
Reimbursements	-	-	-	-	-	-	-
Grants	-	19,308	7,700	-	-	-	-
Interest on investments	-	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	6,437	19,308	113,594	-	-	-	7,500
Expenditures:							
Current:							
General government	-	-	-	-	-	-	-
Judiciary and courts	486	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Capital Outlay	-	-	64,099	-	184,025	4,300	-
Debt Service	-	-	-	-	-	-	-
Total expenditures	486	-	64,099	-	184,025	4,300	-
Excess (deficiency) of revenues over (under) expenditures	5,951	19,308	49,495	-	(184,025)	(4,300)	7,500
Other financing sources (uses):							
Transfer in	-	-	150,000	-	600,000	10,000	100,000
Transfer out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	150,000	-	600,000	10,000	100,000
Net change in fund balance	5,951	19,308	199,495	-	415,975	5,700	107,500
Fund balance, beginning of year	1,750	-	1,318,259	-	1,729,064	41,062	424,852
Fund balance, end of year	\$ 7,701	19,308	1,517,754	-	2,145,039	46,762	532,352

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
November 30, 2013

	Capital Projects Funds		Debt Service Funds			
	Courthouse Expansion Construction	Special Construction Public Safety	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service	Administrative Building Bond Proceeds
Revenues:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	327,761	-	-	-
Revenue from services, fines & forfeitures	-	-	-	-	-	-
Reimbursements	28,068	-	-	-	-	-
Grants	-	-	-	-	-	-
Interest on investments	14	-	134	164	693	-
Miscellaneous	-	-	-	-	-	-
Total revenues	28,082	-	327,895	164	693	-
Expenditures:						
Current:						
General government	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Capital Outlay	54,688	-	-	-	-	-
Debt Service	-	-	274,244	734,726	1,521,147	-
Total expenditures	54,688	-	274,244	734,726	1,521,147	-
Excess (deficiency) of revenues over (under) expenditures	(26,606)	-	53,651	(734,562)	(1,520,454)	-
Other financing sources (uses):						
Transfer in	-	-	-	979,738	1,674,108	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	979,738	1,674,108	-
Net change in fund balance	(26,606)	-	53,651	245,176	153,654	-
Fund balance, beginning of year	30,983	-	156,095	406,171	695,172	5,915
Fund balance, end of year	\$ 4,377	-	209,746	651,347	848,826	5,915

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE B-3

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	44,654
Accounts receivable		<u>2,464</u>
Total assets	\$	<u><u>47,118</u></u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	2,105
Fund balance		<u>45,013</u>
Total liabilities and fund balance	\$	<u><u>47,118</u></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, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Tags and claims	\$ 165,000	165,000	166,618	176,656
Fines and fees	32,000	35,500	38,435	35,489
Donations	7,000	7,000	8,236	4,615
Intact Registration Fee	10,000	8,000	9,685	-
Miscellaneous revenue	-	633	115	5,047
Total revenues	214,000	216,133	223,089	221,807
Expenditures:				
Administrator's salary	5,800	5,800	5,800	4,800
Other salaries	49,400	52,374	52,095	44,455
Salary - animal control warden	44,000	44,000	44,000	40,000
Salary - asst. animal control warden	35,500	35,500	35,500	33,000
Supplies	2,500	2,000	1,459	2,161
Postage	1,100	1,100	1,047	1,226
Vehicle expense/gas	3,500	2,800	1,920	2,200
Equipment	5,000	5,000	2,852	3,514
Observation and disposal	1,000	200	100	400
Training	4,000	2,000	1,404	1,710
Telephone/pager	750	300	130	743
Microchip	2,000	1,905	1,905	1,785
Transportation, board care	16,000	18,000	20,987	13,070
Volunteers/Public Relations	600	600	274	102
Rabies tags	3,000	2,412	172	2,902
Uniforms	500	550	538	-
Capital expenditures	5,000	5,000	4,379	970
Neuter/spay fee	-	-	-	40
Total expenditures	179,650	179,541	174,562	153,078
Excess (deficiency) of revenues over (under) expenditures	34,350	36,592	48,527	68,729
Other financing sources (uses):				
Transfer to General Fund	(17,637)	(17,637)	(17,637)	(16,691)
Transfer to Building Fund	(10,000)	(10,000)	(10,000)	(9,959)
Transfer to IMRF/SS Fund	(25,808)	(25,808)	(24,785)	(22,347)
Total other financing sources (uses)	(53,445)	(53,445)	(52,422)	(48,997)
Net change in fund balance	\$ (19,095)	(16,853)	(3,895)	19,732
Fund balance, beginning of year			48,908	29,176
Fund balance, end of year			\$ 45,013	48,908

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE B-5

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	1,339,373
Property taxes receivable		1,427
Accounts receivable - other		6,703
Total assets	\$	<u>1,347,503</u>

Fund Balance

Fund balance	\$	<u>1,347,503</u>
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COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE B-6

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Current taxes	\$ 575,000	575,000	570,575	565,246
Federal reimbursements	-	100,000	66,993	184,269
Interest income	1,000	1,000	-	10
Municipal reimbursements	25,000	25,000	62,278	-
Other income	500,000	-	-	-
Total revenues	1,101,000	701,000	699,846	749,525
Expenditures:				
Township bridge program	250,000	250,000	210,309	25,435
Construction of bridges	1,250,000	1,000,000	1,049,688	393,509
Total expenditures	1,500,000	1,250,000	1,259,997	418,944
Excess (deficiency) of revenues over (under) expenditures	(399,000)	(549,000)	(560,151)	330,581
Other financing sources (uses):				
Transfer from Township Bridge	200,000	200,000	188,381	-
Net change in fund balance	\$ (199,000)	(349,000)	(371,770)	330,581
Fund balance, beginning of year			1,719,273	1,388,692
Fund balance, end of year			\$ 1,347,503	1,719,273

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	346,728
Property tax receivable		<u>3,662</u>
Total assets	\$	<u><u>350,390</u></u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	8,380
Fund balance		<u>342,010</u>
Total liabilities and fund balance	\$	<u><u>350,390</u></u>

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-8

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Current taxes	\$ 1,475,000	1,475,000	1,463,931	1,485,423
Interest	100	100	-	27
Federal salary reimbursement	52,000	52,000	52,108	51,063
Engineering fees	40,000	40,000	46,558	32,712
Overweight permits	15,000	15,000	17,727	7,117
Miscellaneous income	40,000	40,000	61,878	70,773
Total revenues	1,622,100	1,622,100	1,642,202	1,647,115
Expenditures:				
Salary - superintendent	103,101	103,101	103,211	102,126
Other salaries	616,521	616,521	627,899	617,187
Utilities	1,000	1,000	880	522
Telephone	2,500	3,100	3,312	2,338
Mileage	5,000	5,000	3,426	3,565
Office supplies	2,500	2,500	2,528	2,102
Freight and postage	1,000	1,500	1,322	1,248
Equipment and maintenance	70,000	70,000	70,644	82,281
Building and grounds maintenance	50,000	50,000	21,453	68,743
Dues and conferences	4,000	4,000	4,492	5,049
Overtime compensation	40,000	45,000	41,936	22,756
Temporary salaries	40,000	40,279	40,479	34,677
Gasoline and oil	110,000	110,000	109,443	102,520
Street lights and maintenance	20,000	20,000	18,475	17,879
Highway maintenance material	300,000	300,000	184,243	248,200
Pavement & stripping	35,000	35,000	33,654	20,980
Traffic signal maintenance	20,000	20,000	15,979	8,951
Sign supplies	20,000	20,000	15,963	18,060
Clothing allowance	2,100	2,100	2,450	2,100
Road and bridge maintenance	50,000	50,000	52,839	53,032
Capital equipment	100,000	100,000	39,750	125,381
Engineering supplies	5,000	5,000	4,526	2,452
Total expenditures	1,597,722	1,604,101	1,398,904	1,542,149
Excess (deficiency) of revenues over (under) expenditures	24,378	17,999	243,298	104,966
Other financing sources (uses):				
Transfer to Building Fund	(100,000)	(100,000)	(100,000)	(100,000)
Net change in fund balance	\$ (75,622)	(82,001)	143,298	4,966
Fund balance, beginning of year			198,712	193,746
Fund balance, end of year			\$ 342,010	198,712

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	798,424
State allotments receivable		<u>110,329</u>
Total assets	\$	<u>908,753</u>

Fund Balance

Fund balance	\$	<u>908,753</u>
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COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-10

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
State allotments	\$ 1,750,000	1,750,000	1,487,126	1,652,874
County consolidated program	186,761	186,761	186,761	186,761
Capital improvement program	303,000	303,000	303,459	303,459
Other revenue	-	-	-	79,352
Interest income	1,000	1,000	804	2,104
Total revenues	<u>2,240,761</u>	<u>2,240,761</u>	<u>1,978,150</u>	<u>2,224,550</u>
Expenditures:				
Road construction and maintenance	<u>2,000,000</u>	<u>2,100,000</u>	<u>2,089,996</u>	<u>3,161,031</u>
Total expenditures	<u>2,000,000</u>	<u>2,100,000</u>	<u>2,089,996</u>	<u>3,161,031</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 240,761</u>	<u>140,761</u>	<u>(111,846)</u>	<u>(936,481)</u>
Fund balance, beginning of year			<u>1,020,599</u>	<u>1,957,080</u>
Fund balance, end of year			<u>\$ 908,753</u>	<u>1,020,599</u>

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	728,354
Accounts receivable		<u>10,925</u>
Total assets	\$	<u><u>739,279</u></u>

Fund Balance

Fund balance	\$	<u><u>739,279</u></u>
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COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-12

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees collected by Circuit Clerk	\$ 200,000	200,000	174,875	195,750
Total revenues	200,000	200,000	174,875	195,750
Expenditures:				
Salaries	90,500	91,650	90,200	116,550
Court automation costs	480,650	479,500	161,004	100,752
Total expenditures	571,150	571,150	251,204	217,302
Excess (deficiency) of revenues over (under) expenditures	\$ (371,150)	(371,150)	(76,329)	(21,552)
Fund balance, beginning of year			815,608	837,160
Fund balance, end of year			\$ 739,279	815,608

COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-13

Balance Sheet
November 30, 2013

Assets

Cash in bank		\$	<u>8,264</u>
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Fund Balance

Fund balance		\$	<u>8,264</u>
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COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-14

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Municipal contribution	\$ -	2,500	2,500	-
Total revenues	-	2,500	2,500	-
Expenditures:				
Mileage	1,000	400	290	461
Other salaries	22,780	22,780	22,780	-
Supplies	750	150	87	166
Dues	3,475	2,975	2,975	3,927
Consulting fees	-	-	-	45
Conferences	2,000	1,900	1,713	1,718
Travel	2,000	300	260	-
Publications and brochures	1,500	50	-	-
Printing	-	-	-	-
Postage	500	100	-	-
Advertising/publicity	3,500	4,300	4,110	522
Total expenditures	37,505	32,955	32,215	6,839
Excess (deficiency) of revenues over (under) expenditures	(37,505)	(30,455)	(29,715)	(6,839)
Other financing sources (uses):				
Transfer from REDC	1,000	1,000	1,000	-
Transfer from General Fund	24,000	24,000	24,000	15,000
Total other financing sources (uses):	25,000	25,000	25,000	15,000
Net change in fund balance	\$ (12,505)	(5,455)	(4,715)	8,161
Fund balance, beginning of year			12,979	4,818
Fund balance, end of year			\$ 8,264	12,979

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 62
Property tax receivable	448
Total assets	<u>\$ 510</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 510</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-16

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property taxes	\$ 180,558	180,558	179,141	180,623
Interest revenue	-	-	-	4
Total revenues	<u>180,558</u>	<u>180,558</u>	<u>179,141</u>	<u>180,627</u>
Expenditures:				
Distributions to Kendall County Cooperative Extension	180,558	180,558	178,700	180,558
Total expenditures	<u>180,558</u>	<u>180,558</u>	<u>178,700</u>	<u>180,558</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	441	69
Fund balance, beginning of year			69	-
Fund balance, end of year			<u>\$ 510</u>	<u>69</u>

COUNTY OF KENDALL, ILLINOIS
 FEDERAL AID MATCHING FUND

SCHEDULE B-17

Balance Sheet
 November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 22,822
Property tax receivable		10
Total assets		<u>\$ 22,832</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 22,832</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-18

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property taxes	\$ 4,000	4,000	3,966	4,087
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>3,966</u>	<u>4,087</u>
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 4,000</u>	<u>4,000</u>	<u>3,966</u>	<u>4,087</u>
Fund balance, beginning of year			<u>18,866</u>	<u>14,779</u>
Fund balance, end of year			<u>\$ 22,832</u>	<u>18,866</u>

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 215,987
Total Assets	<u>\$ 215,987</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 215,987</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-20

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees from tax sale	\$ 25,000	25,000	11,800	16,900
Total revenues	<u>25,000</u>	<u>25,000</u>	<u>11,800</u>	<u>16,900</u>
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 25,000</u>	<u>25,000</u>	<u>11,800</u>	<u>16,900</u>
Fund balance, beginning of year			<u>204,187</u>	<u>187,287</u>
Fund balance, end of year			<u>\$ 215,987</u>	<u>204,187</u>

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE B-21

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	566,189
Property tax receivable		<u>2,001</u>
Total assets	\$	<u>568,190</u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	1,181
Fund balance		<u>567,009</u>
Total liabilities and fund balance	\$	<u>568,190</u>

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE B-22

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 806,118	806,118	800,076	774,892
Reimbursed from Forest Preserve	59,300	59,300	135,989	51,780
Reimbursed from KenCom	12,569	12,569	17,983	-
Interest	-	-	-	14
Other revenues	-	123,020	143,262	11,376
Total revenues	<u>877,987</u>	<u>1,001,007</u>	<u>1,097,310</u>	<u>838,062</u>
Expenditures:				
Other expenses	165,000	70,000	68,807	109,971
Liability insurance program	-	425,000	375,000	150,000
Insurance premiums and claims	806,000	806,000	798,392	702,598
Total expenditures	<u>971,000</u>	<u>1,301,000</u>	<u>1,242,199</u>	<u>962,569</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(93,013)</u>	<u>(299,993)</u>	<u>(144,889)</u>	<u>(124,507)</u>
Other financing sources (uses):				
Transfer from HHS	13,600	13,600	13,600	13,600
Transfer from General Fund	-	616,640	616,640	-
Transfer from KAT	-	896	896	-
Transfer from KenCom	-	-	-	8,936
Transfer from VAC	3,690	3,690	3,690	3,605
Total other financing sources (uses)	<u>17,290</u>	<u>634,826</u>	<u>634,826</u>	<u>26,141</u>
Net change in fund balance	<u>\$ (75,723)</u>	<u>334,833</u>	<u>489,937</u>	<u>(98,366)</u>
Fund balance, beginning of year			<u>77,072</u>	<u>175,438</u>
Fund balance, end of year			<u>\$ 567,009</u>	<u>77,072</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-23

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	23
Property tax receivable		<u>2,303</u>
Total assets	\$	<u><u>2,326</u></u>

Fund Balance

Fund balance	\$	<u><u>2,326</u></u>
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COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-24

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 927,889	927,889	920,923	928,174
Interest revenues	-	-	-	17
Total revenues	927,889	927,889	920,923	928,191
Expenditures:				
Family counseling	-	-	-	500
A.I.D.	25,000	25,000	24,838	24,500
Open Door	42,000	42,000	41,729	41,000
Mutual Ground	34,889	34,889	34,663	34,000
Fox Valley Family Y.M.C.A.	2,500	2,500	2,484	500
CASA - Kendall County	-	-	-	9,500
Suicide Prevention Services	-	-	-	500
Aunt Martha's	3,000	3,000	2,981	3,000
Senior Services	6,000	6,000	5,961	2,000
Fox Valley Hospice	2,000	2,000	1,987	1,000
Day One Network	5,000	5,000	4,968	4,500
Total expenditures	120,389	120,389	119,611	121,000
Excess (deficiency) of revenues over (under) expenditures	807,500	807,500	801,312	807,191
Other financing sources (uses):				
Operating transfers from (to):				
Health and Human Services	(804,000)	(804,000)	(798,802)	(804,889)
Probation Court Services	(2,000)	(2,000)	(1,987)	(500)
Total other financing sources (uses)	(806,000)	(806,000)	(800,789)	(805,389)
Net change in fund balance	\$ 1,500	1,500	523	1,802
Fund balance, beginning of year			1,803	1
Fund balance, end of year			\$ 2,326	1,803

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE B-25

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	166,999
Property tax receivable		<u>968</u>
Total assets	\$	<u><u>167,967</u></u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	4,862
Fund balance		<u>163,105</u>
Total liabilities and fund balance	\$	<u><u>167,967</u></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, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Property taxes	\$ 389,837	389,837	386,915	383,081
Interest income	-	-	-	7
Total revenues	389,837	389,837	386,915	383,088
Expenditures:				
Salaries - superintendent	49,997	49,997	49,997	49,017
Salaries - office administrator	40,186	40,186	40,186	38,715
Salaries - other	40,893	40,893	40,893	40,091
Salaries - drivers	35,840	38,840	37,136	33,023
Office expense	2,500	2,500	2,065	2,406
Bonding superintendent	250	-	-	-
Report fee & membership	600	600	10	440
Training	1,200	1,200	1,094	1,210
Professional services	3,000	2,000	1,014	1,155
Equipment maintenance	4,000	4,000	3,231	3,548
Fuel	11,000	11,000	8,941	8,895
Computer software	1,800	1,800	412	2,392
Veterans' relief	82,000	82,000	80,504	84,687
Utility Assistance	27,000	27,000	19,290	20,710
Food Assistance	20,000	20,000	10,000	10,000
Veterans/Widows Assistance	1,000	1,000	-	-
Advertising	800	800	110	50
Vehicles - I-Pass	800	800	560	480
Vehicles maintenance	7,000	8,000	7,271	6,097
Equipment and furniture	500	500	273	67
Lodging & meal allowance	6,000	3,000	2,506	4,017
Meetings/conferences	-	-	810	1,210
Mileage	1,200	1,200	1,169	314
Certification and continuing education	1,500	1,000	-	-
Travel	3,000	1,000	-	2,337
Total expenditures	342,066	339,316	307,472	310,861
Excess (deficiency) of revenues over (under) expenditures	47,771	50,521	79,443	72,227
Other financing sources (uses):				
Transfer to General	(27,675)	(27,925)	(26,418)	(24,897)
Transfer to Liability	(6,690)	(9,190)	(3,690)	(3,605)
Transfer to Social Security	(13,406)	(13,406)	(12,846)	(12,305)
Total other financing sources (uses)	(47,771)	(50,521)	(42,954)	(40,807)
Net Change in fund balance	\$ -	-	36,489	31,420
Fund balance, beginning of year			126,616	95,196
Fund balance, end of year			\$ 163,105	126,616

COUNTY OF KENDALL, ILLINOIS
 RECORDER'S DOCUMENT STORAGE FUND

SCHEDULE B-27

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in hand	\$ 576,537
Accounts receivable	14,536
Total assets	<u>\$ 591,073</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 591,073</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-28

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Document storage fees	\$ 204,250	282,733	274,965	243,075
Total revenues	<u>204,250</u>	<u>282,733</u>	<u>274,965</u>	<u>243,075</u>
Expenditures:				
Salaries	128,554	130,954	117,958	99,689
Document storage expenses	250,000	250,000	222,030	94,779
Total expenditures	<u>378,554</u>	<u>380,954</u>	<u>339,988</u>	<u>194,468</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (174,304)</u>	<u>(98,221)</u>	<u>(65,023)</u>	<u>48,607</u>
Fund balance (deficit), beginning of year			<u>656,096</u>	<u>607,489</u>
Fund balance (deficit), end of year			<u>\$ 591,073</u>	<u>656,096</u>

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE B-29

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 5,658
Property tax receivable	37
Total assets	<u>\$ 5,695</u>

<u>Fund Balance</u>	
Fund balance	<u>\$ 5,695</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-30

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property taxes	\$ 15,000	15,000	14,839	15,196
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>14,839</u>	<u>15,196</u>
Expenditures:				
Services	15,000	15,000	11,828	14,152
Secretarial services	-	-	-	420
Total expenditures	<u>15,000</u>	<u>15,000</u>	<u>11,828</u>	<u>14,572</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>3,011</u>	<u>624</u>
Fund balance (deficit), beginning of year			<u>2,684</u>	<u>2,060</u>
Fund balance (deficit), end of year			<u>\$ 5,695</u>	<u>2,684</u>

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 251,654
Fees receivable	3,525
Total assets	<u>\$ 255,179</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 255,179</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-32

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected	\$ 47,000	47,000	51,815	47,650
State interface funding	5,000	5,000	8,848	6,256
Total revenues	<u>52,000</u>	<u>52,000</u>	<u>60,663</u>	<u>53,906</u>
Expenditures:				
Postage	2,500	2,500	1,068	1,237
Salaries	34,661	34,661	27,586	23,578
Office supplies	1,500	1,500	1,178	1,042
Computer supplies	200	200	-	-
Miscellaneous	2,000	2,000	27	-
Equipment maintenance	16,000	16,000	-	12,000
Total expenditures	<u>56,861</u>	<u>56,861</u>	<u>29,859</u>	<u>37,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (4,861)</u>	<u>(4,861)</u>	<u>30,804</u>	<u>16,049</u>
Fund balance, beginning of year			<u>224,375</u>	<u>208,326</u>
Fund balance, end of year			<u>\$ 255,179</u>	<u>224,375</u>

COUNTY OF KENDALL, ILLINOIS
 COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 318,146
Accounts receivable	15,086
Total assets	<u>\$ 333,232</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts payable	\$ 1,060
Fund balance	332,172
Total liabilities and fund balance	<u>\$ 333,232</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-34

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected by circuit clerk	\$ 320,000	250,000	243,481	279,822
Total expenditures	320,000	250,000	243,481	279,822
Expenditures:				
Court security expenses	60,000	37,000	28,059	40,442
Overtime	40,000	20,000	18,918	35,489
Total expenditures	100,000	57,000	46,977	75,931
Excess (deficiency) of revenues over (under) expenditures	220,000	193,000	196,504	203,891
Other financing sources (uses):				
Transfer to general fund	(250,000)	(250,000)	(250,000)	(275,000)
Net change in fund balance	<u>\$ (30,000)</u>	<u>(57,000)</u>	<u>(53,496)</u>	<u>(71,109)</u>
Fund balance, beginning of year			385,668	456,777
Fund balance, end of year			<u>\$ 332,172</u>	<u>385,668</u>

COUNTY OF KENDALL, ILLINOIS
PROBATION SERVICES FUND

SCHEDULE B-35

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	803,213
Accounts receivable		<u>12,659</u>
Total assets	\$	<u>815,872</u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	240
Fund balance		<u>815,632</u>
Total liabilities and fund balance	\$	<u>815,872</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, 2013
(With Comparative Figures for 2012)

	Appropriations		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees collected by Circuit Clerk	\$ 160,000	147,000	144,766	169,393
Domestic violence	26,000	29,000	32,471	29,817
Electronic monitoring	12,000	11,600	11,294	12,179
Drug testing revenue	400	450	455	438
Op Risk assessment	200	-	-	300
Evaluation reimbursement	-	461	425	241
Domestic violence surveillance	1,200	300	252	2,021
Offset training fee	-	269	269	1,299
Underage drinking program	7,000	4,600	4,582	8,049
Total revenues	206,800	193,680	194,514	223,737
Expenditures:				
Equipment	25,500	25,000	12,023	17,941
Contractual services	247,000	134,200	97,840	136,677
Electronic monitoring	30,000	27,000	25,231	11,702
Training	12,000	12,000	11,943	12,220
Drug Testing	12,000	9,000	7,748	8,835
Risk assessment	3,500	3,500	3,350	2,950
Dues/memberships	1,500	800	953	935
Software	11,600	11,600	8,927	12,796
Total expenditures	343,100	223,100	168,015	204,056
Excess (deficiency) of revenues over (under) expenditures	(136,300)	(29,420)	26,499	19,681
Other financing sources (uses):				
Transfer from Mental Health Fund	2,000	2,000	1,987	500
Transfer to General Fund	(30,000)	(30,000)	(30,000)	(30,000)
Total other financing sources (uses)	(28,000)	(28,000)	(28,013)	(29,500)
Net change in fund balance	\$ (164,300)	(57,420)	(1,514)	(9,819)
Fund balance, beginning of year			817,146	826,965
Fund balance, end of year			\$ 815,632	817,146

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE B-37

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 45,228
Accounts receivable	1,305
Total assets	<u>\$ 46,533</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 46,533</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-38

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fines collected - Circuit Clerk	\$ 25,000	25,500	25,165	24,914
Drug fines forfeited/donations	15,000	9,000	9,338	19,367
Total revenues	<u>40,000</u>	<u>34,500</u>	<u>34,503</u>	<u>44,281</u>
Expenditures:				
Drug abuse prevention	35,000	18,000	12,348	45,286
Total expenditures	<u>35,000</u>	<u>18,000</u>	<u>12,348</u>	<u>45,286</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 5,000</u>	<u>16,500</u>	<u>22,155</u>	<u>(1,005)</u>
Fund balance, beginning of year			<u>24,378</u>	<u>25,383</u>
Fund balance, end of year			<u>\$ 46,533</u>	<u>24,378</u>

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

SCHEDULE B-39

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 36,455
Total assets	<u>\$ 36,455</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 36,455</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-40

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Drug fines forfeited	\$ 4,000	4,000	3,506	10,906
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>3,506</u>	<u>10,906</u>
Expenditures:				
Drug abuse prevention	2,000	3,000	2,913	1,190
Total expenditures	<u>2,000</u>	<u>3,000</u>	<u>2,913</u>	<u>1,190</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 2,000</u>	<u>1,000</u>	593	9,716
Fund balance, beginning of year			<u>35,862</u>	<u>26,146</u>
Fund balance, end of year			<u>\$ 36,455</u>	<u>35,862</u>

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE B-41

Balance Sheet
 November 30, 2013

<u>Assets</u>		
Cash		\$ 52
Property tax receivable		853
Total assets		<u>\$ 905</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 905</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-42

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property taxes	\$ 343,678	343,678	341,074	344,003
Interest revenue	-	-	-	6
Total revenues	<u>343,678</u>	<u>343,678</u>	<u>341,074</u>	<u>344,009</u>
Expenditures:				
Program expenses for Seniors (TBD)	259,000	-	-	-
Fox Valley Older Adults	-	54,250	53,748	55,000
Fox Valley YMCA	-	1,000	991	1,000
Prairie State Legal Services	-	6,500	6,440	7,500
Visiting Nurses Association	-	8,000	7,926	8,000
CNN	-	15,750	15,604	12,000
Village of Oswego	-	38,500	38,144	39,000
Senior Companion Program	-	15,500	15,357	16,000
Senior Services Assoc. Inc	-	119,500	118,395	120,500
Total expenditures	<u>259,000</u>	<u>259,000</u>	<u>256,605</u>	<u>259,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>84,678</u>	<u>84,678</u>	<u>84,469</u>	<u>85,009</u>
Other financing sourced (uses):				
Transfer to Kendall Arca Transit	(25,500)	(25,500)	(25,264)	(25,500)
Transfer to HHS	(59,178)	(59,178)	(58,631)	(59,178)
Total other financing sources (uses)	<u>(84,678)</u>	<u>(84,678)</u>	<u>(83,895)</u>	<u>(84,678)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>574</u>	<u>331</u>
Fund balance, beginning of year			<u>331</u>	<u>-</u>
Fund balance, end of year			<u>\$ 905</u>	<u>331</u>

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE RESTORATION FUND

SCHEDULE B-43

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	<u>\$ 4,055</u>
 <u>Fund Balance</u>	
Fund balance	<u>\$ 4,055</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-44

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Revenue	\$ 3,000	2,120	2,550	3,765
Total revenues	<u>3,000</u>	<u>2,120</u>	<u>2,550</u>	<u>3,765</u>
Expenditures:				
Restoration expenses	3,600	3,600	1,200	1,857
Total expenditures	<u>3,600</u>	<u>3,600</u>	<u>1,200</u>	<u>1,857</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (600)</u>	<u>(1,480)</u>	<u>1,350</u>	<u>1,908</u>
Fund balance, beginning of year			<u>2,705</u>	<u>797</u>
Fund balance, end of year			<u>\$ 4,055</u>	<u>2,705</u>

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 26,178
Total assets	<u>\$ 26,178</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 26,178</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-46

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected by county treasurer	\$ 20,500	20,500	12,514	20,554
Total revenues	<u>20,500</u>	<u>20,500</u>	<u>12,514</u>	<u>20,554</u>
Expenditures:				
Salaries	15,000	15,000	8,521	15,420
Treasurer automation costs	20,000	20,000	16,269	14,562
Total expenditures	<u>35,000</u>	<u>35,000</u>	<u>24,790</u>	<u>29,982</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (14,500)</u>	<u>(14,500)</u>	<u>(12,276)</u>	<u>(9,428)</u>
Fund balance, beginning of year			<u>38,454</u>	<u>47,882</u>
Fund balance, end of year			<u>\$ 26,178</u>	<u>38,454</u>

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet
 November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 840,259
Accounts receivable		11,047
Total assets		<u>\$ 851,306</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 851,306</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-48

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected by Circuit Clerk	\$ 200,000	200,000	176,831	198,755
Total revenues	<u>200,000</u>	<u>200,000</u>	<u>176,831</u>	<u>198,755</u>
Expenditures:				
Court document storage costs	71,000	71,000	27,266	24,686
Salaries	128,350	128,350	140,322	162,474
Total expenditures	<u>199,350</u>	<u>199,350</u>	<u>167,588</u>	<u>187,160</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 650</u>	<u>650</u>	<u>9,243</u>	<u>11,595</u>
Fund balance, beginning of year			<u>842,063</u>	<u>830,468</u>
Fund balance, end of year			<u>\$ 851,306</u>	<u>842,063</u>

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE B-49

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 248,811
Accounts receivable		3,952
Total assets		<u>\$ 252,763</u>
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts payable		\$ 3,000
Fund balance		249,763
Total liabilities and fund balance		<u>\$ 252,763</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-50

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Law library fees	\$ 75,000	75,000	64,532	79,456
Miscellaneous revenue	-	-	-	2,903
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>64,532</u>	<u>82,359</u>
Expenditures:				
Salaries	10,000	10,000	10,385	9,779
Online services	34,068	34,068	35,908	31,659
Office supplies & equipment	7,000	7,000	9,290	5,832
Books/subscriptions	35,000	35,000	44,926	47,849
Total expenditures	<u>86,068</u>	<u>86,068</u>	<u>100,509</u>	<u>95,119</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (11,068)</u>	<u>(11,068)</u>	<u>(35,977)</u>	<u>(12,760)</u>
Fund balance, beginning of year			<u>285,740</u>	<u>298,500</u>
Fund balance, end of year			<u>\$ 249,763</u>	<u>285,740</u>

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM - MAPPING FUND

SCHEDULE B-51

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 832,285
Accounts receivable		24,584
Total assets		<u>\$ 856,869</u>
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts payable		\$ 21
Fund balance		856,848
Total liabilities and fund balance		<u>\$ 856,869</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-52

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 288,000	340,000	412,673	410,266
Miscellaneous revenue	-	-	1,461	6,967
Total revenues	<u>288,000</u>	<u>340,000</u>	<u>414,134</u>	<u>417,233</u>
Expenditures:				
GIS expenditures	80,900	80,900	63,994	87,216
Office supplies	1,000	1,000	58	485
Salaries	155,074	155,074	155,074	152,149
Postage	300	300	2	2
Plotter supplies	5,000	5,000	624	433
Mileage	1,000	1,000	-	-
Dues and memberships	1,000	1,000	50	200
Training	3,000	3,000	-	-
Conferences	4,000	4,000	-	-
Aerial reflight	100,000	100,000	-	-
Total expenditures	<u>351,274</u>	<u>351,274</u>	<u>219,802</u>	<u>240,485</u>
Excess (deficiency) of revenues over (under) expenditures	(63,274)	(11,274)	194,332	176,748
Other financing sources (uses):				
Transfer to General Fund	(25,718)	(25,718)	(25,718)	(24,169)
Transfer to IMRF/FICA	(29,843)	(29,843)	(28,326)	(27,460)
Net change in fund balance	<u>\$ (118,835)</u>	<u>(66,835)</u>	<u>140,288</u>	<u>125,119</u>
Fund balance, beginning of year			<u>716,560</u>	<u>591,441</u>
Fund balance, end of year			<u>\$ 856,848</u>	<u>716,560</u>

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM - RECORDER FUND

SCHEDULE B-53

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 115,384
Accounts receivable	3,072
Total assets	<u>\$ 118,456</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 118,456</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-54

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 43,000	53,000	51,549	51,214
Total revenues	<u>43,000</u>	<u>53,000</u>	<u>51,549</u>	<u>51,214</u>
Expenditures:				
Salaries	44,002	44,002	40,883	42,861
Total expenditures	<u>44,002</u>	<u>44,002</u>	<u>40,883</u>	<u>42,861</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,002)</u>	<u>8,998</u>	<u>10,666</u>	<u>8,353</u>
Fund balance, beginning of year			<u>107,790</u>	<u>99,437</u>
Fund balance, end of year			<u>\$ 118,456</u>	<u>107,790</u>

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

SCHEDULE B-55

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 40,573
Accounts receivable	2,177
Total assets	<u>\$ 42,750</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 42,750</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-56

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fines	\$ 8,400	13,000	16,982	11,732
Total revenues	<u>8,400</u>	<u>13,000</u>	<u>16,982</u>	<u>11,732</u>
Expenditures:				
Equipment	12,000	3,000	2,200	7,492
Total expenditures	<u>12,000</u>	<u>3,000</u>	<u>2,200</u>	<u>7,492</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (3,600)</u>	<u>10,000</u>	<u>14,782</u>	<u>4,240</u>
Fund balance, beginning of year			<u>27,968</u>	<u>23,728</u>
Fund balance, end of year			<u>\$ 42,750</u>	<u>27,968</u>

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

SCHEDULE B-57

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ <u>4,607</u>
<u>Fund Balance</u>	
Fund balance	\$ <u>4,607</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-58

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Receipts - grant and fees	\$ 2,500	4,700	4,700	4,000
Interest	-	2	1	4
Total revenues	<u>2,500</u>	<u>4,702</u>	<u>4,701</u>	<u>4,004</u>
Expenditures:				
Office equipment	-	1,446	1,446	-
Cell phone equipment	-	100	347	-
Vehicle equipment	-	3,701	3,759	-
Morgue equipment	-	100	-	-
Scene / investigation equipment	-	3,000	2,274	-
Other expenditures	2,000	2,000	-	3,137
Total expenditures	<u>2,000</u>	<u>10,347</u>	<u>7,826</u>	<u>3,137</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 500</u>	<u>(5,645)</u>	<u>(3,125)</u>	<u>867</u>
Fund balance, beginning of year			<u>7,732</u>	<u>6,865</u>
Fund balance, end of year			<u>\$ 4,607</u>	<u>7,732</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY RESERVE FUND

SCHEDULE B-59

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 134,726
Total assets	<u>\$ 134,726</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 134,726</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-60

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest	\$ -	28	32	25
Grant - Tobacco	-	1,100	1,100	1,100
Grant- Enforcement	15,925	15,925	12,158	26,946
Grants - IEMA	-	10,100	10,100	15,329
SCAAP grant	-	-	7,124	30,967
Total revenues	<u>15,925</u>	<u>27,153</u>	<u>30,514</u>	<u>74,367</u>
Expenditures:				
Salaries - enforcement	15,925	15,925	8,623	18,552
Salaries - nuclear	-	90	89	-
Enforcement grant equipment	-	-	-	9,777
Training	-	-	-	11,744
Miscellaneous clearing expense	-	10,900	12,431	9,096
Total expenditures	<u>15,925</u>	<u>26,915</u>	<u>21,143</u>	<u>49,169</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>238</u>	<u>9,371</u>	<u>25,198</u>
Other financing sources (uses):				
Transfer to General Fund			-	(25)
Fund balance, beginning of year			<u>125,355</u>	<u>100,182</u>
Fund balance, end of year			<u>\$ 134,726</u>	<u>125,355</u>

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE B-61

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 35,400
Total assets	<u>\$ 35,400</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 35,400</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-62

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Tax sale revenue	\$ 75,000	75,000	35,400	11,436
Total revenues	<u>75,000</u>	<u>75,000</u>	<u>35,400</u>	<u>11,436</u>
Expenditures:				
Reimbursements	5,000	5,000	147,912	-
Total expenditures	<u>5,000</u>	<u>5,000</u>	<u>147,912</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>70,000</u>	<u>70,000</u>	<u>(112,512)</u>	<u>11,436</u>
Other financing sources (uses):				
Transfer from (to) General Fund	(65,000)	47,912	47,912	(11,436)
Total other financing sources (uses)	<u>(65,000)</u>	<u>47,912</u>	<u>47,912</u>	<u>(11,436)</u>
Net change in fund balance	<u>\$ 5,000</u>	<u>117,912</u>	<u>(64,600)</u>	<u>-</u>
Fund balance, beginning of year			<u>100,000</u>	<u>100,000</u>
Fund balance, end of year			<u>\$ 35,400</u>	<u>100,000</u>

COUNTY OF KENDALL, ILLINOIS
 CSBG-REVOLVING LOAN FUND

SCHEDULE B-63

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 46,448
Loan receivable-1	11,810
Loan receivable-3	8,800
Loan receivable-4	12,959
Total assets	<u>\$ 80,017</u>

<u>Fund Balance</u>	
Fund balance	<u>\$ 80,017</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-64

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Receipts	\$ 8,178	18,500	846	2,515
Dividends	-	-	10,000	6,100
Miscellaneous	-	-	-	14,104
Interest earned	40	20	13	7
Total revenues	<u>8,218</u>	<u>18,520</u>	<u>10,859</u>	<u>22,726</u>
Expenditures:				
Loan administration	-	-	-	-
Loans	-	-	-	-
Dues	-	-	-	-
Disaster victim assistance	-	-	15,199	-
Total expenditures	<u>-</u>	<u>-</u>	<u>15,199</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 8,218</u>	<u>18,520</u>	<u>(4,340)</u>	<u>22,726</u>
Fund balance, beginning of year			<u>84,357</u>	<u>61,631</u>
Fund balance, end of year			<u>\$ 80,017</u>	<u>84,357</u>

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER FUND

SCHEDULE B-65

Balance Sheet
November 30, 2013

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

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-66

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Donations	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	700	700	-	516
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (700)</u>	<u>(700)</u>	-	(516)
Fund balance, beginning of year			4,107	4,623
Fund balance, end of year			<u>\$ 4,107</u>	<u>4,107</u>

COUNTY OF KENDALL, ILLINOIS
 SHERIFF COPS TECHNOLOGY GRANT FUND

SCHEDULE B-67

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ <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, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-68

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest	\$ -	-	-	9
Total revenues	-	-	-	9
Expenditures:				
Grant expense	-	-	-	12,586
Total expenditures	-	-	-	12,586
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	(12,577)
Fund balance, beginning of year			-	12,577
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
HIGHWAY - RESTRICTED FUND

SCHEDULE B-69

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 315,969
Total assets	<u>\$ 315,969</u>
<u>Fund Balance</u>	
Fund Balance	<u>\$ 315,969</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-70

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Receipts	\$ 5,000	5,000	2,000	7,000
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>2,000</u>	<u>7,000</u>
Expenditures:	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>2,000</u>	<u>7,000</u>
Other financing sources (uses):				
Transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(38,018)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>2,000</u>	<u>(31,018)</u>
Fund balance, beginning of year			<u>313,969</u>	<u>344,987</u>
Fund balance, end of year			<u>\$ 315,969</u>	<u>313,969</u>

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE B-71

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 32,337
Accounts receivable	12,528
Total assets	<u>\$ 44,865</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 44,865</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-72

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
RHSP Fees	\$ 193,500	193,500	213,795	217,278
Total revenues	<u>193,500</u>	<u>193,500</u>	<u>213,795</u>	<u>217,278</u>
Expenditures:				
RHSP expenses	193,500	193,500	168,930	217,278
Total expenditures	<u>193,500</u>	<u>193,500</u>	<u>168,930</u>	<u>217,278</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>44,865</u>	<u>-</u>
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 44,865</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP BRIDGE FUND

SCHEDULE B-73.

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 56
Total assets	<u>\$ 56</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 56</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-74.

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Receipts	\$ 200,000	200,000	188,381	-
Interest	-	35	35	-
Total revenues	<u>200,000</u>	<u>200,035</u>	<u>188,416</u>	<u>-</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>200,000</u>	<u>200,035</u>	<u>188,416</u>	<u>-</u>
Other financing sources (uses):				
Transfer out	<u>(200,000)</u>	<u>(200,000)</u>	<u>(188,381)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>35</u>	<u>35</u>	<u>-</u>
Fund balance, beginning of year			<u>21</u>	<u>21</u>
Fund balance, end of year			<u>\$ 56</u>	<u>21</u>

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE B-75

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 64,358
Total assets	<u>\$ 64,358</u>
<u>Liabilities and Fund Balance</u>	
Liabilities	
Accounts payable	\$ 780
Fund balance	63,578
Total liabilities and fund balance	<u>\$ 64,358</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-76

	Appropriation		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees collected	\$ 20,000	20,000	11,205	18,470
Total revenues	20,000	20,000	11,205	18,470
Expenditures:				
Spay & neuter expenses	20,000	20,000	7,986	4,357
Total expenditures	20,000	20,000	7,986	4,357
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	3,219	14,113
Fund balance, beginning of year			60,359	46,246
Fund balance, end of year			<u>\$ 63,578</u>	<u>60,359</u>

COUNTY OF KENDALL, ILLINOIS
STATE PET POPULATION FUND

SCHEDULE B-77

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 4,020
Total assets	<u>\$ 4,020</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 4,020</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-78

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected	\$ 3,400	3,400	3,760	2,940
Total revenues	<u>3,400</u>	<u>3,400</u>	<u>3,760</u>	<u>2,940</u>
Expenditures:				
Remittance to State	3,400	3,400	-	3,530
Total expenditures	<u>3,400</u>	<u>3,400</u>	<u>-</u>	<u>3,530</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	<u>3,760</u>	<u>(590)</u>
Fund balance, beginning of year			260	850
Fund balance, end of year			<u>\$ 4,020</u>	<u>260</u>

COUNTY OF KENDALL, ILLINOIS
 TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE B-79

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 40,000
Total assets	<u>\$ 40,000</u>

<u>Fund Balance</u>	
Fund balance	<u>\$ 40,000</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-80

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Other revenues	\$ -	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures:				
Path / sidewalk construction	50,000	50,000	10,000	-
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>10,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(50,000)</u>	<u>(50,000)</u>	<u>(10,000)</u>	<u>-</u>
Other financing sources (uses):				
Transfer from Trans. Sales Tax Fund	50,000	50,000	50,000	-
Total other financing sources (uses)	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>40,000</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 40,000</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY SPECIAL RESERVE FUND

SCHEDULE B-81

Balance Sheet
 November 30, 2013

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

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-82

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:	\$ -	-	-	-
Expenditures:	400,000	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(400,000)	-	-	-
Other financing sources (uses):				
Transfer to General Fund	(140,000)	-	-	(110,000)
Net change in fund balance	<u>\$ (540,000)</u>	<u>-</u>	<u>-</u>	<u>(110,000)</u>
Fund balance, beginning of year			1,318,266	1,428,266
Fund balance, end of year			<u>\$ 1,318,266</u>	<u>1,318,266</u>

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-83

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	1,968,945
Note receivable-Custard Cup		40,339
Note receivable-Can Man		10,651
		<hr/>
Total assets	\$	<u>2,019,935</u>

Fund Balance

Fund balance	\$	<u>2,019,935</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, 2013
 (With Comparative Figures for 2012)

	Appropriation		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Interest income:				
Investment interest income	\$ 2,897	2,897	242	4,390
EDC Surplus	-	7,500	7,500	-
Custard Cup	12,800	12,800	-	10,755
Can Man	4,302	4,302	-	484
Total revenues	19,999	27,499	7,742	15,629
Expenditures:				
Approved program loans	250,000	250,000	-	-
Write-off of note receivable	-	-	-	750,000
Total expenditures	250,000	250,000	-	750,000
Excess (deficiency) of revenues over (under) expenditures	(230,001)	(222,501)	7,742	(734,371)
Other financing sources (uses):				
Transfer to EDC Fund	(1,000)	(1,000)	(1,000)	-
Net change in fund balance	\$ (231,001)	(223,501)	6,742	(734,371)
Fund balance, beginning of year			2,013,193	2,747,564
Fund balance, end of year			\$ 2,019,935	2,013,193

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION / ADMINISTRATION FUND

SCHEDULE B-85

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 5,539
Accounts receivable	1,645
Total assets	<u>\$ 7,184</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 7,184</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-86

	Appropriation		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Fees collected	\$ 18,000	18,000	20,797	18,362
Total revenue	<u>18,000</u>	<u>18,000</u>	<u>20,797</u>	<u>18,362</u>
Expenditures:				
Salaries	33,682	33,682	33,504	38,878
Total expenditures	<u>33,682</u>	<u>33,682</u>	<u>33,504</u>	<u>38,878</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (15,682)</u>	<u>(15,682)</u>	<u>(12,707)</u>	<u>(20,516)</u>
Fund balance, beginning of year			19,891	40,407
Fund balance, end of year			<u>\$ 7,184</u>	<u>19,891</u>

COUNTY OF KENDALL, ILLINOIS
KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-87

Balance Sheet
November 30, 2013

Assets

Cash in bank	\$	199,763
Accounts receivable		<u>198,808</u>
Total assets	\$	<u><u>398,571</u></u>

Liabilities and Fund Balance

Liabilities		
Accounts payable	\$	58,679
Fund balance		<u>339,892</u>
Total liabilities and fund balance	\$	<u><u>398,571</u></u>

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-88

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

	Appropriation		Year Ended November 30,	
	Original	Final	2013	2012
Revenues:				
Interest income	\$ -	200	205	145
Grants - IL DOAP	130,000	444,241	587,471	202,600
Grants - RTA New Freedom	100,000	115,849	77,676	261,335
Grants - Secion 531 l	106,000	57,245	112,823	57,245
Contract revenue	43,200	61,351	61,351	-
Municipal contributions	138,589	189,876	191,875	78,066
Total revenue	517,789	868,762	1,031,401	599,391
Expenditures:				
Contractual services	562,789	872,277	929,034	600,653
Equipment and vehicles	15,000	15,000	627	3,101
Total expenditures	577,789	887,277	929,661	603,754
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(18,515)	101,740	(4,363)
Other financing sources (uses):				
Transfer from General Fund	25,500	25,500	25,500	25,500
Transfer from Social Services for Sr. Citizens	25,500	25,500	25,264	25,500
Transfer to Liability Insurance Fund	-	(896)	(896)	-
Total other financing sources (uses)	51,000	50,104	49,868	51,000
Net change in fund balance	\$ (9,000)	31,589	151,608	46,637
Fund balance, beginning of year			188,284	141,647
Fund balance, end of year			\$ 339,892	188,284

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE B-89

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 5,484
Total assets	<u>\$ 5,484</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 5,484</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-90

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 4,000	4,000	4,450	7,025
Total revenue	<u>4,000</u>	<u>4,000</u>	<u>4,450</u>	<u>7,025</u>
Expenditures:				
Office supplies	-	1,050	1,046	-
Mileage	-	300	290	-
Training expenses	-	4,500	4,943	-
Clothing allowance	-	1,250	950	-
Morgue supplies	-	2,800	2,813	-
Other expenditures	1,000	1,000	732	-
Total expenditures	<u>1,000</u>	<u>10,900</u>	<u>10,774</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,000</u>	<u>(6,900)</u>	<u>(6,324)</u>	<u>7,025</u>
Fund balance, beginning of year			<u>11,808</u>	<u>4,783</u>
Fund balance, end of year			<u>\$ 5,484</u>	<u>11,808</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE B-91

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 2,412
Property tax receivable		447
Total assets		<u>\$ 2,859</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 2,859</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-92

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Property taxes	\$ 180,000	180,000	178,884	1,448,532
Interest income	-	-	12	117
Total revenues	<u>180,000</u>	<u>180,000</u>	<u>178,896</u>	<u>1,448,649</u>
Expenditures:				
Public building commission lease	180,000	180,000	180,000	2,867,000
Total expenditures	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>2,867,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,104)</u>	<u>(1,418,351)</u>
Other financing sources (uses):				
Operating transfers in	-	-	3,500	1,420,630
Operating transfers (out)	-	-	-	(1,850)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>3,500</u>	<u>1,418,780</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>2,396</u>	<u>429</u>
Fund balance, beginning of year			<u>463</u>	<u>34</u>
Fund balance, end of year			<u>\$ 2,859</u>	<u>463</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF VEHICLE FUND

SCHEDULE B-93

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 44,852
Accounts receivable		1,590
Total assets		<u>\$ 46,442</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 46,442</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-94

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected	\$ 28,000	28,000	47,068	26,125
Total revenues	<u>28,000</u>	<u>28,000</u>	<u>47,068</u>	<u>26,125</u>
Expenditures:				
Sheriff vehicle maintenance	24,000	24,000	23,732	51,497
Total expenditures	<u>24,000</u>	<u>24,000</u>	<u>23,732</u>	<u>51,497</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4,000</u>	<u>4,000</u>	<u>23,336</u>	<u>(25,372)</u>
Net change in fund balance	<u>\$ 4,000</u>	<u>4,000</u>	<u>23,336</u>	<u>(25,372)</u>
Fund balance, beginning of year			<u>23,106</u>	<u>48,478</u>
Fund balance, end of year			<u>\$ 46,442</u>	<u>23,106</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF E-TICKET FUND

SCHEDULE B-95

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 7,967
Total assets		<u>\$ 7,967</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 7,967</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-96

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fines/fees collected	\$ 2,400	2,400	3,181	2,932
Total revenues	<u>2,400</u>	<u>2,400</u>	<u>3,181</u>	<u>2,932</u>
Expenditures:				
Expenditures	2,000	2,000	-	-
Total expenditures	<u>2,000</u>	<u>2,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	400	400	3,181	2,932
Net change in fund balance	<u>\$ 400</u>	<u>400</u>	<u>3,181</u>	<u>2,932</u>
Fund balance, beginning of year			<u>4,786</u>	<u>1,854</u>
Fund balance, end of year			<u>\$ 7,967</u>	<u>4,786</u>

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE B-97

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 27,178
Total assets		<u>\$ 27,178</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 27,178</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-98

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees collected	\$ 10,000	10,000	9,914	10,355
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>9,914</u>	<u>10,355</u>
Expenditures:				
Expenditures	10,000	10,000	-	-
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>9,914</u>	<u>10,355</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>9,914</u>	<u>10,355</u>
Fund balance, beginning of year			<u>17,264</u>	<u>6,909</u>
Fund balance, end of year			<u>\$ 27,178</u>	<u>17,264</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF FTA FUND

SCHEDULE B-99

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 65,046
Total assets		<u>\$ 65,046</u>
<u>Liabilities and Fund Balance</u>		
Liabilities		
Accounts payable		\$ 2,226
Fund balance		62,820
Total liabilities and fund balance		<u>\$ 65,046</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-100

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
FTA revenue	\$ 30,000	34,000	35,566	39,760
Total revenues	<u>30,000</u>	<u>34,000</u>	<u>35,566</u>	<u>39,760</u>
Expenditures:				
FTA expenditures	36,000	26,000	23,229	25,607
Total expenditures	<u>36,000</u>	<u>26,000</u>	<u>23,229</u>	<u>25,607</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6,000)</u>	8,000	<u>12,337</u>	14,153
Net change in fund balance	<u>\$ (6,000)</u>	<u>8,000</u>	<u>12,337</u>	14,153
Fund balance, beginning of year			<u>50,483</u>	<u>36,330</u>
Fund balance, end of year			<u>\$ 62,820</u>	<u>50,483</u>

COUNTY OF KENDALL, ILLINOIS
ANIMAL MEDICAL CARE FUND

SCHEDULE B-101

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 250
Total assets		<u>\$ 250</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 250</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-102

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Donations and receipts	\$ -	-	250	-
Total revenues	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>250</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>250</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 250</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE B-103

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 5,250
Total assets		<u>\$ 5,250</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 5,250</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-104

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fee revenues	\$ 2,750	2,750	2,750	2,500
Total revenues	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>2,500</u>
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>2,500</u>
Net change in fund balance	<u>\$ 2,750</u>	<u>2,750</u>	<u>2,750</u>	<u>2,500</u>
Fund balance, beginning of year			<u>2,500</u>	<u>-</u>
Fund balance, end of year			<u>\$ 5,250</u>	<u>2,500</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE B-105

Balance Sheet
 November 30, 2013

<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, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-106

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Grant revenue	\$ 1,174	1,174	1,375	1,174
Total revenues	<u>1,174</u>	<u>1,174</u>	<u>1,375</u>	<u>1,174</u>
Expenditures:				
Grant expenditures	1,174	1,174	2,549	-
Total expenditures	<u>1,174</u>	<u>1,174</u>	<u>2,549</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>(1,174)</u>	<u>1,174</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>(1,174)</u>	<u>1,174</u>
Fund balance, beginning of year			<u>1,174</u>	<u>-</u>
Fund balance, end of year			<u>\$ -</u>	<u>1,174</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE B-107

Balance Sheet
 November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 102,576
Total assets		<u>\$ 102,576</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 102,576</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE B-108

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Revenues	\$ 72,000	92,000	102,500	164,119
Interest	-	33	34	14
Total revenues	<u>72,000</u>	<u>92,033</u>	<u>102,534</u>	<u>164,133</u>
Expenditures:				
Inmate supplies	7,500	16,800	16,052	11,678
Inmate medical	82,000	82,000	71,297	65,064
Total expenditures	<u>89,500</u>	<u>98,800</u>	<u>87,349</u>	<u>76,742</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(17,500)</u>	<u>(6,767)</u>	<u>15,185</u>	<u>87,391</u>
Net change in fund balance	<u>\$ (17,500)</u>	<u>(6,767)</u>	<u>15,185</u>	<u>87,391</u>
Fund balance, beginning of year			<u>87,391</u>	<u>-</u>
Fund balance, end of year			<u>\$ 102,576</u>	<u>87,391</u>

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

SCHEDULE B-109

Balance Sheet
November 30, 2013

<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, 2013
(With Comparative Figures for 2012)

SCHEDULE B-110

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Revenues	\$ 125	125	-	125
Total revenues	<u>125</u>	<u>125</u>	<u>-</u>	<u>125</u>
Expenditures:				
Miscellaneous expense	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>125</u>	<u>125</u>	<u>-</u>	<u>125</u>
Net change in fund balance	<u>\$ 125</u>	<u>125</u>	<u>-</u>	<u>125</u>
Fund balance, beginning of year			<u>125</u>	<u>-</u>
Fund balance, end of year			<u>\$ 125</u>	<u>125</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF'S RANGE FUND

SCHEDULE B-111

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 27,610
Total assets	<u>\$ 27,610</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 27,610</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-112

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 4,500	4,500	4,000	30,041
Interest	-	22	22	28
Total revenues	<u>4,500</u>	<u>4,522</u>	<u>4,022</u>	<u>30,069</u>
Expenditures:				
Expenditures	1,800	1,800	6,357	124
Total expenditures	<u>1,800</u>	<u>1,800</u>	<u>6,357</u>	<u>124</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,700</u>	<u>2,722</u>	<u>(2,335)</u>	<u>29,945</u>
Net change in fund balance	<u>\$ 2,700</u>	<u>2,722</u>	<u>(2,335)</u>	<u>29,945</u>
Fund balance, beginning of year			<u>29,945</u>	<u>-</u>
Fund balance, end of year			<u>\$ 27,610</u>	<u>29,945</u>

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

SCHEDULE B-113

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 7,701
Total assets		<u>\$ 7,701</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 7,701</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-114

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Fees	\$ 1,500	4,700	6,437	1,750
Total revenues	<u>1,500</u>	<u>4,700</u>	<u>6,437</u>	<u>1,750</u>
Expenditures:				
Miscellaneous expense	500	1,000	486	-
Total expenditures	<u>500</u>	<u>1,000</u>	<u>486</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,000</u>	<u>3,700</u>	<u>5,951</u>	<u>1,750</u>
Net change in fund balance	<u>\$ 1,000</u>	<u>3,700</u>	<u>5,951</u>	<u>1,750</u>
Fund balance, beginning of year			<u>1,750</u>	<u>-</u>
Fund balance, end of year			<u>\$ 7,701</u>	<u>1,750</u>

COUNTY OF KENDALL, ILLINOIS
HAVA GRANT FUND

SCHEDULE B-115

Balance Sheet
November 30, 2013

<u>Assets</u>		
Cash in bank		\$ 19,308
Total assets		<u>\$ 19,308</u>
<u>Fund Balance</u>		
Fund balance		<u>\$ 19,308</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE B-116

	<u>Appropriations</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Grant revenue	\$ 50,000	50,000	19,308	64,893
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>19,308</u>	<u>64,893</u>
Expenditures:				
Program expenses	50,000	50,000	-	64,893
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>-</u>	<u>64,893</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>19,308</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>19,308</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 19,308</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

SCHEDULE C-1

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 1,517,754
<u>Fund Balance</u>	
Fund balance	\$ 1,517,754

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE C-2

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Off track betting revenue	\$ -	-	-	8,754
Lease income - KenCom	100,000	100,000	100,000	25,000
Video gaming tax	-	5,894	5,894	-
Other revenue (State grants)	-	7,000	7,700	267,291
Total revenues	<u>100,000</u>	<u>112,894</u>	<u>113,594</u>	<u>301,045</u>
Expenditures:	<u>500,000</u>	<u>50,000</u>	<u>64,099</u>	<u>216,388</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(400,000)</u>	<u>62,894</u>	<u>49,495</u>	<u>84,657</u>
Other financing sources (uses):				
Transfer from General Fund	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>	<u>150,000</u>
Net change in fund balance	<u>\$ (250,000)</u>	<u>212,894</u>	<u>199,495</u>	<u>234,657</u>
Fund balance, beginning of year			<u>1,318,259</u>	<u>1,083,602</u>
Fund balance, end of year			<u>\$ 1,517,754</u>	<u>1,318,259</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND PROCEEDS REVENUE FUND

SCHEDULE C-3

Balance Sheet
 November 30, 2013

<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, 2013
 (With Comparative Figures for 2012)

SCHEDULE C-4

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest income	\$ -	-	-	2
Total revenues	-	-	-	2
Expenditures:				
Project fund expenditures	-	-	-	5,588
Total expenditures	-	-	-	5,588
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-	(5,586)
Fund balance, beginning of year			-	5,586
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 2,145,039
<u>Fund Balance</u>	
Fund balance	\$ 2,145,039

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE C-6

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Receipts	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Expenditures	1,500,000	225,000	184,025	-
Excess (deficiency) of revenues over (under) expenditures	(1,500,000)	(225,000)	(184,025)	-
Other financing sources (uses):				
Transfer from General Fund	-	300,000	300,000	-
Transfer from Public Safety	300,000	300,000	300,000	300,000
Total other financing sources (uses)	300,000	600,000	600,000	300,000
Net change in fund balance	\$ (1,200,000)	375,000	415,975	300,000
Fund balance, beginning of year			1,729,064	1,429,064
Fund balance, end of year			\$ 2,145,039	1,729,064

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-7

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 46,762
<u>Fund Balance</u>	
Fund balance	\$ 46,762

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE C-8

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Other revenue	\$ -	-	-	450
Total revenues	-	-	-	450
Expenditures:				
Vehicle purchased	-	-	-	16,629
Building improvements	10,000	10,000	4,300	40,487
Total expenditures	10,000	10,000	4,300	57,116
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	(4,300)	(56,666)
Other financing sources (uses):				
Transfer from Animal Control	10,000	10,000	10,000	9,959
Net change in fund balance	\$ -	-	5,700	(46,707)
Fund balance, beginning of year			41,062	87,769
Fund balance, end of year			\$ 46,762	41,062

COUNTY OF KENDALL, ILLINOIS
 COUNTY BUILDING FUND

SCHEDULE C-9

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 532,352
 <u>Fund Balance</u>	
Fund balance	\$ 532,352

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE C-10

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Township & municipality contribution	\$ 7,500	7,500	7,500	22,500
Other contributions	-	-	-	-
Total revenues	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>22,500</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,500</u>	<u>7,500</u>	<u>7,500</u>	<u>22,500</u>
Other financing sources (uses):				
Transfer from Highway Fund	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Net change in fund balance	<u>\$ 107,500</u>	<u>107,500</u>	<u>107,500</u>	<u>122,500</u>
Fund balance, beginning of year			<u>424,852</u>	<u>302,352</u>
Fund balance, end of year			<u>\$ 532,352</u>	<u>424,852</u>

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE EXPANSION CONSTRUCTION FUND

SCHEDULE C-11

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 4,377
Total Assets	<u>\$ 4,377</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 4,377</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE C-12

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Reimbursements	\$ -	28,068	28,068	-
Interest income	-	15	14	35
Total revenues	<u>-</u>	<u>28,083</u>	<u>28,082</u>	<u>35</u>
Expenditures:				
Construction fees	-	59,066	54,688	49,995
Furnishings & equipment	38,600	-	-	7,690
Total expenditures	<u>38,600</u>	<u>59,066</u>	<u>54,688</u>	<u>57,685</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (38,600)</u>	<u>(30,983)</u>	<u>(26,606)</u>	<u>(57,650)</u>
Fund balance, beginning of year			<u>30,983</u>	<u>88,633</u>
Fund balance, end of year			<u>\$ 4,377</u>	<u>30,983</u>

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

SCHEDULE C-13

Balance Sheet
 November 30, 2013

<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, 2013
 (With Comparative Figures for 2012)

SCHEDULE C-14

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Miscellaneous	\$ -	-	-	1,593
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,593</u>
Expenditures:				
Capital outlay	53,331	53,331	-	1,300,306
Total expenditures	<u>53,331</u>	<u>53,331</u>	<u>-</u>	<u>1,300,306</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(53,331)</u>	<u>(53,331)</u>	<u>-</u>	<u>(1,298,713)</u>
Other financing sources (uses):				
Transfer from General Fund	-	-	-	7,613
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,613</u>
Net change in fund balance	<u>\$ (53,331)</u>	<u>(53,331)</u>	<u>-</u>	<u>(1,291,100)</u>
Fund balance, beginning of year			<u>-</u>	<u>1,291,100</u>
Fund balance, end of year			<u>\$ -</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULED-1

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 64,746
Prepaid debt	145,000
Total assets	<u>\$ 209,746</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 209,746</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULE D-2

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest income	\$ -	200	134	49
Rental income	327,761	327,761	327,761	282,251
Total revenues	<u>327,761</u>	<u>327,961</u>	<u>327,895</u>	<u>282,300</u>
Expenditures:				
Debt service principal	145,000	145,000	140,000	80,000
Debt service interest	133,005	133,005	133,205	135,200
Fiscal agent	600	1,040	1,039	510
Total expenditures	<u>278,605</u>	<u>279,045</u>	<u>274,244</u>	<u>215,710</u>
Excess (deficiency) of revenues over (under) expenditures	<u>49,156</u>	<u>48,916</u>	<u>53,651</u>	<u>66,590</u>
Other financing sources (uses):				
Operating transfers in	-	-	-	8,355
Net change in fund balance	<u>\$ 49,156</u>	<u>48,916</u>	<u>53,651</u>	<u>74,945</u>
Fund balance, beginning of year			<u>156,095</u>	<u>81,150</u>
Fund balance, end of year			<u>\$ 209,746</u>	<u>156,095</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND DEBT SERVICE FUND

SCHEDULED-3

Balance Sheet
 November 30, 2013

<u>Assets</u>	
Cash in bank	\$ 1,347
Prepaid debt	650,000
Total assets	<u>\$ 651,347</u>
<u>Fund Balance</u>	
Fund balance	<u>\$ 651,347</u>

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2013
 (With Comparative Figures for 2012)

SCHEDULED-4

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest income	\$ -	200	164	92
Total revenues	<u>-</u>	<u>200</u>	<u>164</u>	<u>92</u>
Expenditures:				
Fiscal agent	600	600	588	510
Debt service principal	650,000	650,000	405,000	335,000
Debt service interest	329,138	329,138	329,138	46,825
Total expenditures	<u>979,738</u>	<u>979,738</u>	<u>734,726</u>	<u>382,335</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(979,738)</u>	<u>(979,538)</u>	<u>(734,562)</u>	<u>(382,243)</u>
Other financing sources (uses):				
Operating transfers in	<u>979,738</u>	<u>979,738</u>	<u>979,738</u>	<u>451,825</u>
Net change in fund balance	<u>\$ -</u>	<u>200</u>	<u>245,176</u>	<u>69,582</u>
Fund balance, beginning of year			<u>406,171</u>	<u>336,589</u>
Fund balance, end of year			<u>\$ 651,347</u>	<u>406,171</u>

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

SCHEDULED-5

Balance Sheet
November 30, 2013

<u>Assets</u>	
Cash	\$ 1,263,380
Total assets	<u>\$ 1,263,380</u>
<u>Liabilities & Fund Balance</u>	
Liabilities	
Accounts payable	\$ 414,554
Fund balance	848,826
Total liabilities & fund balance	<u>\$ 1,263,380</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2013
(With Comparative Figures for 2012)

SCHEDULE D-6

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
Revenues:				
Interest income	\$ -	1,000	693	677
Expenditures:				
Loan payment- 2007A principal	195,000	195,000	180,000	200,000
Loan payment- 2008 principal	650,000	650,000	510,000	130,000
Disclosure & fiscal agent	1,800	1,800	2,038	2,698
Loan payment- 2007 interest	102,620	106,220	102,620	109,820
Loan payment- 2008 interest	327,340	337,000	327,341	346,464
Loan payment- 2009 interest	399,148	399,148	399,148	399,148
Total expenditures	<u>1,675,908</u>	<u>1,689,168</u>	<u>1,521,147</u>	<u>1,188,130</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,675,908)</u>	<u>(1,688,168)</u>	<u>(1,520,454)</u>	<u>(1,187,453)</u>
Other financing sources (uses):				
Operating transfers in- from General	200,000	200,000	200,000	-
Operating transfers in- from PSST	1,474,108	1,474,108	1,474,108	1,545,433
Total other financing sources (uses)	<u>1,674,108</u>	<u>1,674,108</u>	<u>1,674,108</u>	<u>1,545,433</u>
Net change in fund balance	<u>\$ (1,800)</u>	<u>(14,060)</u>	<u>153,654</u>	<u>357,980</u>
Fund balance, beginning of year			<u>695,172</u>	<u>337,192</u>
Fund balance, end of year			<u>\$ 848,826</u>	<u>695,172</u>

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

SCHEDULED-7

Balance Sheet
 November 30, 2013

<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, 2013
 (With Comparative Figures for 2012)

SCHEDULED-8

	<u>Appropriation</u>		<u>Year Ended November 30,</u>	
	<u>Original</u>	<u>Final</u>	<u>2013</u>	<u>2012</u>
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>	<u>-</u>	<u>5,915</u>
Fund balance, beginning of year			5,915	-
Fund balance, end of year			<u>\$ 5,915</u>	<u>5,915</u>

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-1

Balance Sheet
November 30, 2013

	Kendall County Forest Preserve District								Totals
	Debt Service Funds			Capital Projects Funds			Capital Assets Net of Related Debt		
	General Fund	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	\$ 29,647	2,563,397	624,240	58,512	2,856,659	608,402	51,316	-	6,792,173
Accounts receivable	-	-	-	-	-	-	-	-	-
Taxes receivable	1,268	6,909	1,635	145	-	-	-	4,143,153	4,153,110
Capital assets									
Land	-	-	-	-	-	-	-	62,751,402	62,751,402
Improvements	-	-	-	-	-	-	-	4,274,626	4,274,626
Buildings	-	-	-	-	-	-	-	3,455,762	3,455,762
Equipment	-	-	-	-	-	-	-	443,036	443,036
Artifacts	-	-	-	-	-	-	-	30,280	30,280
Accumulated Depreciation	-	-	-	-	-	-	-	(2,449,432)	(2,449,432)
Total assets	\$ 30,915	2,570,306	625,875	58,657	2,856,659	608,402	51,316	72,648,827	79,450,957
<u>Liabilities</u>									
Current liabilities:									
Accounts payable	\$ 7,108	-	-	-	5,637	-	-	-	12,745
Accrued interest	-	945,990	42,140	735	-	-	-	-	988,865
Deferred revenue	-	-	-	-	-	-	-	4,143,153	4,143,153
Due within one year	-	-	-	-	-	-	-	821,000	821,000
Long-term liabilities:									
Due in more than one year	-	-	-	-	-	-	-	47,250,000	47,250,000
Total liabilities	\$ 7,108	945,990	42,140	735	5,637	-	-	52,214,153	53,215,763
<u>Net Position</u>									
Invested in capital assets, net of related debt	\$ -	-	-	-	-	-	-	20,434,674	20,434,674
Restricted	-	1,624,316	583,735	57,922	2,851,022	608,402	51,316	-	5,776,713
Unrestricted	23,807	-	-	-	-	-	-	-	23,807
Total net position	\$ 23,807	1,624,316	583,735	57,922	2,851,022	608,402	51,316	20,434,674	26,235,194

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-2

Statement of Changes in Net Position
For the Year Ended November 30, 2013

	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>Revenues</u>									
Property taxes	\$ 505,189	2,751,346	651,023	57,574	-	-	-	-	3,965,132
Grant income	-	-	-	-	192,681	-	-	-	192,681
Fees and charges for services	62,177	-	-	-	-	-	-	-	62,177
Investment income	50	1,423	238	-	3,049	-	54	-	4,814
Project fund	250,210	-	-	-	1,800	-	-	-	252,010
Donations	35	-	-	-	-	250	-	-	285
Miscellaneous	17,274	-	-	-	44,851	-	-	-	62,125
Total revenues	834,935	2,752,769	651,261	57,574	242,381	250	54	-	4,539,224
<u>Expenditures</u>									
Current									
Cultural and recreational	1,031,665	-	-	-	181,630	-	11,439	-	1,224,734
Capital outlay	-	-	-	-	360,646	-	-	(328,821)	31,825
Depreciation	-	-	-	-	-	-	-	389,079	389,079
Debt Service									
Interest expense	-	2,271,858	99,156	2,490	-	-	-	-	2,373,504
Principal	-	300,000	260,000	64,000	-	-	-	(624,000)	-
Total expenditures	1,031,665	2,571,858	359,156	66,490	542,276	-	11,439	(563,742)	4,019,142
Excess (deficiency) of revenues over (under) expenditures	(196,730)	180,911	292,105	(8,916)	(299,895)	250	(11,385)	563,742	520,082
Other financing sources (uses):									
Transfers in	87,085	-	-	-	-	-	-	-	87,085
Transfers out	-	-	-	-	(87,085)	-	-	-	(87,085)
Total other financing sources (uses)	87,085	-	-	-	(87,085)	-	-	-	-
Net change in net position	(109,645)	180,911	292,105	(8,916)	(386,980)	250	(11,385)	563,742	520,082
Net position - beginning	133,452	1,443,405	291,630	66,838	3,238,002	608,152	62,701	19,870,932	25,715,112
Net position - ending	\$ 23,807	1,624,316	583,735	57,922	2,851,022	608,402	51,316	20,434,674	26,235,194

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-3

Balance Sheet
October 31, 2013

		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		\$ 301,385	334,110	166,970	-	802,465
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
Accumulated Depreciation		-	-	(14,064,037)	(247,386)	(14,311,423)
Total assets		\$ 301,385	334,110	21,137,116	585,869	22,358,480
<u>Liabilities</u>						
Current liabilities:						
Accrued interest		\$ -	-	7,917	-	7,917
Due within one year		-	-	150,000	-	150,000
Long-term liabilities:						
Due in more than one year		-	-	325,000	-	325,000
Total liabilities		\$ -	-	482,917	-	482,917
<u>Net Position</u>						
Invested in capital assets, net of related debt		\$ -	-	20,495,146	585,869	21,081,015
Restricted		301,385	334,110	159,053	-	794,548
Unrestricted		-	-	-	-	-
Total net position		\$ 301,385	334,110	20,654,199	585,869	21,875,563

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT

SCHEDULE E-4

Statement of Changes in Net Position
For the Year Ended October 31, 2013

	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	\$ 217	320	213	-	750
Rental Income	-	-	180,000	-	180,000
Miscellaneous	50	-	-	-	50
Total revenues	<u>267</u>	<u>320</u>	<u>180,213</u>	<u>-</u>	<u>180,800</u>
<u>Expenditures</u>					
Current					
Administrative expenditures	-	515	-	-	515
Project costs	-	-	-	-	-
Audit expenditures	-	2,950	-	-	2,950
Reimbursement	-	-	-	-	-
Miscellaneous	-	10	-	-	10
Capital outlay	-	-	-	-	-
Depreciation	-	-	1,016,569	49,635	1,066,204
Debt Service					
Interest	-	-	27,563	-	27,563
Total expenditures	<u>-</u>	<u>3,475</u>	<u>1,044,132</u>	<u>49,635</u>	<u>1,097,242</u>
Excess (deficiency) of revenues over (under) expenditures	<u>267</u>	<u>(3,155)</u>	<u>(863,919)</u>	<u>(49,635)</u>	<u>(916,442)</u>
Other financing sources (uses):					
Transfers in	-	17,475	-	-	17,475
Transfers out	(3,475)	-	(14,000)	-	(17,475)
Total other financing sources (uses)	<u>(3,475)</u>	<u>17,475</u>	<u>(14,000)</u>	<u>-</u>	<u>-</u>
Net change in net position	(3,208)	14,320	(877,919)	(49,635)	(916,442)
Net position - beginning	<u>304,593</u>	<u>319,790</u>	<u>21,532,118</u>	<u>635,504</u>	<u>22,792,005</u>
Net position - ending	<u>\$ 301,385</u>	<u>334,110</u>	<u>20,654,199</u>	<u>585,869</u>	<u>21,875,563</u>

COUNTY OF KENDALL, ILLINOIS
 COMBINING TRUST AND AGENCY FUNDS

SCHEDULE F-1

Statement of Fiduciary Net Position
 November 30, 2013

	Nonexpendable	Other Trust & Agency Funds						KenCom	Health Insurance Program	Totals	
	Trust Fund	Working Cash Fund	County Treasurer Agency Funds	Township Motor Fuel Agency Fund	County Clerk Agency Fund	Clerk of the Circuit Court Agency Funds	Court Services Agency Funds	Health Department Agency Funds	County Collector Funds		KenCom Agency Funds
<u>Assets</u>											
Cash in bank	\$ 100,000	4,305,972	423,785	838,368	1,530,182	13,106	36,191	87,119	2,636,156	15,932	9,986,811
Total assets	\$ 100,000	4,305,972	423,785	838,368	1,530,182	13,106	36,191	87,119	2,636,156	15,932	9,986,811
<u>Liabilities</u>											
Liabilities:											
Due to others	\$ -	4,305,972	423,785	838,368	1,530,182	13,106	36,191	87,119	2,636,156	-	9,870,879
Total liabilities	-	4,305,972	423,785	838,368	1,530,182	13,106	36,191	87,119	2,636,156	-	9,870,879
<u>Net Position</u>											
Net position	100,000	-	-	-	-	-	-	-	-	15,932	115,932
Total liabilities and net position	\$ 100,000	4,305,972	423,785	838,368	1,530,182	13,106	36,191	87,119	2,636,156	15,932	9,986,811

COUNTY OF KENDALL, ILLINOIS
 COUNTY TREASURER TRUST AND AGENCY FUNDS

SCHEDULE F-2

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2013

	Land Cash	Trust Account	Ravine Woods Pathway	Fields of Farm Colony	Right of Way Fund - Land Acquisition	Drainage Districts	Payroll Clearing
Cash balance, beginning of year	413,205	1,298,431	9,229	147,119	882,923	6,504	20,999
Additions	26,997	353,549	-	118	708,711	3,903	3,828,317
Deductions	16,649	-	22	95,258	1,311,081	3,899	3,819,337
(Increase) decrease in accounts receivable and other assets	-	-	-	-	-	-	-
Increase (decrease) in accounts payable	-	-	-	-	-	-	-
Cash balance, end of year	423,553	1,651,980	9,207	51,979	280,553	6,508	29,979

COUNTY OF KENDALL, ILLINOIS
 COUNTY TREASURER TRUST AND AGENCY FUNDS

SCHEDULE F-2
 (CONTINUED)

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2013

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mtg Foreclosure	HIDTA Grant Account	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Totals
Cash balance, beginning of year	\$ 5,116,077	191	(1,396,676)	23,641	-	6,210	6,527,853
Additions	12,560,443	44,664	1,575,405	321,882	500	22,246	19,446,735
Deductions	15,789,857	3,846	1,666,774	324,590	-	21,692	23,053,005
(Increase) decrease in accounts receivable and other assets	(16,501)	-	1,396,676	-	-	-	1,380,175
Increase (decrease) in accounts payable	-	-	5,348	-	-	(1,134)	4,214
Cash balance, end of year	\$ 1,870,162	41,009	(86,021)	20,933	500	5,630	4,305,972

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP MOTOR FUEL TAX AGENCY FUND

SCHEDULE F-3

Statement of Changes in Fiduciary Net Position
Year Ended November 30, 2013

Cash balance, beginning of year	\$	496,703
Additions:		
Revenue allotments		521,045
Interest income		251
Total receipts		<u>521,296</u>
Deductions:		
Distributions		<u>594,214</u>
Cash balance, end of year	\$	<u>423,785</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AGENCY FUND

SCHEDULE F-4

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

Cash balance, beginning of year	\$ 978,992
Additions	7,144,930
Deductions	<u>7,285,554</u>
Cash balance, end of year	<u>\$ 838,368</u>

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

SCHEDULE F-5

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

Cash balance, beginning of year	\$	1,381,511
Additions		5,310,720
Deductions		<u>5,162,049</u>
Cash balance, end of year	\$	<u>1,530,182</u>

COUNTY OF KENDALL, ILLINOIS
 COURT SERVICES AGENCY FUNDS

SCHEDULE F-6

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2013

	Juvenile Restitution Account	VIP Account	Totals
Cash balance, beginning of year	\$ 401	12,033	12,434
Additions	1,584	3,916	5,500
Deductions	1,628	3,200	4,828
(Increase) decrease in accounts receivable and other assets	-	-	-
Increase (decrease) in accounts payable	-	-	-
Cash balance, end of year	<u>\$ 357</u>	<u>12,749</u>	<u>13,106</u>

COUNTY OF KENDALL, ILLINOIS
 HEALTH DEPARTMENT AGENCY FUNDS

SCHEDULE F-7

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2013

	Kendall-Grundy Community Services	Drive to Success	Totals
Cash balance, beginning of year	\$ 18,655	179	18,834
Additions	38,318	47,939	86,257
Deductions	36,260	32,640	68,900
(Increase) decrease in accounts receivable and other assets	-	-	-
Increase (decrease) in accounts payable	-	-	-
Cash balance, end of year	<u>\$ 20,713</u>	<u>15,478</u>	<u>36,191</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY COLLECTOR AGENCY FUNDS

SCHEDULE F-8

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

	Totals	Tax Collection Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 48,857	48,855	2
Additions	287,629,276	287,627,197	2,079
Deductions	287,591,014	287,591,014	-
Cash balance, end of year	<u>\$ 87,119</u>	<u>85,038</u>	<u>2,081</u>

COUNTY OF KENDALL, ILLINOIS
INSURANCE PROGRAM

SCHEDULE F-9

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2013

Cash balance, beginning of year	\$	32,039
Additions		375,000
Deductions		<u>391,107</u>
Cash balance, end of year	\$	<u>15,932</u>

COUNTY OF KENDALL, ILLINOIS
 KENCOM AGENCY FUNDS

SCHEDULE F-10

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2013

	KenCom Operations Account*	911 Board Account	ETSB Building Account	ETSB Equipment Account	Totals
Cash balance, beginning of year	\$ 133,538	544,980	625,000	633,204	1,936,722
Additions	2,039,887	854,258	100,000	993,767	3,987,912
Deductions	1,979,282	851,655	100,000	506,553	3,437,490
(Increase) decrease in accounts receivable and other assets	-	150,000	-	-	150,000
Increase (decrease) in accounts payable	(988)	-	-	-	(988)
Cash balance, end of year	\$ 193,155	697,583	625,000	1,120,418	2,636,156

* In the prior year, the KenCom Operations Account was included as a special revenue fund of the County. Effective January 1, 2013, KenCom is a legally separate entity. The County holds funds on behalf of KenCom, so this account is presented as an agency fund of the County as of 11/30/2013.

SUPPLEMENTAL DATA

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year				
	2008	2009	2010	2011	2012
Assessed valuations	\$ 3,277,539,459	3,365,125,620	3,172,454,510	2,917,287,004	2,670,163,229
Tax rates:					
General	0.2775	0.2723	0.3055	0.3423	0.3973
County Highway	0.0427	0.0436	0.0462	0.0509	0.0552
County Bridge	0.0182	0.0177	0.0187	0.0194	0.0215
County Health	0.0228	0.0225	0.0239	0.0260	0.0284
Mental Health	0.0273	0.0276	0.0293	0.0318	0.0348
Illinois Municipal Retirement	0.0604	0.0617	0.0679	0.0773	0.0888
Social Security	0.0357	0.0369	0.0407	0.0443	0.0502
Tuberculosis	0.0004	0.0004	0.0008	0.0005	0.0006
Federal Aid Matching	0.0002	0.0002	0.0002	0.0001	0.0002
Liability Insurance	0.0202	0.0214	0.0233	0.0266	0.0302
Senior Citizens	0.0097	0.0099	0.0108	0.0118	0.0129
VAC	0.0106	0.0108	0.0117	0.0131	0.0146
Extension Education	0.0053	0.0053	0.0057	0.0062	0.0068
Totals	0.5310	0.5302	0.5847	0.6502	0.7412
Tax extensions:					
General	\$ 9,095,172	9,163,910	9,692,166	9,692,166	10,607,223
County Highway	1,399,509	1,465,512	1,465,357	1,465,357	1,474,998
County Bridge	596,512	594,281	593,883	593,883	575,153
County Health	747,279	756,817	756,948	756,948	756,991
Mental Health	894,768	928,438	928,260	928,260	927,882
Illinois Municipal Retirement	1,979,634	2,075,946	2,155,366	2,155,366	2,370,037
Social Security	1,170,082	1,243,077	1,290,872	1,290,872	1,340,155
Tuberculosis	13,110	14,134	25,062	25,062	15,220
Federal Aid Matching	6,555	5,048	5,076	5,076	4,005
Liability Insurance	662,063	719,127	737,913	737,913	806,122
Senior Citizens	317,921	331,465	343,577	343,577	343,917
VAC	347,419	364,107	371,177	371,177	389,844
Extension Education	173,710	178,688	182,099	182,099	180,770
Totals	\$ 17,403,734	17,840,550	18,547,755	18,547,756	19,792,318
Tax collections	\$ 17,314,136	17,766,695	18,515,206	18,972,399	19,733,515

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	Tax Year				
	2008	2009	2010	2011	2012
Assessed valuations	\$ 3,277,539,459	3,365,125,620	3,172,454,510	2,917,287,004	2,670,163,229
Tax rates:					
Public Building					
Commission					
Lease	0.0414	0.0432	0.0550	0.0496	0.0067
Tax extensions:					
Public Building					
Commission					
Lease	\$ 1,356,901	1,455,080	1,744,215	1,447,558	180,236
Tax collections	\$ 1,349,914	1,449,060	1,741,156	1,447,813	178,884

Statement of Charges and Credits to
County Collector for Property Taxes

	Tax Year Levy				
	2012	2011	2010	2009	2008
Charges to Collector:					
Current taxes expended by					
County Clerk	\$ 285,886,116	281,773,151	277,130,680	262,659,988	253,720,265
Interest Earned	2,079	5,150	6,700	25,000	58,700
Additional assessments	1,741,082	1,440,913	1,048,803	887,493	1,169,273
Total charges to collector	<u>\$ 287,629,277</u>	<u>283,219,214</u>	<u>278,186,183</u>	<u>263,572,481</u>	<u>254,948,238</u>
Credits to Collector:					
Real estate tax forfeited	\$ 38,263	13,778	15,277	278,797	221,936
Erroneous assessments and abatements	4,268,550	2,046,555	539,813	628,040	996,895
Distributions to taxing bodies	283,322,464	281,158,881	277,631,093	262,665,644	253,729,407
Total credits to collector	<u>\$ 287,629,277</u>	<u>283,219,214</u>	<u>278,186,183</u>	<u>263,572,481</u>	<u>254,948,238</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, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of County of Kendall, Illinois, as of and for the year ended November 30, 2013, and the related notes to the financial statements, which collectively comprise County of Kendall, Illinois' basic financial statements, and have issued our report thereon dated January 16, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered County of Kendall, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of County of Kendall, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of County of Kendall, Illinois' internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether County of Kendall, Illinois' financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

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

Report on Compliance for Each Major Federal Program

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 County of Kendall, Illinois' major federal programs for the year ended November 30, 2013. County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of County of Kendall, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of County of Kendall, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, County of Kendall, Illinois', complied, in all material respects, with the types of 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, 2013.

Report on Internal Control Over Compliance

Management of County of Kendall, Illinois', is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered County of Kendall, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 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. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of 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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 16, 2014

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

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	13-231035	\$ 146,072	146,072	
DOE Weatherization	81.042	10-403035	41,992		
		10-404035	33,006	74,998	
Low income home energy assistance block grant	93.568	12-224035	966,341		*
		13-224035	1,000,225		*
Weatherization HHS	93.568	12-221035	159,680	2,126,246	*
S/A Prev & Treat Block Grant	93.959	43CSC00175	19,475		
		43CRC00282	48,553	68,028	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	63,477	63,477	
Public Health Emergency Preparedness	93.069	27180045	3,286		
		37180045A	46,205		
		47180045B	34,012		
Cities Readiness Initiative (CRI)	93.069	27180107	2,058		
		37180107A	29,615		
		47180107B	19,248		
Risk Based Funding Initiative (RBF)	93.069	27180129A	20,504	154,928	
Affordable Care Act In-Person Counselor	93.525	40180040B	6,936	6,936	
We Choose Health Grant	93.531	32180020A	93,969	93,969	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		170,036	170,036	
Child Support Enforcement Program	93.563		5,840	5,840	

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Part E	93.052		6,978	6,978	
<u>Passed through Illinois State Board of Elections</u>					
VAID III	93.617		4,650	4,650	
<u>U.S. Department of Justice</u>					
SCAAP	16.606		7,124	7,124	
<u>U.S. Office of National Drug Control Policy</u>					
High Intensity Drug Trafficking Areas (HITDA)	95.001		1,667,524	1,667,524	
<u>U.S. Department of Agriculture</u>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	43CSC00175	115,096		*
		FCSRE00911	92,780		*
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	656,240	864,116	*
<u>Environmental Protection Agency</u>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.605	35382045A	913	913	
<u>Passed through Illinois Emergency Management Agency</u>					
Radon Grant Program	66.032		9,743	9,743	

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
<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	66,028 <u>965</u>	66,993	* *
Sustained Traffic Enforcement Program (STEP)	20.600	OP-13-200 OP2-0047-210	8,253 <u>3,905</u>	12,158	
RTA New Freedom	20.521		77,676	77,676	
Non-metro Area Transportation Grant	20.509	IL-18-X-018	<u>112,823</u>	<u>112,823</u>	
Total Expenditures of Federal Awards			<u>\$ 5,741,228</u>	<u>5,741,228</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2013

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 County of Kendall reporting entity is defined in the Summary of Significant Accounting Policies section (Note 1) of the County's basic financial statements. 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. Federal awards received directly from federal agencies, as well as federal awards passed through to other government agencies are included on the schedule.

NOTE B: SUBRECIPIENTS

The County of Kendall, Illinois provided the following federal awards to subrecipients:

Chicago HIDTA (see Note D)	\$1,667,524
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NOTE C: NON-MONETARY

Non-monetary assistance is reported in the schedule at the fair market value of the non-monetary assistance received and disbursed.

The County participates in the Supplemental Food Program for Women, Infants, and Children (WIC), and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by Kendall County and redeemed during the year ended November 30, 2013 was \$656,240 and is reported in the Schedule of Expenditures of Federal Awards.

The County receives vaccines at no charge from the Illinois Department of Public Health through federally assisted programs. The value of vaccines activity during the year ended November 30, 2013 is as follows:

Inventory December 1, 2012	Acquisitions	Usage	Inventory November 30, 2013
\$ 114,391	63,477	97,243	80,625

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). A Expenditures pre-approved by the Chicago HITDA, and grant funds are reimbursed to Kendall County. During the 2013 fiscal year, \$1,667,524 was expended.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2013

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 #93.568), Low Income Home Energy Assistance Block Grant (CFDA #93.568), 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, 2013**

There were no Single Audit findings for the fiscal year ended November 30, 2012.