

**County of Kendall, Illinois**

Yorkville, Illinois

Financial Report

Year Ended November 30, 2016

# County of Kendall, Illinois

Year Ended November 30, 2016

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## Table of Contents

<b>Independent Auditor's Report</b>	1 - 3
<b>Management's Discussion and Analysis</b>	4 - 14
<b>Basic Financial Statements:</b>	
Government-Wide Financial Statements:	
Statement of Net Position	15 - 16
Statement of Activities	17
Fund Financial Statements:	
Governmental Funds:	
Balance Sheet	18 - 19
Reconciliation of the Balance Sheet to the Statement of Net Position	20
Statement of Revenues, Expenditures and Changes in Fund Balances	21 - 22
Reconciliation of the Statement of Revenues, Expenditures and Changes In Fund Balances to the Statement of Activities	23
Fiduciary Funds –	
Statement of Fiduciary Net Position	24
Statement of Changes in Fiduciary Net Position	25
Notes to Financial Statements	26 - 73
<b>Required Supplementary Information:</b>	
General Fund:	
Statement of Revenues, Expenditures and Changes in Fund Balance – Budget and Actual	74
Detailed Schedule of Revenues – Budget and Actual	75 - 76
Summary Schedule of Departmental Expenditures	77
Detailed Schedule of Expenditures – Budget and Actual	78 - 91
Illinois Municipal Retirement and Social Security Fund –	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	92
Transportation Sales Tax Fund –	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	93
Public Safety Sales Tax Fund –	
Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual	94

# County of Kendall, Illinois

Year Ended November 30, 2016

---

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund (IMRF) – IMRF Regular Plan	95
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund (IMRF) IMRF SLEP Plan	96
Multiyear Schedule of Changes in Net Pension Liability and Related Ratios – Illinois Municipal Retirement Fund (IMRF) IMRF ECO Plan	97
Multiyear Schedule of IMRF Contributions	98
Notes to Required Supplementary Information	99 - 100
<b>Supplementary Information:</b>	
Combining Balance Sheet – General Fund	101
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – General Fund	102
Nonmajor Governmental Funds:	
Combining Balance Sheet	103 - 116
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances	117 - 130
Special Revenue Funds -	
Statement of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual:	
Animal Control Fund	131 -132
County Bridge Fund	133
County Highway Fund	134 - 135
County Motor Fuel Tax Fund	136
Court Automation Fund	137
Economic Development Commission Fund	138
Extension Education Fund	139
Federal Aid Matching Fund	140
Indemnity Fund	141
Liability Insurance Fund	142
Community 708 Mental Health Fund	143
Veterans’ Assistance Commission Fund	144 - 145
Recorder’s Document Storage Fund	146
Tuberculosis Fund	147
Child Support Collection Fund	148
Court Security Fund	149
Probation Services Fund	150
Drug Abuse Fund	151
State’s Attorney Drug Enforcement Fund	152
Senior Citizens’ Fund	153
Courthouse Restoration Fund	154

# County of Kendall, Illinois

Year Ended November 30, 2016

---

## Special Revenue Funds (continued) -

### Statement of Revenues, Expenditures, and Changes in Fund Balances -

#### Budget and Actual (continued):

Tax Sale Automation Fund	155
Circuit Clerk Document Storage Fund	156
Law Library Fund	157
Geographic Information System – Mapping Fund	158
Geographic Information System – Recorder Fund	659
County Health and Human Services Department Fund	150 – 162
Restricted for WIC Fund	163
Sheriff Prevention – Alcohol/Criminal Violence Fund	164
Coroner Death Certificate Grant Fund	165
Sale in Error Interest Fund	166
CSBG – Revolving Loan Fund	167
Child Advocacy Center Fund	168
Highway - Restricted Fund	169
Rental Housing Support Program Fund	170
Animal Population Control Fund	171
State Pet Population Control Fund	172
Transportation Alternatives Program Fund	173
County Special Reserve Fund	174
Restricted Economic Development Grant Fund	175
Circuit Clerk Operation/Administration Fund	176
Kendall County Area Transit Fund	177
Coroner's Special Fees Fund	178
Public Building Commission Lease Fund	179
Sheriff Vehicle Fund	180
Sheriff E-Ticket Fund	181
Electronic Citation Fund	178
Sheriff FTA Fund	183
Animal Medical Care Fund	184
Salt Storage Building Maintenance Fund	185
County Clerk Death Certificate Surcharge Fund	186
Jail Commissary Fund	187
Hire Back Transportation Safety Highway Fund	188
Sheriff's Range Fund	189
State's Attorney Records Automation Fund	100
HIDTA Grant Fund	191
HAVA Grant Fund	192
HGBF K-9 Grant Fund	193
County Drug Service Fund	194
Drug Court Fund	195
Cook County Reimbursement Fund	196
Sheriff Special Assignment Fund	197

# County of Kendall, Illinois

Year Ended November 30, 2016

---

## Capital Projects Funds:

Statement of Revenues, Expenditures, and Changes in Fund Balances -

Budget and Actual:

Capital Improvement Fund	198
Animal Control Capital Improvement Fund	199
County Building Fund	200
Courthouse Expansion Construction Fund	201
Public Safety Capital Improvement Fund	202

## Debt Service Funds:

Statement of Revenues, Expenditures, and Changes in Fund Balances -

Budget and Actual:

Courthouse Debt Service Fund	203
Administrative Debt Service Fund	204
Jail Bond Debt Service Fund	205
Administrative Building Bond Proceeds - 2011 Fund	206

## Discretely Present Component Unit - Kendall County Forest Preserve:

Balance Sheet	207 - 208
Statement of Revenues, Expenditures and Changes in Fund Balances	209 - 210

## Discretely Present Component Unit - Kendall County Public Building Commission:

Balance Sheet	211
Statement of Revenues, Expenditures and Changes in Fund Balances	212

## All Agency Funds

Combining Statement of Changes in Assets and Liabilities	213 - 218
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## Schedule of Bonds Payable

219 - 229

## Schedule of IMRF Funded Ratio

230

## Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

231



## **Independent Auditor's Report**

To the County Board  
County of Kendall, Illinois  
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 County of Kendall, Illinois, (the "County") as of and for the year ended November 30, 2016, 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, 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 did not audit the financial statements of the Kendall County Public Building Commission (discretely presented component unit), which represents 0.00 percent, 0.00 percent, and 0.00 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We did not audit the financial statements of the Kendall County Emergency Phone System and Communications Board (aggregate remaining fund information) , which represents 52.47 percent, 0.00 percent and 0.00 percent, respectively of the assets, net position and revenues of statement of fiduciary net position. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts in the component units and fiduciary funds, is based solely on the reports of other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States 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 County of Kendall, Illinois, as of November 30, 2016, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States require that the management's discussion and analysis and required supplementary information on pages 4 through 14, 74 through 100, 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, 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.

#### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The supplementary information on pages 101 through 230 is presented for purposes of additional analysis and is not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

The 2015 comparative information in the supplementary information was subjected to the auditing procedures applied by us and our audit report dated February 24, 2016, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2015 financial statements taken as a whole.

The assessed valuations, tax rates, tax extensions and tax collections on page 231 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

## **Report on Summarized Comparative Information**

We have previously audited County's 2015 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 24, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended November 30, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

## **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 8, 2017, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Wipfli LLP*

Sterling, Illinois  
March 8, 2017



## **Management's Discussion and Analysis**

# County of Kendall, Illinois

## Management's Discussion and Analysis

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County of Kendall, Illinois' (the "County") management's discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activities, (3) identify changes in the County's financial position (its ability to meet future financial demands and conditions), (4) identify any material deviations from the governmental unit's financial plan (approved budget), and (5) identify individual fund issues or concerns.

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2016 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

### **FINANCIAL HIGHLIGHTS FOR FY2016**

- The County's net position increased \$21.7 million to \$149.5 million in 2016 from \$127.8 million in 2015 (restated). The Kendall County Public Building Commission dissolved as of October 31, 2016. All remaining fund balances and capital assets were transferred to Kendall County. In addition, several significant road construction projects were finished and started during the current year. As a result, an additional \$18.8 million was added to capital assets.
- During the current fiscal year, the County's total revenues exceeded total expenses by \$21.7 million.
- The County's General Fund ended the year with a fund balance of \$16.4 million which represents a 7.8% decrease from the prior year. The IMRF and Social Security Fund ended the year with a fund balance of \$1.8 million and the Transportation Sales Tax Fund ended the year with a fund balance of \$9.4 million. The Public Safety Sales Tax Fund ended the year with a fund balance of \$4.0 million. The Courthouse Debt Service ended the year with a fund balance of \$1.9 and overall, the County ended the year with a fund balance of \$50.9 which represents a 7.2% increase from the prior year.
- The General Fund's total expenditures of \$24.6 million were \$1.5 million less than the \$26.1 million budgeted for the 2016 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 provide information about the activities of the County as a whole and present a long-term view of the County's finances. 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 and 2) Kendall County Public Building Commission. The Kendall County Public Building Commission dissolved as of October 31, 2016. All remaining fund balances and capital assets were transferred to Kendall County.

### **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 supplementary information. The basic financial statements include two types of statements that present different views of the County:

**Government-wide Financial Statements:** The government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the County's net position 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 position 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 bases 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 these 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 these 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 Illinois Municipal Retirement and Social Security Fund, the Transportation Sales Tax Fund, the Public Safety Sales Tax Fund, and the Courthouse Debt Service Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major governmental funds.

### **OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

- *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, Multiyear Schedules of Changes in Net Pension Liability and Related Ratios, and the Multiyear Schedule of IMRF Contributions 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").

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 supplementary 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.

**OVERVIEW OF KENDALL COUNTY FINANCIAL PROCEDURES (continued)**

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:

- 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 two sources of revenue: property taxes and replacement taxes. 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.

Major Debt Service Fund:

- The Courthouse Debt Service Fund – The source of monies in this fund are from interfund transfers. The expenditures in this fund are the principal and interest payments on debt outstanding.

# County of Kendall, Illinois

## Management's Discussion and Analysis

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### **OVERVIEW OF KENDALL COUNTY FINANCIAL PROCEDURES (continued)**

#### **Non-major Special Revenue Funds:**

Animal Control Fund	County Bridge Fund
County Highway Fund	County Motor Fuel Tax Fund
Court Automation Fund	Economic Development Commission Fund
Extension Education Fund	Federal Aid Matching Fund
Indemnity Fund	Liability Insurance Fund
Community 708 Mental Health Fund	Veterans' Assistance Commission Fund
Recorder's Document Storage Fund	Tuberculosis Fund
Child Support Collection Fund	Court Security Fund
Probation Services Fund	Drug Abuse Fund
State's Attorney Drug Enforcement Fund	Senior Citizens Fund
Courthouse Restoration Fund	Tax Sale Automation Fund
Circuit Clerk Document Storage Fund	Law Library Fund
Geographic Information System – Mapping Fund	Geographic Information System – Recorder Fund
County Health and Human Services Department Fund	Restricted for WIC Fund
Sheriff Prevention – Alcohol/Criminal Violence Fund	Coroner Death Certificate Grant Fund
Sale in Error Interest Fund	CSBG – Revolving Loan Fund
Child Advocacy Center Fund	Highway – Restricted Fund
Rental Housing Support Program Fund	Animal Population Control Fund
State Pet Population Control Fund	Transportation Alternatives Program Fund
County Special Reserve Fund	Restricted Economic Development Grant
Circuit Clerk Operation/Administration Fund	Kendall County Area Transit Fund
Coroner's Special Fees Fund	Public Building Commission Lease Fund
Sheriff Vehicle Fund	Sheriff E-Ticket Fund
Electronic Citation Fund	Sheriff FTA Fund
Animal Medical Care Fund	Salt Storage Building Maintenance Fund
County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund
Hire Back Transportation Safety Highway Fund	Sheriff's Range Fund
State's Attorney Records Automation Fund	HIDTA Grant Fund
HAVA Grant Fund	HGBF K-9 Grant Fund
County Drug Service Fund	Drug Court
Cook County Reimbursement	Sheriff Special Assignment

#### **Capital Projects Funds:**

Capital Improvement Fund  
Animal Control Capital Improvement Fund  
County Building Fund  
Courthouse Expansion Construction Fund  
Public Safety Capital Improvement Fund

#### **Debt Service Funds:**

Administrative Debt Service Fund  
Jail Bond Debt Service Fund  
Administrative Building Bond Proceeds – 2011 Fund

# County of Kendall, Illinois

## Management's Discussion and Analysis

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

As previously addressed, net position may serve the purpose over time as a useful indicator of a County's financial position. To that end, Kendall County's assets exceeded its liabilities by \$149.5 million for FY2016.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2016 and 2015 (restated).

<b>Net Position (in millions)</b>		
<b>Governmental Activities</b>		
<b>November 30</b>		
	<b>2016</b>	<b>As Restated 2015</b>
Current assets	\$57.8	\$54.6
Noncurrent assets	138.2	119.5
<b>Total assets</b>	<b>196.0</b>	<b>174.1</b>
Deferred outflows of resources	10.2	4.7
<b>Total assets and deferred outflows of resources</b>	<b>206.2</b>	<b>178.8</b>
Current liabilities	6.3	6.9
Noncurrent term liabilities	48.8	42.9
<b>Total liabilities</b>	<b>55.1</b>	<b>49.8</b>
Deferred inflows of resources	1.6	1.2
<b>Total liabilities and deferred inflows</b>	<b>56.7</b>	<b>51.0</b>
Net position		
Net investment in capital assets	104.9	84.0
Restricted	32.2	28.4
Unrestricted	12.4	15.4
<b>Total net position</b>	<b>\$149.5</b>	<b>\$127.8</b>

**Total Assets and Deferred Outflows of Resources:** At the end of FY 2016, total assets and deferred outflows of resources were \$206.2 million compared to \$178.8 million for FY 2015 (restated).

**Total Liabilities and Deferred Inflows of Resources:** At the end of FY 2016, total liabilities and deferred inflows of resources stood at \$56.7 million versus \$51.0 million at the end of FY 2015 (restated).

**Net Position:** At the close of the FY 2016, County net position stood at \$149.5 million, an increase of \$21.7 million from FY 2015 restated net position.

# County of Kendall, Illinois

## Management's Discussion and Analysis

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

The following condensed financial information was derived from the Government-Wide Statement of Activities and reflects how the County's net position changed during the fiscal years.

<b>Changes in Net Position (in millions)</b>		
<b>Governmental Activities</b>		
<b>For the year ended November 30</b>		
	<b>2016</b>	<b>As Restated 2015</b>
<b>Revenues:</b>		
Program revenues:		
Charge for services	\$6.9	\$6.9
Operating grants and contributions	5.5	5.3
Capital grants and contributions	21.4	3.2
General revenue:		
Local property taxes	20.8	20.3
Other taxes	16.6	17.3
Miscellaneous	1.2	0.5
Total revenues	72.4	53.5
<b>Expenses:</b>		
General control and administration	11.8	11.6
Public safety	13.1	8.5
Judiciary and court	7.0	6.3
County development	0.3	0.2
Corrections	4.2	4.5
Highways and bridges	6.1	9.5
Public health	6.3	5.3
Education	0.3	0.3
Unallocated interest	1.6	1.1
Total expenses	50.7	47.3
Change in net position	21.7	6.2
Net position beginning of year as previously reported	127.8	129.7
Prior period adjustment	0.0	(8.1)
Net position beginning of year as restated	127.8	121.6
Net position, ending	\$149.5	\$127.8

**Total Revenues:** Revenues increased by \$18.9 million from FY 2015 to FY 2016. This increase is mostly related to \$18.0 million of capital assets contributed to the County from the dissolution of the Kendall County Public Building Commission. 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 and income tax decreased during the current year. Permits, fees, and other miscellaneous revenues increased during the current year.



# County of Kendall, Illinois

## Management's Discussion and Analysis

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)**

**Total Expenses:** The majority of the expenses in the County budget continue to be salaries and benefits. Health insurance costs have steadily increased for the County.

In FY 2016, the County pension costs increased due to the rising level of salaries and the sluggish investment returns secured by IMRF.

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2016</b>	<b>2015</b>	<b>2016</b>	<b>2015</b>
General control and administration	\$11.8	\$11.6	(\$9.4)	\$8.4
Public safety	13.1	8.5	11.6	7.1
Judiciary and court	7.0	6.3	4.8	4.0
County development	0.3	0.2	0.3	0.2
Corrections	4.2	4.5	3.1	2.9
Highways and bridges	6.1	9.5	1.6	5.7
Public health	6.3	5.3	3.1	2.2
Education	0.3	0.3	0.3	0.3
Unallocated interest	1.6	1.1	1.6	1.1
	\$50.7	\$47.3	\$17.0	\$31.9

**Change in Net Position:** Net position increased by approximately \$21.7 million during the current fiscal year. Capital assets increased by close to \$18.8 million due to capital assets contributed to the County from the dissolution of the Kendall County Public Building Commission and road construction in progress, less the depreciation expense recorded. The most significant addition was \$18.0 million from the dissolution of the Kendall County Public Building Commission. Long-term debt outstanding decreased by \$2.4 million.

### **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 2016 budget process.

### **General Fund and Major Special Revenue Funds Budget Variance Analysis**

#### **General Fund Revenues**

The most significant revenues for the General Fund during fiscal year 2016 were property taxes, intergovernmental revenues, and charges for service. Budgeted revenues exceeded actual expenditures in the General Fund by approximately \$925 thousand. The variance relates to state income tax, corrections department fees, and federal inmate revenues being less than anticipated.

#### **General Fund Expenditures**

Actual expenditures exceeded budgeted expenditures in the General Fund by approximately \$1.5 million. The primary reason for the variance was due to the fact that anticipated costs for corrections, sheriff, health insurance, election costs and contingency costs were more than originally anticipated.

**General Fund and Major Special Revenue Funds Budget Variance Analysis (continued)**

Illinois Municipal Retirement and Social Security Fund Revenues

The IMRF and Social Security Fund received most of its revenues from property taxes and intergovernmental receipts. The overall budgeted revenues were equal to actual revenues received.

Illinois Municipal Retirement and Social Security Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by \$535 thousand. The primary reason for the variance was due to the fact that required contributions to Social Security were \$190 thousand less than anticipated and required contributions to IMRF were \$336 thousand less than anticipated.

Transportation Sales Tax Fund Revenues

The Transportation Sales Tax Fund received most of its revenues from sales tax and intergovernmental receipts. The actual revenues received exceeded budgeted revenues by \$687 thousand. The primary reason for the variance was due to the fact that \$471 thousand was reimbursed by the State of Illinois and \$205 thousand reimbursed by the Village of Minooka for their share of Mid-Point construction that was not originally projected in the budget.

Transportation Sales Tax Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$6.9 million. The primary reason for the variance was due to the fact that road and bridge construction was less than projected by \$6.1 million. Land acquisition costs were \$679 thousand less than anticipated.

Public Safety Sales Tax Fund Revenues

The Public Safety Sales Tax Fund received most of its revenues from sales tax. The actual revenues received exceeded budget revenues by \$179 thousand. The primary reason for the variance was due to the fact that \$171 thousand was reimbursed by the State of Illinois that was not originally projected in the budget.

Public Safety Sales Tax Fund Expenditures

The overall expenditures were equal to budgeted expenditures.

**DESCRIPTION OF SIGNIFICANT CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY**

The Kendall County Public Building Commission (KCPBC) dissolved as of October 31, 2016. All remaining fund balances and capital assets were transferred to Kendall County. As a result, the County received \$18,011,943 of net book value of capital assets.

The construction on Eldamain Road Bridge was started during FY2014. \$1.1 million was completed during FY2016.

During FY2016, the County began the reconstruction of Sherrill Road. The estimated total cost of the project currently contracted is \$4.7 million. As of November 30, 2016, the County has expended \$1.3 million. The estimated date of completion is FY2017.

The County issued 5.0 million of new debt, and paid down \$2.5 million of existing debt during the year.

# County of Kendall, Illinois

## Management's Discussion and Analysis

### **DESCRIPTION OF SIGNIFICANT CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY (continued)**

#### Capital Assets

At November 30, 2016, the County of Kendall had \$137.9 million invested in capital assets, net of accumulated depreciation. See note 5 for more information on assets.

	<b>Capital Assets at Year-end (Net of Depreciation)</b>	
	<b>Governmental Activities</b>	
	<b>2016</b>	<b>2015</b>
Land and improvements	\$7.4	\$4.7
Construction in progress	6.2	3.2
Buildings and improvements	60.1	46.1
Equipment	1.2	1.0
Infrastructure	63.0	64.1
<b>Totals</b>	<b>\$137.9</b>	<b>\$119.1</b>

#### Debt

At year end, the County had \$32.4 million in bonds and notes outstanding in 2016 compared to \$35.9 million in 2015. See the notes 11 and 12 to financial statements for more information on outstanding debt.

	<b>Outstanding Debt at Year End</b>		
	<b>Governmental Activities</b>		
	<b>2016</b>	<b>2015</b>	<b>Due in One Year</b>
General obligation bonds:			
Series 2007A	\$2.0	\$2.3	\$1.0
Series 2007B	5.3	5.3	0.0
Series 2008	0.5	6.4	0.5
Series 2009	9.6	10.0	0.3
Refunding bonds:			
Series 2010	6.4	8.0	0.9
Series 2011	3.5	3.9	0.2
Series 2016	5.0	0.0	0.0
Capital lease	0.1	0.0	0.0
<b>Totals</b>	<b>\$32.4</b>	<b>\$35.9</b>	<b>\$2.9</b>

## **FACTORS LIKELY TO HAVE A POTENTIAL IMPACT ON FINANCIAL POSITION**

In response to slower growth, the County has made efforts to limit operational expenditures. The State Legislature of Illinois appears intent to improve the financial position of the State. Some methods considered by the State Legislature to improve the State's financial position would make distribution of statutory revenues to the County more secure.

## **ANALYSIS OF THE COUNTY'S FINANCIAL POSITION AND RESULTS OF OPERATIONS**

The County remains in good financial position and maintains ample cash reserves to prevent cash flow problems. Standard & Poor's Ratings Services assigned "AA" long-term rating to Kendall County for the most recent refunding of general obligation/alternate-revenue source bonds and affirmed "AA" long-term rating and underlying rating (SPUR) for the County's existing GO debt. The rating agency's outlook for the County is stable. The rating agency's outlook reflects the 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 strong reserves.

"AA" rated bonds are judged to be of very high quality. The rating denotes expectations of low credit risk and the capacity for payment of financial commitments is considered strong. County borrowing is far below stipulated maximums and the County continues to improve its physical facilities in order to prolong their useful life.

## **REQUESTS FOR INFORMATION**

This financial report is designed to provide our citizens, taxpayers, customers, and potential creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to:

County Clerk's Office  
Kendall County  
111 W Fox Street  
Yorkville, Illinois

## **Basic Financial Statements**

# County of Kendall, Illinois

## Statement of Net Position

November 30, 2016

(With Summarized Figures for 2015)

ASSETS	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2016	2015	2016	2016
Current assets:				
Cash, deposits, and investments	\$51,361,487	\$48,076,370	\$7,434,002	\$0
Receivables:				
Property taxes	0	0	5,055,840	0
Due from State of Illinois	5,617,408	5,649,893	0	0
Notes	67,274	53,751	0	0
Other receivables	364,197	473,433	28,564	0
Inventory	4,077	4,730	0	0
Prepaid expenses	341,085	323,642	0	0
Unamortized bond discount	4,496	4,497	0	0
<b>Total current assets</b>	<b>57,760,024</b>	<b>54,586,316</b>	<b>12,518,406</b>	<b>0</b>
Noncurrent assets:				
Unamortized bond discount	74,887	79,383	0	0
Notes receivable	232,879	267,878	0	0
Capital assets:				
Land and construction in progress	13,594,976	7,845,476	64,997,346	0
Depreciable assets	187,757,068	155,609,596	8,229,083	0
Less: accumulated depreciation	(63,457,516)	(44,327,514)	(3,636,331)	0
<b>Total noncurrent assets</b>	<b>138,202,294</b>	<b>119,474,819</b>	<b>69,590,098</b>	<b>0</b>
Deferred outflows of resources:				
Deferred outflows of pension resources	10,231,583	4,672,736	249,407	0
<b>Total assets and deferred outflows of resources</b>	<b>206,193,901</b>	<b>178,733,871</b>	<b>82,357,911</b>	<b>0</b>

See Accompanying Notes to Financial Statements.

LIABILITIES	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2016	2015	2016	2016
Current liabilities:				
Accounts payable	1,855,553	2,625,862	4,581	0
Accrued payroll	1,211,791	1,276,635	24,974	0
Refundable deposits	0	0	19,000	0
Accrued interest	306,550	344,639	847,168	0
Unamortized bond premium	80,216	49,293	243,861	0
Capital lease payable	10,444	0	0	0
Bonds payable	2,880,000	2,560,000	2,335,000	0
Total current liabilities	6,344,554	6,856,429	3,474,584	0
Noncurrent liabilities: -				
Accrued compensated absences	724,871	578,534	24,005	0
Net pension liability	17,930,288	9,427,254	349,706	0
Unamortized bond premium	597,316	336,071	2,095,226	0
Capital lease payable	45,804	0	0	0
Bonds payable	29,473,762	32,518,762	42,650,000	0
Total noncurrent liabilities	48,772,041	42,860,621	45,118,937	0
Total liabilities	55,116,595	49,717,050	48,593,521	0
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unamortized gain on refunding	921,312	504,019	1,614,012	0
Deferred inflows of pension resources	671,161	681,362	11,694	0
Unavailable property taxes	0	0	5,055,840	0
Total deferred inflows of resources	1,592,473	1,185,381	6,681,546	0
Total liabilities and deferred inflows of resources	56,709,068	50,902,431	55,275,067	0
<b>NET POSITION</b>				
Net investment in capital assets	104,886,369	84,048,796	24,605,098	0
Restricted	32,150,053	28,360,983	7,144,831	0
Unrestricted	12,448,411	15,421,661	(4,667,085)	0
Total net position	\$149,484,833	\$127,831,440	\$27,082,844	\$0

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Statement of Activities

For the year ended November 30, 2016

(With Summarized Figures for 2015)

Functions/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities		Total Component Units	
					2016	2015	Forest Preserve	Public Building Commission
Governmental activities:								
General control and administration	\$11,772,574	\$2,703,874	\$489,349	\$18,011,943	\$9,432,592	(\$8,379,141)	\$0	(\$18,642,173)
Public safety	13,141,589	954,618	615,948	\$39,335	(11,531,688)	(7,114,431)	0	0
Judiciary and court	6,965,319	1,866,945	292,947	0	(4,805,427)	(3,989,955)	0	0
County development	275,554	0	0	0	(275,554)	(217,421)	0	0
Corrections	4,241,807	820,114	292,371	0	(3,129,322)	(2,942,589)	0	0
Highways and bridges	6,062,898	116,406	1,060,833	3,288,775	(1,596,884)	(5,746,336)	0	0
Public health	6,275,459	403,865	2,752,534	0	(3,119,060)	(2,174,164)	0	0
Education	303,691	0	0	0	(303,691)	(276,197)	0	0
Culture and recreation	0	0	0	0	0	0	(1,219,714)	0
Unallocated depreciation	0	0	0	0	0	0	0	(1,182,370)
Interest expense	1,638,613	0	0	0	(1,638,613)	(1,085,281)	(3,672,514)	0
<b>Total governmental activities</b>	<b>\$50,677,504</b>	<b>\$6,865,822</b>	<b>\$5,503,982</b>	<b>\$21,340,053</b>	<b>(16,967,647)</b>	<b>(31,925,515)</b>	<b>(4,892,228)</b>	<b>(19,824,543)</b>

### General revenues:

#### Taxes:

Property taxes	20,812,205	20,325,514	4,703,288	0
Sales taxes	13,206,650	13,194,016	0	0
Income taxes	2,185,230	2,924,140	0	0
Other taxes	1,185,876	1,200,595	0	0
Interest income	111,553	35,902	2,213	792
Miscellaneous	1,119,526	454,920	242,898	180,000

<b>Total general revenues and transfers</b>	<b>38,621,040</b>	<b>38,135,087</b>	<b>4,948,399</b>	<b>180,792</b>
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Change in net position	21,653,393	6,209,572	56,171	(19,643,751)
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Net position (deficit), beginning of year (as restated)	127,831,440	121,621,868	27,026,673	19,643,751
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<b>Net position - end of year</b>	<b>\$149,484,833</b>	<b>\$127,831,440</b>	<b>\$27,082,844</b>	<b>\$0</b>
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See Accompanying Notes to Financial Statements.



# County of Kendall, Illinois

Governmental Funds

Balance Sheet

November 30, 2016

(With Summarized Figures for 2015)

		<u>Special</u>
	<u>General</u>	<u>IMRF and Social Security</u>
<b>ASSETS</b>		
Cash, deposits, and investments	\$15,055,554	\$2,060,213
Receivables:		
Property taxes	0	0
Due from State of Illinois	1,542,084	8,002
Notes	0	0
Other receivables	208,688	0
Inventory	0	0
Prepaid expenses	341,085	0
Internal balances	344,323	0
<b>Total assets</b>	<b>\$17,491,734</b>	<b>\$2,068,215</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$388,305	\$0
Accrued payroll	714,102	278,504
Accrued interest	0	0
<b>Total liabilities</b>	<b>1,102,407</b>	<b>278,504</b>
Deferred inflows of resources -		
Unavailable revenue	0	0
Unavailable property taxes	0	0
<b>Total liabilities and deferred inflows of resources</b>	<b>1,102,407</b>	<b>278,504</b>
Fund balances:		
Nonspendable	341,085	0
Restricted	0	1,789,711
Committed	265,001	0
Assigned	0	0
Unassigned	15,783,241	0
<b>Total fund balance</b>	<b>16,389,327</b>	<b>1,789,711</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$17,491,734</b>	<b>\$2,068,215</b>

See Accompanying Notes to Financial Statements.

Revenue Funds		Debt Service		Other Non-Major Governmental Funds	Total Governmental	
Transportation Sales Tax	Public Safety Sales Tax	Courthouse Debt Service			2016	2015
\$8,851,980	\$2,775,248	\$1,883,147	\$20,735,345	\$51,361,487	\$48,076,370	
0	0	0	0	0	0	
1,198,347	1,198,347	0	1,670,628	5,617,408	5,649,893	
0	0	0	300,153	300,153	321,629	
0	0	0	155,509	364,197	473,433	
0	0	0	4,077	4,077	4,730	
0	0	0	0	341,085	323,642	
0	0	0	(344,323)	0	0	
<b>\$10,050,327</b>	<b>\$3,973,595</b>	<b>\$1,883,147</b>	<b>\$22,521,389</b>	<b>\$57,988,407</b>	<b>\$54,849,697</b>	
\$647,130	\$0	\$0	\$820,118	\$1,855,553	\$2,625,862	
0	0	0	219,185	1,211,791	1,276,635	
0	0	0	0	0	0	
<b>647,130</b>	<b>0</b>	<b>0</b>	<b>1,039,303</b>	<b>3,067,344</b>	<b>3,902,497</b>	
0	0	0	0	0	0	
0	0	0	0	0	0	
<b>647,130</b>	<b>0</b>	<b>0</b>	<b>1,039,303</b>	<b>3,067,344</b>	<b>3,902,497</b>	
0	0	0	4,077	345,162	328,372	
9,403,197	3,973,595	1,883,147	15,220,074	32,269,724	27,944,880	
0	0	0	6,350,854	6,615,855	5,803,312	
0	0	0	0	0	0	
0	0	0	(92,919)	15,690,322	16,870,636	
<b>9,403,197</b>	<b>3,973,595</b>	<b>1,883,147</b>	<b>21,482,086</b>	<b>54,921,063</b>	<b>50,947,200</b>	
<b>\$10,050,327</b>	<b>\$3,973,595</b>	<b>\$1,883,147</b>	<b>\$22,521,389</b>	<b>\$57,988,407</b>	<b>\$54,849,697</b>	

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Reconciliation of the Balance Sheet to the Statement of Net Position

November 30, 2016

(With Summarized Figures for 2015)

	2016	2015
Total fund balances - governmental funds	\$54,921,063	\$50,947,200
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in government funds.	137,894,528	119,127,558
Economic gain on refunding revenue is amortized over the life of the bonds in the governmental activities, but recognized as revenue when received in the governmental funds.	(921,312)	(504,019)
Bond premium is amortized over the life of the bonds in the governmental activities, but recognized as other financing sources (uses) when received in the governmental funds.	(677,532)	(385,364)
Bond discount is amortized over the life of the bonds in the governmental activities, but recognized as other financing sources (uses) when the bond is issued in the governmental funds.	79,383	83,880
Long-term accrued compensated absences are not due and payable with the current resources so not reported in the funds.	(724,871)	(578,534)
Net pension liability, and related deferred outflows, is not due and payable with the current resources so not reported in the funds.	(8,369,866)	(5,435,880)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to reporting date	(306,550)	(344,639)
Long-term liabilities not due and payable with the current resources are not reported in the funds	(32,410,010)	(35,078,762)
Total net position - governmental activities	\$149,484,833	\$127,831,440

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Governmental Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2016

(With Summarized Figures for 2015)

	General	Special IMRF and Social Security
<b>Revenues:</b>		
Property taxes	\$10,628,855	\$4,298,324
Intergovernmental revenue	7,123,593	179,922
Revenue from services, fine and forfeitures	3,327,170	0
Licenses and permits	697,157	0
Interest	64,146	35
Other revenue	177,794	0
<b>Total revenue</b>	<b>22,018,715</b>	<b>4,478,281</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General control and administration	7,632,696	565,650
Public safety	7,088,455	1,937,581
Judiciary and court related	4,674,734	771,130
County development	214,301	33,008
Corrections	4,248,976	0
Highways and bridges	142,147	172,246
Public health	419,640	508,497
Education	99,203	13,917
<b>Debt service:</b>		
Principal	0	0
Interest	0	0
Fiscal agent fees	0	0
Capital outlay	55,385	0
<b>Total expenditures</b>	<b>24,575,537</b>	<b>4,002,029</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,556,822)</b>	<b>476,252</b>
<b>Other financing sources and (uses):</b>		
Proceeds from long-term debt	0	0
Issuance of refunding bonds	0	0
Premium on issuance of bonds	0	0
Payment to refunded bonds escrow agent	0	0
Transfers in	1,812,487	73,238
Transfers out	(539,500)	0
<b>Total other financing sources (uses)</b>	<b>1,272,987</b>	<b>73,238</b>
<b>Net change in fund balances</b>	<b>(1,283,835)</b>	<b>549,490</b>
Fund balances, beginning of year, as previously reported	17,673,162	1,240,221
Prior period adjustment	0	0
Fund balances, beginning of year, as restated	17,673,162	1,240,221
<b>Fund balances, end of year</b>	<b>\$16,389,327</b>	<b>\$1,789,711</b>

See Accompanying Notes to Financial Statements.

Revenue Funds		Debt Service		Other Non-Major Governmental Funds	Total Governmental	
Transportation Sales Tax	Public Safety Sales Tax	Courthouse Debt Service			2016	2015
\$0	\$0	\$0	\$5,885,026	\$20,812,205	\$20,325,514	
4,971,267	4,971,267	0	8,124,464	25,370,513	25,507,048	
0	0	0	2,841,495	6,168,665	6,241,443	
0	0	0	0	697,157	692,998	
19,377	10,446	928	16,621	111,553	35,902	
211,022	0	1,139	768,906	1,158,861	394,920	
5,201,666	4,981,713	2,067	17,636,512	54,318,954	53,197,825	
0	0	0	2,706,599	10,904,945	11,051,638	
0	0	0	1,117,529	10,143,565	9,976,680	
0	0	0	840,011	6,285,875	6,109,810	
0	0	0	28,330	275,639	234,271	
0	0	0	0	4,248,976	4,444,122	
719,314	0	0	3,329,637	4,363,344	7,971,993	
0	0	0	5,071,763	5,999,900	5,430,030	
0	0	0	187,085	300,205	281,957	
0	0	1,500,000	1,072,813	2,572,813	2,065,000	
0	0	723,963	400,701	1,124,664	1,190,031	
0	0	99,417	1,425	100,842	2,514	
2,300,063	0	0	1,835,698	4,191,146	3,294,722	
3,019,377	0	2,323,380	16,591,591	50,511,914	52,052,768	
2,182,289	4,981,713	(2,321,313)	1,044,921	3,807,040	1,145,057	
0	0	0	69,061	69,061	0	
0	0	5,045,000	0	5,045,000	0	
0	0	359,500		359,500	0	
0	0	(5,306,738)	0	(5,306,738)	0	
4,000	0	2,425,963	2,866,711	7,182,399	6,531,010	
(50,000)	(4,919,013)	0	(1,673,886)	(7,182,399)	(6,531,010)	
(46,000)	(4,919,013)	2,523,725	1,261,886	166,823	0	
2,136,289	62,700	202,412	2,306,807	3,973,863	1,145,057	
7,266,908	3,910,895	1,680,735	19,175,279	50,947,200	50,226,525	
0	0	0	0	0	(424,382)	
7,266,908	3,910,895	1,680,735	19,175,279	50,947,200	49,802,143	
\$9,403,197	\$3,973,595	\$1,883,147	\$21,482,086	\$54,921,063	\$50,947,200	

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities For the year ended November 30, 2016 (With Summarized Figures for 2015)

	2016	2015
Net change in fund balances - governmental funds	\$3,973,863	\$1,145,057
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 Position - Capital debt obligation principal payments	2,572,813	2,065,000
Bond premium receipts are recognized as revenue when received in the governmental funds, but are amortized over the life of the bonds in the statement of net position.	67,332	49,290
Bond discounts are recognized as other financing sources (uses) when incurred in the governmental funds, but are amortized over the live of the bonds in the statement of net position.	(4,497)	(4,496)
Economic gains on refunding are recognized as other financing sources (uses) when received in the governmental funds, but are amortized over the life of the bonds in the statement of net position.	65,727	41,491
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements		
Proceeds from capital lease	(69,061)	0
Issuance of refunding bonds	(5,045,000)	0
Payment of refunded bonds	5,210,000	0
Gain on refunding	(483,020)	0
Premium on bond issuance	(359,500)	0
Some expenses reported in the statement of activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in non current accrued compensated absences	(146,337)	(35,939)
Change in net pension liability and deferred pension sources	(2,933,986)	2,619,126
Change in accrued interest payable	38,089	20,979
Contributed capital assets (land, buildings and infrastructure) and other miscellaneous capital asset transactions recorded in government-wide financial statements but not recorded in fund level financial statements	18,011,943	330,782
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	4,191,146	3,294,722
Depreciation expense	(3,411,003)	(3,316,440)
The net effect of various transactions involving capital assets (i.e., disposals and sales) is to decrease net position	(25,116)	0
<b>Change in net position of governmental activities</b>	<b>\$21,653,393</b>	<b>\$6,209,572</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Statement of Fiduciary Net Position

November 30, 2016

(With Summarized Figures for 2015)

<b>ASSETS</b>	<b>Nonexpendable</b>			<b>Totals</b>	
	<b>Trust Fund Working Cash</b>	<b>Trust and Agency</b>	<b>Insurance Program</b>	<b>2016</b>	<b>2015</b>
Cash deposits and investments	\$100,000	\$11,489,857	\$21,875	\$11,611,732	\$8,613,149
Inventory	0	61,232	0	61,232	95,357
Due from State of Illinois	0	41,032	0	41,032	202,510
Accounts receivable	0	365,949	0	365,949	502,660
Other assets	0	2,155,624	0	2,155,624	0
<b>Total assets</b>	<b>100,000</b>	<b>14,113,694</b>	<b>21,875</b>	<b>14,235,569</b>	<b>9,413,676</b>
<b>LIABILITIES</b>					
Accounts payable	0	1,221,760	34,295	1,256,055	60,788
Accrued payroll	0	102,858	0	102,858	65,237
Agency funds due to others	0	12,789,076	0	12,789,076	9,163,819
<b>Total liabilities</b>	<b>0</b>	<b>14,113,694</b>	<b>34,295</b>	<b>14,147,989</b>	<b>9,289,844</b>
<b>NET POSITION</b>					
Unrestricted	\$100,000	\$0	(\$12,420)	\$87,580	\$123,832

See Accompanying Notes to Financial Statements.

**County of Kendall, Illinois**  
 Statement of Changes in Fiduciary Net Position  
 For the year ended November 30, 2016  
 (With Summarized Figures for 2015)

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	Nonexpendable	Insurance	Totals	
	Trust Fund Working Cash		Program	2016
Additions	\$0	\$225,001	\$225,001	\$270,000
Deductions	0	261,253	261,253	253,806
Change in net position	0	(36,252)	(36,252)	16,194
Net position beginning of year	100,000	23,832	123,832	107,638
Net position (deficit), end of year	\$100,000	(\$12,420)	\$87,580	\$123,832

See Accompanying Notes to Financial Statements.



# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies**

#### **Introduction**

The financial statements of the County of Kendall, Illinois (the "County") with the county seat located in Yorkville, Illinois have been prepared in conformity with accounting principles generally accepted in the United States (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by the County are described below.

#### **Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements.

*Governmental activities* are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

#### **Financial Reporting Entity**

The County is governed by a ten member County Board. The accompanying financial statements present the primary government, organizations for which the primary government is financially accountable, and other organizations for which the primary government is not accountable, but for which the nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete. Component units are legally separate organizations for which the elected officials are financially accountable or whose exclusion would render the financial statements misleading because of nature and significance of their relationship.

#### **Discretely Present Component Units –**

The component units columns in the government-wide statements of net position and of activities include the financial data of the County's other component units. They are reported in a separate column to emphasize that they are legally separate from the County. The component units that are discretely presented in the County's report are the Kendall County Public Building Commission (KCPBC) and the Kendall County Forest Preserve District (KCFPD).

The KCPBC dissolved as of October 31, 2016. All remaining fund balances and capital assets were transferred to Kendall County. The KCPBC was governed by a five-member board appointed by the County. The KCPBC's fiscal year end is October 31<sup>st</sup>. The KCPBC amounts reported in the government-wide financial statements are presented for the year ended October 31, 2016. The KCPBC has issued separate financial statements that can be obtained at the address disclosed below.

The KCFPD is governed by a ten-member board appointed by the County. The KCFPD has issued separate financial statements that can be obtained at the address below.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Discretely Present Component Units (continued) –**

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.

#### **Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### **Basis of Presentation – Fund Financial Statements**

The fund financial statements provide information about the County's funds, including its fiduciary funds. Separate statements for each fund category—governmental and fiduciary—are presented. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Major individual governmental funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund.

**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.

**Transportation Sales Tax Fund** – Revenues from \$0.50 sales tax are accumulated and used to cover the expenditures related to highway operations.

**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.

**Courthouse Debt Service Fund** – Funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

Additionally, the County administers fiduciary (agency) funds for assets held by the County in a fiduciary capacity. 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

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Basis of Presentation – Fund Financial Statements (continued)**

Under the Governmental Accounting Standards Board (GASB) issued Statement 34, *Basic Financial Statements – Management’s Discussion and Analysis – for State and Local Governments*, the County may report any governmental or enterprise fund (but not internal service funds or fiduciary funds) as a major fund if the County’s officials believe the fund is “particularly important to financial statement users”. The County has chosen to include IMRF and Social Security Fund, the Public Safety Sales Tax Fund, and the Courthouse Debt Service Fund as major funds even though the funds calculations do not classify it as major funds. The County views these funds particularly important to the financial users.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column.

#### **Measurement Focus and Basis of Accounting**

The government-wide and fiduciary fund financial statements are reported using the economic resources measurement focus. The government-wide fund financial statements are reported using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the County gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year for which the taxes are levied. Revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Use of Estimates**

The preparation of financial statements in conformity with accounting principles generally accepted in the United States requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

#### **Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the Board. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

#### **Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

The cash balances of most County funds are pooled and invested. Each fund's share of the investment pool is reflected on its respective balance sheet.

#### **Investments**

The types of investment allowed are regulated by the Illinois Public Funds Investment Act (Chapter 30 Illinois Compiled Statutes Act 235).

The County is a participant in the Local Government Investment Pool (LGIP) which is authorized in Illinois Compiled Statutes 30 ILCS 235 under the Public Funds Investment Act. The LGIP is not registered with the Securities Exchange Commission as an investment company. The LGIP operates and reports to participants on the amortized cost basis. LGIP pool shares are bought and redeemed at \$1 based on the amortized cost of the investments in LGIP. The investment is not subject to the fair value hierarchy disclosures.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Inventories and Prepaid Items**

Inventories are valued at cost using the first-in/first-out (FIFO) method and consist of (immunizations and deed stamps.) The cost of such inventories is recorded as expenditures/expenses when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

#### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an estimated useful life in excess of two years and individual cost of more than the following:

Buildings and improvements	\$25,000
Infrastructure	\$50,000
Equipment	\$5,000

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

Land and construction in progress are not depreciated. The other property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	30 - 50 years
Infrastructure	10 – 50 years
Equipment	5 – 10 years

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Capital Assets (continued)**

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.

#### **Deferred Outflows/Inflows of Resources**

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### **Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

#### **Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Fund Balance Policies (continued)**

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Board has by resolution authorized an official of the County Board to assign fund balance. The County Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

To avoid service disruption due to revenue short falls, the County Board has set a minimum of 50% fund balance target of annual appropriated expenses and transfers for the General Fund. If the fund balance drops below the 50% value, the County Board will develop an action plan to restore the fund balance to the desired level. If unrestricted fund balance in the General Fund exceeds 58.33% of appropriated expenses and transfers, the excess will be transferred to a capital fund designated by the County Board by a majority vote.

#### **Program Revenues**

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### **Property Taxes**

The County's property tax is levied each year on all taxable real property located in the County. The 2016 property tax levy is levied to finance the operations of fiscal year 2017. The 2015 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2016. The County must file its tax levy by the last Tuesday of December each year. The 2015 levy was approved on December 15, 2015. The 2016 levy was approved on December 20, 2016.

The township assessors are responsible for assessment of all taxable real property within the County. The County Clerk computes the annual tax of each parcel of real property and prepares tax books used by the County Collector as a basis for issuing tax bills to all taxpayers in the County.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies (continued)**

#### **Property Taxes (continued)**

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2015 became due and payable in two installments, generally in June 2016 and September 2016. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

#### **Compensated Absences**

##### Vacation and Sick

The County's policy permits employees to accumulate earned but unused vacation and compensation time benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements. The liability for compensated absences includes salary related benefits, where applicable.

#### **Pensions**

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Illinois Municipal Retirement Fund (IMRF) and additions to/deductions from IMRF's fiduciary net position have been determined on the same basis as they are reported by IMRF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

#### **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 statement unduly complex and difficult to read.



# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 2 Stewardship, Compliance and Accountability

#### ***Excess of expenditures over appropriations***

<u>Fund</u>	<u>Amount</u>
County Bridge Fund	\$124,091
Law Library	\$26,565
County Health and Human Service	\$282,388
Sheriff Vehicle	\$2,315
Coroner Special Fees	\$1,192
Courthouse Debt Service	\$97,417
Coroner Death Certificate Grant	\$1,940
HGBF K-9 Grant Fund	\$67,903
Cook County Reimbursement	\$8,860
County Special Reserve	\$36,827
HIDTA Grant	\$552,543

#### **Deficit Fund Equity**

As of November 30, 2016, the County Clerk Death Certificate Surcharge Fund (\$2,874), HIDTA Grant Fund (\$63,516), HAVA Grant Fund (\$19,526), and Cook County Reimbursement Fund (\$7,003) had deficit fund balances.

### Note 3 Cash Deposits with Financial Institutions

#### **Primary Government**

*Custodial credit risk-deposits.* In the case of deposits, this 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. As of November 30, 2016, the County's bank balance was \$41,956,200 of which \$12,395 was uncollateralized.

#### **Component Unit (KCPBC)**

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. KCPBC's custodial credit risk policy is included in a formal written investment and cash management plan. As of October 31, 2016, the KCPBC's bank balance was \$0.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 3 Cash Deposits with Financial Institutions (continued)

#### Component Unit (KCFPD)

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. KCFPD's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2016, KCFPD's bank balance was \$7,434,002 and all of this amount was collateralized.

### Note 4 Investments

#### Primary Government

As of November 30, 2016, the County had the following investments:

	Statement of Net Position	Fair Value Statement of Fiduciary Net Position	Total
Illinois Funds Money Market Fund	\$12,123,183	\$0	\$12,123,183
Money market mutual fund	5,470,950	0	5,470,950
	<u>\$17,594,133</u>	<u>\$0</u>	<u>\$17,594,133</u>

*Interest rate risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Remaining Maturity (in Years)				Total
	< 1 Year	1-5 Years	5-10 Years	>10 Years	
Local government investment pool	\$12,123,183	\$0	\$0	\$0	\$12,123,183
Money market mutual fund	5,470,950	0	0	0	5,470,950
	<u>\$17,594,133</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$17,594,133</u>

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 4 Investments (continued)

#### Primary Government (continued)

*Credit risk.* Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in U.S. Government obligations are not considered to be of any credit risk since they carry the full obligation and guarantee of the U.S. Government. Presented below is the actual rating as of year-end for each investment type:

Investment Type	Total as of November 30, 2016	AAAm	Aa	Unrated
Local government investment pool	\$12,123,183	\$12,123,183	\$0	\$0
Money market mutual fund	5,470,950	5,470,950	0	0
	\$17,594,133	\$17,594,133	\$0	\$0

*Concentration of credit risk.* The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

*Custodial credit risk-investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of November 30, 2016, there are no investments with custodial credit risk in that all of its investments are insured.

*Foreign Currency Risk.* The County has no foreign currency risk for investments at year end.

#### Component Unit (KCFPD)

As of November 30, 2016, the KCFPD had the following investments:

	Fair Value		Total
	Statement of Net Position	Statement of Fiduciary Net Position	
Illinois Funds Money Market Fund	\$411,457	\$0	\$411,457

*Interest rate risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. KCFPD has no specific policy on the interest rate risk at year-end.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 4 Investments (continued)

#### Component Unit (KCFPD) (continued)

Information about the sensitivity of the fair values of the KCFPD's investments to market interest rate fluctuations is provided by the following table that shows the distribution of the County's investments by maturity:

Investment Type	Remaining Maturity (in Years)				Total
	< 1 Year	1-5 Years	5-10 Years	>10 Years	
Local government investment pool	\$411,457	\$0	\$0	\$0	\$411,457

*Credit risk.* Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Investments in U.S. Government obligations are not considered to be of any credit risk since they carry the full obligation and guarantee of the U.S. Government. Presented below is the actual rating as of year-end for each investment type:

Investment Type	Total as of November 30, 2016	AAAm	Aa	Unrated
Local government investment pool	\$411,457	\$411,457	\$0	\$0

*Concentration of credit risk.* The District's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the District's total investments.

*Custodial credit risk-investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the District will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of November 30, 2016, there are no investments with custodial credit risk in that all of its investments are insured.

*Foreign Currency Risk.* The District has no foreign currency risk for investments at year end.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets

#### Primary Government

In fiscal year 2016, the KCPBC transferred capital assets to the County at a net book value of \$18,011,943. The governmental activities capital asset activity of the County (primary government) for the year ended November 30, 2016 is as follows:

<b>Governmental activities:</b>	<b>Balance 12/1/2015</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2016</b>
Capital assets, not being depreciated:				
Land	\$4,672,778	\$2,690,000	\$0	\$7,362,778
Work in progress	3,172,698	3,059,500	0	6,232,198
<b>Total capital assets, not being depreciated</b>	<b>7,845,476</b>	<b>5,749,500</b>	<b>0</b>	<b>13,594,976</b>
Capital assets, being depreciated:				
Building and improvements	69,030,254	31,881,068	0	100,911,322
Road network	54,165,017	453,003	0	54,618,020
Bridge network	23,314,371	0	0	23,314,371
Vehicles	4,912,260	387,711	(2,008,682)	3,291,289
Equipment	4,187,694	1,590,344	(155,972)	5,622,066
<b>Total capital assets, being depreciated</b>	<b>155,609,596</b>	<b>34,312,126</b>	<b>(2,164,654)</b>	<b>187,757,068</b>
Accumulated depreciation:				
Building and improvements	22,875,775	17,948,577	0	40,824,352
Road network	8,906,318	1,084,055	0	9,990,373
Bridge network	4,450,584	479,642	0	4,930,226
Vehicles	4,059,129	293,234	(1,983,566)	2,368,797
Equipment	4,035,708	1,464,032	(155,972)	5,343,768
<b>Total accumulated depreciation</b>	<b>44,327,514</b>	<b>21,269,540</b>	<b>(2,139,538)</b>	<b>63,457,516</b>
<b>Total capital assets, being depreciated, net</b>	<b>111,282,082</b>	<b>13,042,586</b>	<b>(25,116)</b>	<b>124,299,552</b>
<b>Governmental activities capital assets, net</b>	<b>\$119,127,558</b>	<b>\$18,792,086</b>	<b>(\$25,116)</b>	<b>\$137,894,528</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental activities:</b>	
General control and administration	\$789,750
Judiciary and court related	613,582
Highways and bridges	1,687,622
Public health	144,387
Public safety	109,506
Welfare	66,156
<b>Total depreciation expense, governmental activities</b>	<b>\$3,411,003</b>

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets (continued)

#### Component Unit (KCPBC)

The capital asset activity of KCPBC for the year ended October 31, 2016 is as follows:

<b>Governmental activities:</b>	<b>Balance 11/1/2015</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 10/31/2016</b>
Capital assets, being depreciated:				
Buildings and building improvements	\$722,085	\$0	(\$722,085)	\$0
Equipment and machinery	114,212	0	(114,212)	0
<b>Total capital assets, being depreciated:</b>	<b>836,297</b>	<b>0</b>	<b>836,297</b>	<b>0</b>
Accumulated depreciation:				
Buildings and building improvements	(251,257)	(29,127)	280,384	0
Equipment and machinery	(96,008)	(20,812)	116,820	0
<b>Total accumulated depreciation</b>	<b>(347,265)</b>	<b>(49,939)</b>	<b>397,204</b>	<b>0</b>
<b>Governmental activities capital assets, net</b>	<b>\$489,032</b>	<b>(\$49,939)</b>	<b>(\$439,093)</b>	<b>\$0</b>
<b>Business-Type Activities:</b>	<b>Balance 11/1/2015</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 10/31/2016</b>
Capital assets, not being depreciated:				
Land	\$2,690,000	\$0	(\$2,690,000)	\$0
<b>Total capital assets, not being depreciated</b>	<b>2,690,000</b>	<b>0</b>	<b>(2,690,000)</b>	<b>0</b>
Capital assets, being depreciated:				
Buildings and building improvements	31,080,145	0	(31,080,145)	0
Equipment and machinery	1,264,038	0	(1,264,038)	0
<b>Total capital assets, being depreciated:</b>	<b>32,344,183</b>	<b>0</b>	<b>(32,344,183)</b>	<b>0</b>
Accumulated depreciation:				
Buildings and building improvements	(15,069,350)	(1,130,187)	16,199,537	0
Equipment and machinery	(1,259,551)	(2,245)	1,261,796	0
<b>Total accumulated depreciation</b>	<b>(16,328,901)</b>	<b>(1,132,432)</b>	<b>17,461,333</b>	<b>0</b>
<b>Total capital assets, being depreciated, net</b>	<b>16,015,282</b>	<b>(1,132,432)</b>	<b>(14,882,850)</b>	<b>0</b>
<b>Business-type activities capital assets, net</b>	<b>\$18,705,282</b>	<b>(\$1,132,432)</b>	<b>(\$17,572,850)</b>	<b>\$0</b>

Depreciation expense for governmental and business-type activities is unallocated. The KCPBC dissolved as of October 31, 2016 and transferred all remaining capital assets the County.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets (continued)

#### Component Unit (KCFPD)

The capital asset activity of KCFPD for the year ended November 30, 2016 is as follows:

<b>Governmental activities:</b>	<b>Balance 12/1/2015</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2016</b>
Capital assets, not being depreciated:				
Land	\$64,997,346	\$0	\$0	\$64,997,346
<b>Total capital assets, not being depreciated:</b>	<b>64,997,346</b>	<b>0</b>	<b>0</b>	<b>64,997,346</b>
Capital assets, being depreciated:				
Improvements	4,288,265	0	0	4,288,265
Buildings	3,455,762	0	0	3,455,762
Equipment	454,776	0	0	454,776
Artifacts and antiques	30,280	0	0	30,280
<b>Total capital assets, being depreciated:</b>	<b>8,229,083</b>	<b>0</b>	<b>0</b>	<b>8,229,083</b>
Accumulated depreciation:				
Improvements	1,906,548	171,691	0	2,078,239
Buildings	931,992	172,788	0	1,104,780
Equipment	408,805	14,227	0	423,032
Artifacts and antiques	30,280	0	0	30,280
<b>Total accumulated depreciation</b>	<b>3,277,625</b>	<b>358,706</b>	<b>0</b>	<b>3,636,331</b>
<b>Total capital assets, being depreciated, net</b>	<b>4,951,458</b>	<b>(358,706)</b>	<b>0</b>	<b>4,592,752</b>
<b>Governmental activities capital assets, net</b>	<b>\$68,948,804</b>	<b>(\$358,706)</b>	<b>\$0</b>	<b>\$69,590,098</b>

Depreciation expense was charged to governmental functions as follows:

#### **Governmental activities:**

Culture and recreation	\$358,706
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### Note 6 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.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 6 Notes Receivable – Restricted Grant Programs (continued)**

The Restricted Economic Development Grant Fund, the CSBG Revolving Loan Fund, and Public Safety Capital Improvements Fund has loans funded with the proceeds of grants specifically authorizing economic development and community service activities. Normally these notes are issued in varying amounts with interest ranging from 0% to 6.25% for loan periods of 20 years or less. At November 30, 2016, the outstanding balance was \$300,153.

Amounts due to the County are as follows:

<u>Due Date November 30</u>	<u>Amount</u>
2017	\$67,274
2018	41,945
2019	42,430
2020	35,933
2021	17,586
2022 – 2026	38,519
2027 – 2031	31,661
2032 - 2036	24,805

### **Note 7 Pension and Retirement Systems**

Illinois Municipal Retirement Fund:

Kendall County Regular Plan (Plan) is comingled with the County of Kendall, Kendall County Forest Preserve District, and Kendall County Emergency Phone Service and Communications Board.

#### **IMRF Plan Description**

The County'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 County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of a multi-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. 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 Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. The report is available for download at [www.imrf.org](http://www.imrf.org).



# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

#### Benefits Provided

IMRF has three benefit plans. The vast majority of IMRF members participate in the Regular Plan (RP). The Sheriff's Law Enforcement Personnel (SLEP) plan is for sheriffs, deputy sheriffs, and selected police chiefs. Counties could adopt the Elected County Official (ECO) plan for officials elected prior to August 8, 2011 (the ECO plan was closed to new participants after that date).

All three IMRF benefit plans have two tiers. Employees hired **before** January 1, 2011, are eligible for Tier 1 benefits. Tier 1 employees are vested for pension benefits when they have at least eight years of qualifying service credit. Tier 1 employees who retire at age 55 (at reduced benefits) or after age 60 (at full benefits) with eight years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any consecutive 48 months within the last 10 years of service, divided by 48. Under Tier 1, the pension is increased by 3% of the original amount on January 1 every year after retirement.

Employees hired **on or after** January 1, 2011, are eligible for Tier 2 benefits. For Tier 2 employees, pension benefits vest after ten years of service. Participating employees who retire at age 62 (at reduced benefits) or after age 67 (at full benefits) with ten years of service are entitled to an annual retirement benefit, payable monthly for life, in an amount equal to 1-2/3% of the final rate of earnings for the first 15 years of service credit, plus 2% for each year of service credit after 15 years to a maximum of 75% of their final rate of earnings. Final rate of earnings is the highest total earnings during any 96 consecutive months within the last 10 years of service, divided by 96. Under Tier 2, the pension is increased on January 1 every year after retirement, upon reaching age 67, by the *lesser* of:

- 3% of the original pension amount, or
- 1/2 of the increase in the Consumer Price Index of the original pension amount.

*Regular Plan (RP):*

#### Employees Covered by the Benefit Terms

As of December 31, 2015, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	173
Inactive plan members entitled to but not yet receiving benefits	171
Active plan members	245
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Total	589
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# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 7 Pension and Retirement Systems (continued)**

#### **Contributions**

As set by statute, the County's Regular Plan Members are required to contribute 4.5% 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 County's annual contribution rate for calendar year 2015 was 10.95%. For the fiscal year ended November 30, 2016, the County contributed \$1,218,310 to the plan. The County 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### **Net Pension Liability**

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### **Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.48%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from year 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

Regular Plan (RP) (continued):

#### Actuarial assumptions (continued)

- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2015:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

#### Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.48%.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

Regular Plan (RP) (continued):

#### Changes in the Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
<b>Balances at December 31, 2014</b>	\$42,894,328	\$39,259,224	\$3,635,104
<b>Changes for the year:</b>			
Service cost	1,176,000	0	1,176,000
Interest on the total pension liability	3,194,904	0	3,194,904
Differences between expected and actual experience of the total pension liability	1,315,246	0	1,315,246
Changes of assumptions	61,936	0	61,936
Contributions – employer	0	1,265,025	(1,265,025)
Contributions – employees	0	545,967	(545,967)
Net investment income	0	196,690	(196,690)
Benefit payments, including refunds of employee contributions	(1,653,476)	(1,653,476)	0
Other (net transfer)	0	(421,988)	(421,988)
<b>Net changes</b>	<b>4,094,610</b>	<b>(67,782)</b>	<b>4,162,392</b>
<b>Balances at December 31, 2015</b>	<b>\$46,988,938</b>	<b>\$39,191,442</b>	<b>\$7,797,496</b>

Net pension liability was allocated based on the percentage of the calendar year 2015 contributions.

	County	KCFPD	KenCom	Total
Balance January 1, 2015	\$3,209,662	\$169,075	\$256,367	\$3,635,104
Net changes	3,707,871	180,631	273,890	4,162,392
<b>Balances as of December 31, 2015</b>	<b>\$6,917,533</b>	<b>\$349,706</b>	<b>\$530,257</b>	<b>\$7,797,496</b>

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

Regular Plan (RP) (continued):

#### **Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.48%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<b>1% Lower (6.48%)</b>	<b>Current Discount (7.48%)</b>	<b>1% Higher (8.48%)</b>
Net pension liability	\$14,550,312	\$7,797,496	\$2,322,002

#### **Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2016, the County recognized pension expense of \$1,218,310. At November 30, 2016, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Amounts Related to Pensions</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$1,031,947	\$260,742
Changes of assumptions	985,661	0
Net difference between projected and actual earnings on pension plan investments	2,500,209	0
Total deferred amounts to be recognized in pension expense in future periods	4,517,817	260,742
Pension contributions made subsequent to the measurement date	1,077,385	0
Total deferred amounts related to pensions	\$5,595,202	\$260,742

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

*Regular Plan (RP) (continued):*

Deferred outflows and inflows were allocated based on the percentage of the calendar year 2015 contributions.

	County	KCFPD	KenCom	Total
Deferred outflows	(\$4,864,346)	(\$249,407)	(\$481,449)	(\$5,595,202)
Deferred inflows	231,317	17,731	11,694	260,742
Net Deferred (outflows)/inflows	(\$4,633,029)	(\$231,676)	(\$469,755)	(\$5,334,460)

The Plan reported \$1,077,385 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. The employer contributions related directly to the employers in the plan are as follows:

	County	KCFPD	KenCom	Total
Employer contributions subsequent to the measurement date	\$856,374	\$46,790	\$174,221	\$1,077,385

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

Year Ending December 31	Net Deferred Outflows of Resources
2016	\$1,194,012
2017	1,194,012
2018	1,130,863
2019	738,188
2020	0
Thereafter	0
Total	\$4,257,075

### Payable to the Pension Plan

At November 30, 2016, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2016.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 7 Pension and Retirement Systems (continued)**

*Sheriff's Law Enforcement (SLEP) (continued):*

#### **Employees Covered by the Benefit Terms**

As of December 31, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	27
Inactive employees entitled to but not yet receiving benefits	27
Active employees	106
<hr/>	
Total	160
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#### **Contributions**

As set by statute, the County's Regular Plan Members are required to contribute 4.5% 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 County's annual contribution rate for calendar year 2015 was 19.11%. For the fiscal year ended November 30, 2016, the County contributed \$1,515,962 to the plan. The County 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### **Net Pension Liability**

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### **Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from year 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

*Sheriff's Law Enforcement (SLEP) (continued):*

#### Actuarial assumptions (continued)

- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2015:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

#### Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.47%.



# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

*Sheriff's Law Enforcement (SLEP) (continued):*

#### Changes in the Net Pension Liability

	Pension Liability (A)	Plan Net Position (B)	Net Pension Liability (A)-(B)
<b>Balances at December 31, 2014</b>	\$37,514,842	\$31,882,575	\$5,632,267
<b>Changes for the year:</b>			
Service cost	1,632,492	0	1,632,492
Interest on the total pension liability	2,843,028	0	2,843,028
Differences between expected and actual experience of the total pension liability	1,445,616	0	1,445,616
Changes of assumptions	134,085	0	134,085
Contributions – employer	0	1,667,726	(1,667,726)
Contributions – employees	0	675,685	(675,685)
Net investment income	0	163,404	(163,404)
Benefit payments, including refunds of employee contributions	(746,888)	(746,888)	0
Other (net transfer)	0	(1,269,222)	(1,269,222)
Net changes	5,308,333	490,705	4,817,628
<b>Balances at December 31, 2015</b>	\$42,823,175	\$33,373,280	\$10,449,895

#### Sensitivity of the Net Pension Liability to Changes in the Discount Rate

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.47%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	1% Decrease (6.47%)	Current Rate (7.47%)	1% Increase (8.47%)
County's proportionate share of the net Pension liability	\$17,819,928	\$10,449,895	\$4,545,849

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

*Sheriff's Law Enforcement (SLEP) (continued):*

#### **Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2016, the County recognized pension expense of \$1,515,962. At November 30, 2016, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Amounts Related to Pensions</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$1,272,139	\$71,317
Changes of assumptions	251,509	0
Net difference between projected and actual earnings on pension plan investments	2,039,183	0
<b>Total deferred amounts to be recognized in pension expense in future periods</b>	<b>3,562,831</b>	<b>71,317</b>
Pension contributions made subsequent to the measurement date	1,340,912	0
<b>Total deferred amounts related to pensions</b>	<b>\$4,903,743</b>	<b>\$71,317</b>

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<b>Year Ending December 31:</b>	<b>Net Deferred Outflows of Resources</b>
2016	\$729,280
2017	729,280
2018	729,282
2019	646,901
2020	198,890
Thereafter	457,881
<b>Total</b>	<b>3,491,514</b>

At November 30, 2016, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2016.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 7 Pension and Retirement Systems (continued)**

*Elected County Officials (ECO):*

#### **Employees Covered by the Benefit Terms**

As of December 31, 2015, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	10
Inactive employees entitled to but not yet receiving benefits	3
Active employees	6
<hr/>	
Total	19

#### **Contributions**

As set by statute, the County's Regular Plan Members are required to contribute 4.5% 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 County's annual contribution rate for calendar year 2015 was 37.44%. For the fiscal year ended November 30, 2016, the County contributed \$126,446 to the plan. The County 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 IMRF's Board of Trustees, while the supplemental retirement benefits rate is set by statute.

#### **Net Pension Liability**

The County's net pension liability was measured as of December 31, 2015. The total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

#### **Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2015:

- The **Actuarial Cost Method** used was Entry Age Normal.
- The **Asset Valuation Method** used was Market Value of Assets.
- The **Inflation Rate** was assumed to be 2.75%.
- **Salary Increases** were expected to be 3.75% to 14.50%, including inflation.
- The **Investment Rate of Return** was assumed to be 7.50%.
- **Projected Retirement Age** was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2014 valuation according to an experience study from year 2011 to 2013.
- The IMRF-specific rates for **Mortality** (for non-disabled retirees) were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For **Disabled Retirees**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

*Elected County Officials (ECO) (continued):*

#### Actuarial assumptions (continued)

- For **Active Members**, an IMRF-specific mortality table was used with fully generational projection scale MP-2014 (base year 2014). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The **long-term expected rate of return** on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2015:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	38%	7.39%
International Equity	17%	7.59%
Fixed Income	27%	3.00%
Real Estate	8%	6.00%
Alternative Investments	9%	2.75-8.15%
Cash Equivalents	1%	2.25%
Total	100%	

#### Single Discount Rate

A Single Discount Rate of 7.50% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

1. The long-term expected rate of return on pension plan investments (during the period in which the fiduciary net position is projected to be sufficient to pay benefits), and
2. The tax-exempt municipal bond rate based on an index of 20-year general obligation bonds with an average AA credit rating (which is published by the Federal Reserve) as of the measurement date (to the extent that the contributions for use with the long-term expected rate of return are not met).

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 7 Pension and Retirement Systems (continued)

*Elected County Officials (ECO) (continued):*

#### Single Discount Rate (continued)

For the purpose of the most recent valuation, the expected rate of return on plan investments is 7.50%, the municipal bond rate is 3.57%, and the resulting single discount rate is 7.49%.

#### Changes in the Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2014</b>	\$5,303,813	\$4,718,488	\$585,325
<b>Changes for the year:</b>			
Service cost	125,140	0	125,140
Interest on the total pension liability	391,532	0	391,532
Differences between expected and actual experience of the total pension liability	(286,298)	0	(286,298)
Changes of assumptions	0	0	0
Contributions – employer	0	179,118	(179,118)
Contributions – employees	0	35,881	(35,881)
Net investment income	0	23,435	(23,435)
Benefit payments, including refunds of employee contributions	(277,969)	(277,969)	0
Other (net transfer)	0	14,406	(14,406)
Net changes	(47,595)	(25,129)	(22,466)
<b>Balances at December 31, 2015</b>	\$5,256,218	\$4,693,359	\$562,859

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

*Elected County Officials (ECO) (continued):*

#### **Sensitivity of the Net Pension Liability to Changes in the Discount Rate**

The following presents the plan's net pension liability, calculated using a Single Discount Rate of 7.49%, as well as what the plan's net pension liability would be if it were calculated using a Single Discount Rate that is 1% lower or 1% higher:

	<b>1% Lower (6.49%)</b>	<b>Current Discount (7.49%)</b>	<b>1% Higher (8.49%)</b>
Net pension liability	\$1,222,641	\$562,859	\$15,402

#### **Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions**

For the year ended November 30, 2016, the County recognized pension expense of \$126,446. At November 30, 2016, the County reported deferred outflows or resources and deferred inflows of resources related to pensions from the following sources:

<b>Deferred Amounts Related to Pensions</b>	<b>Deferred Outflows of Resources</b>	<b>Deferred Inflows of Resources</b>
<i>Deferred amounts to be recognized in pension expense in future periods:</i>		
Differences between expected and actual experience	\$0	\$368,527
Changes of assumptions	54,500	0
Net difference between projected and actual earnings on pension plan investments	297,948	0
Total deferred amounts to be recognized in pension expense in future periods	352,448	368,527
Pension contributions made subsequent to the measurement date	111,045	0
Total deferred amounts related to pensions	\$463,493	\$368,527

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense in future periods as follows:

<b>Year Ending December 31:</b>	<b>Net Deferred Inflows of Resources</b>
2016	(\$87,063)
2017	(40,472)
2018	45,730
2019	65,726
2020	0
Thereafter	0
Total	(\$16,079)

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 7 Pension and Retirement Systems (continued)**

*Elected County Officials (ECO) (continued):*

#### **Payable to the Pension Plan**

At November 30, 2016, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2016.

### **Note 8 Other Postemployment Benefits**

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, only seven former employees has chosen to stay in the government's health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2016.

### **Note 9 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 1<sup>st</sup> to December 1<sup>st</sup>). 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.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 10 Leases

#### Lessor Agreements

##### *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:

2017	\$100,000
2018	100,000
2019	100,000
2020	100,000
2021	100,000

##### *Capital lease obligations (Primary Government):*

The County has entered into a capital leasing agreement as of May 12, 2016. Governmental activities capital lease agreement is for a John Deere tractor. The scheduled minimum lease payment under the agreement includes interest of 4.25%. The cumulative amount of assets acquired under the capital lease described above amounted to \$69,061 with \$6,906 of accumulated depreciation as of November 30, 2016.

Amortization of leased machinery and equipment under capital assets is included with depreciation expense.

Annual debt service requirements to maturity are as follows:

##### **Governmental activities:**

<b>Fiscal Year Ended November 30,</b>	
2017	\$12,232
2018	12,232
2019	12,233
2020	12,233
2021	12,233
Less imputed interest	(4,915)
<hr/>	
Present value of minimum lease payments	\$56,248



# County of Kendall, Illinois

## Notes to Financial Statements

### Note 10 Leases (continued)

#### Operating Leases (Primary Government)

The County has operating leases which are listed below:

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Konica Minolta copies	Monthly	60 months	Varies
Postage machines	Monthly	63 months	Varies

Lease payments for the non-cancellable lease agreements are as follows:

2017	\$59,098
2018	46,104
2019	18,834
<u>Total</u>	<u>\$124,036</u>

### Note 11 Long-term Debt

#### *General Obligation Bonds (Primary Government)*

The County issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as serial bonds with equal amount of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2016 are as follows:

#### **Governmental Activities:**

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/16</u>
Series 2007A	11/7/07	4,695,000	3.60 – 4.10	12/15/17	\$2,000,000
Series 2007B	11/7/07	5,303,762	4.10 – 4.50	12/15/26	5,303,762
Series 2008	8/5/08	10,000,000	3.75 – 4.60	12/15/27	450,000
Series 2009	3/25/09	10,000,000	3.75 – 4.35	12/15/26	9,600,000
Refunding Series 2010	9/28/10	8,625,000	2.00 – 4.00	12/1/22	6,410,000
Refunding Series 2011	11/17/11	4,215,000	2.00 – 4.00	12/1/32	3,545,000
Refunding Series 2016	5/3/16	5,045,000	3.00	12/15/27	5,045,000
<u>Total</u>					<u>\$32,353,762</u>

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 11 Long-term Debt (continued)**

#### ***General Obligation Bonds (Primary Government) (continued)***

##### Alternative Revenue Source Series 2007A GO 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 GO Bonds were used for the construction of the new courthouse building.

##### Alternative Revenue Source Series 2007B GO 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 GO Bonds were used for the construction of the new courthouse building.

##### Alternative Revenue Source Series 2008 GO – 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 GO Bonds were used for the construction of the new courthouse building.

##### Alternative Revenue Source Series 2009 GO – 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 GO Bonds were used for the construction of the new courthouse building.

##### 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.

##### 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.

##### 2016 Crossover Refunding of Series 2008 Bonds

On May 3, 2016, Kendall County issued \$5,045,000 of Series 2016 Refunding Bonds at an interest rate of 3.0% based on the bond agreement/amortization schedule. The Refunding Bonds are being used to refinance a portion of the Series 2008 General Obligation Bonds.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 11 Long-term Debt (continued)

#### **General Obligation Bonds (Primary Government) (continued)**

Debt service requirements to maturity are as follows:

Year ending November 30:	Bonds Payable	
	Principal	Interest
2017	\$2,880,000	\$989,087
2018	3,020,000	864,426
2019	3,191,418	1,013,729
2020	3,426,132	930,551
2021	3,437,477	927,267
2022 – 2026	12,999,385	4,304,991
2027 – 2031	3,094,350	1,665,218
2032 – 2036	305,000	12,200
	<u>\$32,353,762</u>	<u>\$10,707,469</u>

Long term liability activity for the year ended November 30, 2016 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$35,078,762	\$5,045,000	(\$7,770,000)	\$32,353,762	\$2,880,000
Capital Leases	0	69,061	(12,813)	56,248	10,444
Premium on bonds	385,364	359,500	(67,332)	677,532	80,216
Discount on bonds	(83,880)	0	4,497	(79,383)	(4,496)
Compensated absences	698,946	1,047,485	(1,021,560)	724,871	0
Governmental activity long-term liabilities	<u>\$36,079,192</u>	<u>\$6,521,046</u>	<u>(\$8,867,208)</u>	<u>\$33,733,030</u>	<u>\$2,966,164</u>

The County is subject to a debt limitation of 5.750% of its assessed valuation of \$2,638,618,544. As of November 30, 2016, the County had \$119,310,556 of remaining legal debt margin.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 11 Long-term Debt (continued)

#### Component Unit (KCPBC)

##### **General Obligation Bonds**

Business-Type Activities

##### Public Building Revenue Bond Series 2006B

On February 23, 2007, the Commission entered an agreement to issue \$6,895,000 of Public Building Revenue Bond, Series 2006B at a variable interest rate (3.625-3.75%). The Bonds were used to finance projects of the Commission. Series 2006B bonds were paid in full as of October 31, 2016.

#### Component Unit (KCFPD)

##### **General Obligation Bonds**

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2016 are as follows:

<b>General Obligation Bonds</b>	<b>Sale Date</b>	<b>Original Borrowing</b>	<b>Interest Rates to Maturity</b>	<b>Final Maturity</b>	<b>Outstanding 11/30/16</b>
Series 2007	7/15/07	\$45,000,000	4.25 – 5.25	1/1/27	\$24,005,000
Series 2012	4/10/12	2,925,000	2.00 – 3.00	1/1/23	2,575,000
Series 2015	5/13/15	9,360,000	1.70 – 4.00	1/1/27	9,135,000
Series 2016	5/31/16	9,270,000	3.23 - 4.00	1/1/26	9,270,000
Total					\$44,985,000

##### Bond Series 2007

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$45,000,000 in General Obligation Limited Tax Bonds, Series 2007, and dated July 15, 2007 with a variable interest rate (4.25 – 5.25%). The proceeds of the Series 2007, Series 2015, and Series 2016 bonds were used to acquire and develop land.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 11 Long-Term Debt (continued)

#### Component Unit (KCFPD) (continued)

#### *General Obligation Bonds (continued)*

After the refunding, the remaining General Obligation, Series 2007 bonds shall mature as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2017	\$1,700,000	\$1,174,638	\$2,874,638
2018	2,100,000	1,083,888	3,183,888
2019	2,500,000	968,887	3,468,887
2020	2,750,000	837,638	3,587,638
2021	3,000,000	693,887	3,693,887
2022	3,500,000	531,388	4,031,388
2023	4,000,000	338,887	4,338,887
2024	4,455,000	116,943	4,571,943
	<u>\$24,005,000</u>	<u>\$5,746,156</u>	<u>\$29,751,156</u>

#### Bond Series 2012 Refunding

On October 4, 2012, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$2,925,000 in general obligation refunding bonds, Series 2012 with a variable interest rate (2.0 – 3.0%). Of the bond proceeds, \$2,820,000 was used to refund a portion of the general obligation, Series 2003 bonds.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2017	\$315,000	\$72,525	\$387,525
2018	330,000	62,850	392,850
2019	345,000	52,725	397,725
2020	365,000	42,075	407,075
2021	385,000	30,825	415,825
2022	405,000	18,975	423,975
2023	430,000	6,450	436,450
	<u>\$2,575,000</u>	<u>\$286,425</u>	<u>\$2,861,425</u>

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 11 Long-Term Debt (continued)

#### Component Unit (KCFPD) (continued)

#### *General Obligation Bonds (continued)*

##### Bond Series 2015 Refunding

On May 13, 2015, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$9,360,000 in general obligation refunding bonds, Series 2015 with a variable interest rate (1.7 – 4.0%). Of the bond proceeds, \$8,680,000 was used to refund a portion of the general obligation, Series 2007 bonds.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2017	\$40,000	\$358,355	\$398,355
2018	40,000	357,676	397,676
2019	45,000	356,952	401,952
2020	45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$9,135,000</u>	<u>\$3,622,863</u>	<u>\$12,757,863</u>

##### Bond Series 2016 Refunding

On May 31, 2016, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$9,270,000 in general obligation refunding bonds, Series 2016 with a variable interest rate (3.23 – 4.0%). Of the bond proceeds, \$8,915,000 was used to refund a portion of the general obligation, Series 2007 bonds.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 11 Long-Term Debt (continued)

#### Component Unit (KCFPD) (continued)

#### *General Obligation Bonds (continued)*

The bonds shall mature each year as follows:

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Payments</b>
2017	\$280,000	\$340,639	\$620,639
2018	90,000	305,788	395,788
2019	95,000	302,088	397,088
2020	100,000	298,186	398,186
2021	100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<b>\$9,270,000</b>	<b>\$2,633,257</b>	<b>\$11,903,257</b>

Long term liability activity for the year ended November 30, 2016 is as follows:

	<b>Beginning Balance</b>	<b>Increase</b>	<b>Decreases</b>	<b>Ending Balance</b>	<b>Amounts Due Within One Year</b>
Bonds payable -					
General obligation bonds	\$46,650,000	\$9,270,000	(\$10,935,000)	\$44,985,000	\$2,335,000
Unamortized premium on bonds	1,917,931	632,043	(210,887)	2,339,087	243,861
Compensated absences	16,724	13,739	(6,458)	24,005	0
Governmental activity					
Long-term liabilities	\$48,584,654	\$9,915,782	(\$11,152,345)	\$47,348,092	\$2,578,861

The District is subject to a debt limitation of 5.750% of its assessed valuation of \$2,638,618,544. As of November 30, 2016, the District had \$106,735,566 of remaining legal debt margin.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 12 Debt Defeasance**

#### **Primary Government**

In June 2010, the County defeased the series 2002A bonds by placing the proceeds of the Series 2010 general obligation refunding bond issue in an irrevocable trust fund. New debt was issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's financial statements. The defeased portion of the 2002A bonds were called on December 1, 2012. As of November 30, 2016, the County has \$0 balance in the trust account. During the year ended November 30, 2010, the County refunded \$8,380,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The County had an economic gain of \$244,913 which will be amortized through 2023.

In December 2011, the County defeased the series 2002B bonds by placing the proceeds of the Series 2011 general obligation refunding bond issue in an irrevocable trust fund. New debt was issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's financial statements. The defeased portion of the 2002B bonds were called on December 1, 2012. As of November 30, 2016, the County has \$0 balance in the trust account. During the year ended November 30, 2012, the County refunded \$3,860,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The County had an economic gain of \$437,868 which will be amortized through 2033.

In May 2016, the County defeased the series 2008 bonds by placing the proceeds of the Series 2016 general obligation refunding bond issue in an irrevocable trust fund. New debt was issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's financial statements. The defeased portion of the 2008 bonds will be called on December 15, 2016. As of November 30, 2016, the County has \$5,210,000 balance in the trust account. During the year ended November 30, 2016, the County refunded \$5,210,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The County had an economic gain of \$483,020 which will be amortized through 2028.



# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 12 Debt Defeasance (continued)

#### Component Unit (KCFPD)

In May 2015, the District partially defeased the 2007 general obligation bonds by placing the proceeds of the Series 2015 refunding bond issue in an irrevocable trust fund to provide for all future debt service payments on the bond. Accordingly, the trust account assets and the liability for the defeased bond are not included in the District's financial statements. As of November 30, 2016, the District has \$8,680,000 balance in the trust account. During the year ended November 30, 2015, the District refunded \$8,680,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The District had an economic gain of \$528,544 which will be amortized through 2027.

In May 2016, the District partially defeased the 2007 general obligation bonds by placing the proceeds of the Series 2016 refunding bond issue in an irrevocable trust fund to provide for all future debt service payments on the bond. Accordingly, the trust account assets and the liabilities for the defeased bonds are not included in the District's financial statements. As of November 30, 2016, the District has \$8,915,000 balance in the trust accounts. During the year ended November 30, 2016, the District refunded \$8,915,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The District had an economic gain on this refunding of \$1,148,736 which will be amortized through 2026.

### Note 13 Net Position

Net position reported on the government wide statement of net position at November 30, 2016:

#### **Governmental Activities:**

Net investment in capital assets	
Land and construction in progress	\$13,594,976
Other capital assets, net of accumulated depreciation	124,299,552
Less: related long-term debt outstanding	(33,008,159)

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Total net investment in capital assets	104,886,369
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#### Restricted:

State statutes and enabling legislation	27,694,187
Bond agreements	2,000,022
Grantor requirements	2,387,440
Donor requirements	68,404

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Total restricted	32,150,053
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Unrestricted	12,448,411
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Total governmental activities net position	\$149,484,833
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# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 14 Fund Balance**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

#### **Nonspendable Fund Balance**

The nonspendable 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. The County has nonspendable balances at year end that are listed below.

#### ***Restricted Fund Balance***

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted balances at year end that are listed below.

#### ***Committed Fund Balance***

The County commits fund balance by making motions or passing resolution 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 contract requirements. The County has committed balances at year end that are listed below.

#### ***Assigned Fund Balance***

The assigned fund balance classification refers to amounts that are constrained by the County’s intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The County has no balances at year end that are assigned.

#### ***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 and for funds with negative fund balances.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 14 Fund Balance (continued)

#### **Nonspendable Fund Balance**

Major Funds:	
General Fund	\$341,085
Non-major Funds:	
County Health and Human Services	4,077
<hr/>	
Total nonspendable fund balance	\$345,162
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#### **Restricted Fund Balance**

Major Funds:	
State statutes and enabling legislation:	
IMRF and Social Security	\$1,789,711
Transportation Sales Tax	9,403,197
Public Safety Sales Tax	3,973,595
Bond agreement -	
Courthouse Debt Service	1,883,147

#### Non-Major Funds

State statutes and enabling legislation:	
Animal Control	137,661
County Bridge	745,724
County Highway	199,752
County Motor Fuel Tax	1,976,712
Court Automation	502,933
Extension Education	1
Federal Aid Matching	37,895
Indemnity	245,807
Liability Insurance	565,164
Community 708 Mental Health	2
Veterans' Assistance Commission	406,938
Recorder's Document Storage	522,140
Tuberculosis	7,222
Child Support Collection	244,212
Court Security	330,301
Probation Services	734,588
Drug Abuse	83,100
State's Attorney Drug Enforcement	47,089
Senior Citizens	13,393
Courthouse Restoration	11,355
Tax Sale Automation	15,779
Circuit Clerk Document Storage	664,165
Law Library	77,522
Geographic Information System – Mapping Fund	577,449
Geographic Information System – Recorder Fund	106,092
County Health and Human Services	3,254,003
Sheriff Prevention – Alcohol/Criminal Violence	52,821
Sale in Error Interest	60,901
Child Advocacy Center	3,865
Highway Restricted	316,969
Animal Population Control	98,505
State Pet Population	9,870

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 14 Fund Balance (continued)

#### Restricted Fund Balance (continued)

##### Non-Major Funds (continued)

Transportation Alternatives Program	98,674
Circuit Clerk Operation/Administration	23,860
Coroner's Special Fees	11,846
Sheriff Vehicle	48,352
Sheriff E-Ticket	15,366
Electronic Citation	53,121
Sheriff FTA	61,593
Animal Medical Care	32,810
Salt Storage Building Maintenance	15,750
Jail Commissary	129,162
Hire Back Transportation Safety Highway	125
Sheriff's Range	39,717
State's Attorney Records Automation	26,230
HGBF K-9 Grant	3,129
County Drug Service	605
Drug Court	31,074
Sheriff Special Assignment	6,011

##### Bond agreements:

Administrative Debt Service	114,167
Jail Bond Debt Service	2,708

##### Externally imposed by donors:

Restricted for WIC	68,404
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##### Grantor imposed restriction:

Economic Development Commission	14,292
Coroner Death Certificate Grant	876
CSBG – Revolving Loan	71,289
County Special Reserve	102,807
Restricted Economic Development Grant	2,030,945
Kendall County Area Transit	167,231

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Total restricted fund balance	\$32,269,724
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#### Committed Fund Balance

##### Major Funds:

General Fund	265,001
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##### Non-major Funds:

Capital Improvement	1,140,805
Animal Control Capital Improvement	125,319
County Building	854,852
Courthouse Expansion Construction	4,384
Public Safety Capital Improvement	4,219,579
Administrative Building Bond Proceeds 2011	5,915

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Total committed fund balance	\$6,615,855
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# County of Kendall, Illinois

## Notes to Financial Statements

### Note 14 Fund Balance (continued)

#### Unassigned Fund Balance

Major Funds:	
General	15,783,241
Non-major Funds:	
County Clerk Death Certificate Surcharge	(2,874)
HIDTA Grant	(63,516)
HAVA Grant	(19,526)
Cook County Reimbursement	(7,003)
<hr/>	
Total unassigned fund balance	<u>\$15,690,322</u>

### Note 15 Interfund Transactions

Below are the interfund balances as of November 30, 2016:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Major funds		
General	Nonmajor funds	\$344,323

The outstanding balances between funds result from one time loans from the General Fund to the County Health and Human Services Fund, County Clerk Death Certificate Surcharge Fund, HIDTA Grant Fund, and HAVA Grant Fund to cover expenses. These loans are to be repaid as soon as funding is available.

Below are the interfund transactions as of November 30, 2016:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds		
General	\$1,812,487	\$539,500
IMRF and Social Security	73,238	0
Transportation Sales Tax	4,000	50,000
Public Safety Sales Tax	0	4,919,013
Courthouse Debt Service	2,425,963	0
Non-Major funds	2,866,711	1,673,886
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	<u>\$7,182,399</u>	<u>\$7,182,399</u>

All transfers were made to simplify cash flows within the County and to reimburse various funds for departmental expenses.

### Note 16 Contingencies

The County is periodically involved in various lawsuits. It is the opinion of the State's Attorney that as of November 30, 2016, there are no matters that will have a material adverse effect on the financial condition of the County.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 17 Construction and Other Significant Commitments**

During FY2014, the County began the extension of Eldamain Road. The estimated total cost of the project currently contracted is \$7.2 million. As of November 30, 2016, the County has expended \$4.1 million. The estimated date of completion is FY2017.

During FY2016, the County began the reconstruction of Sherrill Road. The estimated total cost of the project currently contracted is \$4.7 million. As of November 30, 2016, the County has expended \$1.3 million. The estimated date of completion is FY2017.

During FY2016, the County began the improvement of the Public Safety Building security system. The estimated total cost of the project currently contracted is \$3.0 million. As of November 30, 2016, the County has expended \$45 thousand. The estimated date of completion is FY2018.

### **Note 18 Dynegy Agreement**

Dynegy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynegy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynegy 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, Dynegy waives its right to collect any refunds attributable to the assessed values agreed upon.

### **Note 19 Impact of Pending Accounting Principles**

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* addresses the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The provisions in Statement 75 are effective for fiscal years beginning after June 15, 2017. The County has not determined the effect of this Statement.

GASB Statement No. 77, *Tax Abatement Disclosures*, requires governments that enter into tax abatement agreements to disclose the certain information about the agreements to allow readers of the financial statements to better access the revenue-generating capacity of the government. The provisions in Statement No. 77 are effective for reporting periods beginning after December 15, 2015. The County has not determined the effect of this Statement.

GASB Statement No. 80, *Blending Requirements for Certain Component Units—an amendment of GASB Statement No. 14* amends the blending requirements by requiring the blending of a component unit incorporated as a not-for-profit corporation in which the primary government is the sole corporate member. The requirements of this Statement are effective for reporting periods beginning after June 15, 2016. The County has not determined the effect of this Statement.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 19 Impact of Pending Accounting Principles (continued)**

GASB Statement No. 81, *Irrevocable Split-Interest Agreements* improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. The requirements of this Statement are effective for reporting periods beginning after December 15, 2016. The County has not determined the effect of this Statement.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No. 67, No. 68, and No. 73* amends the required the presentation to include the covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure. The requirements of this Statement are effective for reporting period in which the measurement date of the pension liability is after June 15, 2017. The County has not determined the effect of this Statement.

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes criteria for determining the timing and pattern recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations, and requires the current value of a government’s asset retirement obligations to be adjusted for the effects of general inflation or deflation at least annually. The requirements of this Statement are effective for reporting period in which the measurement date of the pension liability is after June 15, 2018. The County has not determined the effect of this Statement.

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The County has not determined the effect of this Statement.

### **Note 20 Restatement of Beginning Net Position/Fund Balance**

#### **Primary Government**

As a result of the IMRF SLEP and ECO deferred outflows not being recorded, the governmental activities, beginning net position was restated as follows:

	<b>Governmental Activities</b>
Net Position - November 30, 2015 (as reported)	\$125,938,816
Add: Record prior year IMRF SLEP and ECO plan deferred outflows	1,892,624
Net Position – November 30, 2015 (as restated)	<u>\$127,831,440</u>

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 20 Restatement of Beginning Net Position/Fund Balance (continued)

As a result of prepaid debt service and accrued interest payable being recorded in the governmental funds, the governmental fund balances were restated as follows:

	<b>Courthouse Debt Service</b>	<b>All Other Major Governmental Funds</b>	<b>All Other Non-Major Governmental Funds</b>	<b>Total</b>
Fund balance – November 30, 2015 (as previously reported)	\$1,336,096	\$30,091,186	\$20,010,279	\$51,437,561
Less: Prepaid debt service	0	0	(835,000)	(835,000)
Add: Interest payable recorded in governmental funds	344,639	0	0	344,639
<b>Fund balance – November 30, 2015 (as restated)</b>	<b>\$1,680,735</b>	<b>\$30,091,186</b>	<b>\$19,175,279</b>	<b>\$50,947,200</b>

### **KCFPD**

As a result of accrued interest payable being recorded in the governmental funds, the governmental fund balances were restated as follows:

	<b>Bond and Interest Series 2007</b>	<b>Bond and Interest Series 2003</b>	<b>All Other Major Funds</b>	<b>Total</b>
Fund balance – November 30, 2015 (as reported)	\$2,599,803	\$832,241	\$2,868,061	\$6,300,125
Interest payable recorded in governmental funds	920,198	34,646	0	954,844
<b>Fund balance – November 30, 2015 (as restated)</b>	<b>\$3,520,001</b>	<b>\$866,887</b>	<b>\$2,868,061</b>	<b>\$7,254,969</b>



## **Required Supplementary Information**

# County of Kendall, Illinois

## General Fund

### Statement of Revenues, Expenditures and Changes

#### in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	Budget	Actual	
		2016	2015
Revenues	\$22,944,308	\$22,018,715	\$22,807,182
Expenditures	26,087,463	24,575,537	24,098,245
Excess (deficiency) of revenues over (under) expenditures	(3,143,155)	(2,556,822)	(1,291,063)
Other financing sources (uses):			
Operating transfers in:			
Public Safety Sales Tax	1,218,000	1,218,000	1,300,000
Probation	45,000	38,692	37,785
Health Department Benefits Reimbursement	350,000	350,000	0
VAC	38,100	9,591	9,199
Animal Control	16,740	8,665	7,476
Court Security	120,000	110,000	150,000
County Clerk and Recorder	150,000	0	0
GIS Mapping	35,000	27,539	25,665
Sale in Error	250,000	50,000	0
	2,222,840	1,812,487	1,530,125
Operating transfers out:			
Administrative Debt Service	(140,000)	(140,000)	(140,000)
Capital Improvement	(150,000)	(150,000)	(150,000)
Economic Development	(24,000)	(24,000)	(25,974)
Kendall Area Transit	(25,500)	(25,500)	(25,500)
Courthouse Debt Service	(200,000)	(200,000)	0
	(539,500)	(539,500)	(341,474)
Total other financing sources (uses)	1,683,340	1,272,987	1,188,651
Net change in fund balance	<u>(\$1,459,815)</u>	(1,283,835)	(102,412)
Fund balance, beginning of year		17,408,161	17,510,573
Fund balance, end of year		<u>\$16,124,326</u>	<u>\$17,408,161</u>
GAAP fund balances for General Revenue Funds:			
County General		\$16,124,326	
County Special Reserve		265,001	
GAAP fund balances for General Revenue Funds		<u>\$16,389,327</u>	

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Revenues - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$10,627,390	\$10,628,855	\$1,465	\$10,387,619
Intergovernmental:				
Retailers' occupation tax	545,492	421,232	(124,260)	538,998
County supplemental sales tax	2,698,000	2,842,884	144,884	2,813,046
Illinois income tax	2,650,000	2,185,230	(464,770)	2,924,140
Illinois replacement tax	406,460	365,297	(41,163)	412,342
State use tax	470,000	598,742	128,742	558,815
HDTA reimbursement	8,000	13,022	5,022	7,986
State's attorney	144,677	144,679	2	132,619
Probation officer salary	378,580	273,262	(105,318)	480,128
Supervisor of assessments	35,000	61,679	26,679	26,710
Election judges	0	15,210	15,210	26,370
Probation board and care	2,000	19,109	17,109	5,092
Public defender	90,000	99,892	9,892	108,221
St comp/reimburse PTI	2,000	18,056	16,056	13,275
States Attorney Victims Assistance Grant	13,920	17,190	3,270	9,805
States Attorney miscellaneous revenues	2,000	112	(1,888)	313
ESDA-reimbursement from IEMA	36,130	47,997	11,867	29,754
	7,482,259	7,123,593	(358,666)	8,087,614
Revenue from services, fines and forfeitures:				
County treasurer	21,000	20,728	(272)	22,727
County clerk and recorder	358,000	526,749	168,749	365,531
Circuit court clerk	950,000	830,439	(119,561)	914,716
Sheriff	355,000	251,625	(103,375)	310,409
Sheriff miscellaneous	12,000	7,897	(4,103)	7,945
Zoning board of appeals	8,000	14,150	6,150	5,495
Corrections department	766,500	543,600	(222,900)	698,238
States' Attorney trial fee	500	0	(500)	0
Technology	35,625	31,654	(3,971)	35,625
Circuit clerk GPS service fee	4,500	7,650	3,150	4,103
Probation officer salary	8,000	8,894	894	7,828
Mapping fees	0	56	56	168
Circuit court system fee	45,000	41,888	(3,112)	45,153
Public defender fee	27,500	17,468	(10,032)	29,508
Sheriff's bond fee	10,000	14,621	4,621	12,275
Hearing officer fees	2,100	2,450	350	1,400

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Revenues - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Revenues (continued):				
Revenue from services, fines and forfeitures (continued):				
Fines and forfeitures	475,000	364,614	(110,386)	452,968
Property tax late payment penalties and costs	350,000	350,977	977	385,634
Periodic imprisonment fee	17,500	18,072	572	14,307
Merit commission fees	3,000	0	(3,000)	0
Prisoner transport	2,000	437	(1,563)	526
Security detail income	0	9,590	9,590	8,476
Federal inmate revenue	433,500	228,900	(204,600)	78,450
Federal mileage reimbursement	4,554	4,039	(515)	1,192
Federal inmate transport fees	45,360	30,672	(14,688)	12,414
	<u>3,934,639</u>	<u>3,327,170</u>	<u>(607,469)</u>	<u>3,415,088</u>
Licenses and permits:				
Liquor licenses	21,500	21,500	0	21,580
Zoning, planning and building permits fees	59,500	74,568	15,068	71,841
PB&Z - recording fees	600	590	(10)	660
County real estate transfer tax	396,420	379,644	(16,776)	385,679
Franchise tax	210,000	220,855	10,855	213,238
	<u>688,020</u>	<u>697,157</u>	<u>9,137</u>	<u>692,998</u>
Interest on investments -				
Interest income	30,000	64,146	34,146	18,022
Other revenue:				
Postage reimbursements	80,000	65,975	(14,025)	77,024
Recorder's miscellaneous	50,000	47,302	(2,698)	54,983
Compost fees	10,000	21,908	11,908	4,891
Assessment office miscellaneous revenue	3,000	11,318	8,318	5,716
Employee insurance reimbursement	0	7,545	7,545	4,427
Facility management miscellaneous	4,000	288	(3,712)	271
Other revenues	35,000	23,458	(11,542)	58,529
	<u>182,000</u>	<u>177,794</u>	<u>(4,206)</u>	<u>205,841</u>
Total revenues	<u>\$22,944,308</u>	<u>\$22,018,715</u>	<u>(\$925,593)</u>	<u>\$22,807,182</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Summary Schedule of Departmental Expenditures

For the year ended November 30, 2016 (with summarized figures for 2015)

	Page	2016		Variance with Budget	2015 Actual
		Budget	Actual		
Expenditures:					
Facilities management	78	\$1,999,545	\$2,007,987	(\$8,442)	\$1,915,843
Building and zoning	79	226,700	187,061	39,639	207,309
County clerk and recorder	80	190,829	185,078	5,751	177,742
County board	80	137,110	119,114	17,996	127,741
Regional Office of Education	80	83,583	87,718	(4,135)	76,346
Farmland review board	81	360	248	112	255
Corrections	81	4,443,715	4,248,976	194,739	4,383,170
Sheriff	82	5,721,453	5,420,399	301,054	5,619,646
Merit commissions	83	7,000	5,579	1,421	6,371
Circuit court judge	83	308,555	352,034	(43,479)	265,059
Circuit court clerk	83	618,859	590,680	28,179	564,816
Coroner	84	167,644	172,594	(4,950)	154,376
Combined court services	84	1,203,979	1,100,240	103,739	1,097,756
Public defender	85	501,712	476,164	25,548	469,124
State's attorney	85	1,488,834	1,453,850	34,984	1,450,931
Board of review	86	77,546	59,097	18,449	51,930
County treasurer	86	418,822	419,536	(714)	404,792
Soil and water conservation	87	32,000	32,000	0	32,000
Employee health insurance	87	3,531,052	3,302,696	228,356	2,999,574
Unemployment compensation	87	30,000	25,618	4,382	18,441
Chief county assessors office	87	296,817	294,446	2,371	300,020
Election costs	88	914,558	691,353	223,205	357,704
Auditing and accounting	88	57,000	53,300	3,700	52,000
Emergency management agency	88	36,398	35,208	1,190	38,682
Office of administrative services	89	358,034	352,991	5,043	362,371
Capital expenditures	89	145,000	140,310	4,690	123,111
General insurance and bonds	89	5,000	3,131	1,869	2,361
Technology services	90	542,748	548,631	(5,883)	598,894
KenCom intergovernmental agreement	90	1,955,000	1,957,820	(2,820)	1,954,771
Jury commission	90	119,632	65,387	54,245	64,943
Postage county building	91	87,620	68,727	18,893	64,936
Property tax services	91	75,000	75,199	(199)	74,199
Contingency	91	305,358	42,365	262,993	81,031
<b>Total expenditures</b>		<b>\$26,087,463</b>	<b>\$24,575,537</b>	<b>\$1,511,926</b>	<b>\$24,098,245</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Facilities Management:				
Office head salary	\$100,653	\$100,198	\$455	\$98,009
Salaries - maintenance	333,612	314,453	19,159	287,646
Salaries - clerical	41,030	34,758	6,272	40,069
Salaries - overtime	8,800	7,616	1,184	6,789
Office supplies	200	0	200	0
Utilities	774,500	794,613	(20,113)	772,987
Mileage	800	1,033	(233)	674
County supplies	130,000	124,658	5,342	101,605
Postage	50	45	5	9
Cellular phones	5,900	4,015	1,885	5,858
Equipment maintenance/repairs	75,000	83,551	(8,551)	77,451
Vehicle maintenance	3,500	5,198	(1,698)	2,824
Equipment rental	1,500	520	980	0
Contractual services	524,000	537,329	(13,329)	521,922
Total facilities management	\$1,999,545	\$2,007,987	(\$8,442)	\$1,915,843

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Building and Zoning				
Salary - planners	\$65,000	\$48,917	\$16,083	\$46,247
Salary - compliance officers	53,625	53,761	(136)	52,650
Salary - clerical	43,045	31,298	11,747	43,401
Salary - overtime	250	0	250	0
ZBA pre diem	3,150	1,150	2,000	2,100
Mileage	200	36	164	32
Supplies	1,350	1,820	(470)	1,507
Postage	650	444	206	540
Equipment	500	328	172	507
Plumbing inspection	12,000	13,860	(1,860)	10,508
Vehicle maintenance and repairs	4,000	4,637	(637)	6,829
Training	700	129	571	0
Dues	700	601	99	260
Conferences	1,000	0	1,000	0
Books and subscriptions	500	0	500	0
Microfilming/reproduction	3,000	640	2,360	535
Engineering consultants	20,000	22,806	(2,806)	35,136
Regional plan commission	2,400	77	2,323	762
Legal publications	750	636	114	567
Contracted inspection service	500	0	500	0
Cellular phone	880	943	(63)	867
NPDES annual permit fee	1,000	1,000	0	1,000
NPDES permit assistance	0	0	0	0
Recording expenditures	1,800	807	993	742
Zoning board of appeals	1,400	281	1,119	608
Historical Preservation Commission	1,200	90	1,110	411
Hearing officer	2,100	2,800	(700)	2,100
Refunds	0	0	0	0
Ad hoc zoning	5,000	0	5,000	0
<b>Total building and zoning</b>	<b>\$226,700</b>	<b>\$187,061</b>	<b>\$39,639</b>	<b>\$207,309</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
<b>County Clerk and Recorder:</b>				
Office head salary	\$90,097	\$90,796	(\$699)	\$89,107
Other salaries	56,887	57,090	(203)	54,731
Temporary salaries	7,000	5,750	1,250	4,950
Mileage	1,100	589	511	481
Supplies	11,500	11,187	313	9,267
Postage	13,500	11,803	1,697	11,614
Dues	545	545	0	545
Conferences	1,000	0	1,000	0
Books and subscriptions	200	0	200	54
Legal publications	1,000	546	454	198
Contractual services	4,500	2,972	1,528	3,295
Birth and death registration	3,500	3,800	(300)	3,500
<b>Total county clerk and recorder</b>	<b>\$190,829</b>	<b>\$185,078</b>	<b>\$5,751</b>	<b>\$177,742</b>
<b>County Board:</b>				
Chairman salary	\$12,012	\$11,504	\$508	\$12,058
Salaries - board members	21,600	20,220	1,380	21,760
Mileage	7,000	8,477	(1,477)	7,746
Dues/memberships	2,750	1,954	796	6,178
Conferences	2,000	1,593	407	1,179
UCCI	760	0	760	0
Per diem	83,300	67,345	15,955	71,851
Liquor commissioner	1,188	1,138	50	1,192
Miscellaneous	6,500	6,883	(383)	5,777
<b>Total county board</b>	<b>\$137,110</b>	<b>\$119,114</b>	<b>\$17,996</b>	<b>\$127,741</b>
<b>Regional Office of Education:</b>				
Salaries and benefits	\$60,182	\$65,197	(\$5,015)	\$54,356
Expenditure reimbursements - Grundy County	23,401	22,521	880	21,990
<b>Total Regional Office of Education</b>	<b>\$83,583</b>	<b>\$87,718</b>	<b>(\$4,135)</b>	<b>\$76,346</b>

See Notes to Required Supplementary Information.



# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Farm Land Review Board:				
Mileage	\$30	\$4	\$26	\$7
Publications	75	159	(84)	78
Per diem	255	85	170	170
<b>Total farm land review board</b>	<b>\$360</b>	<b>\$248</b>	<b>\$112</b>	<b>\$255</b>
Corrections:				
Salary - deputies	\$3,262,167	\$3,190,115	\$72,052	\$3,199,845
Salary - overtime	29,000	28,108	892	30,598
Salary - commander/sergeant	753,412	652,131	101,281	722,672
Salary - food management	88,583	62,211	26,372	90,580
Contractual services	80,553	101,425	(20,872)	164,904
Medical expenditures	50,000	73,092	(23,092)	44,156
Food services	150,000	123,177	26,823	121,686
Prisoner transport	30,000	18,717	11,283	8,729
<b>Total corrections</b>	<b>\$4,443,715</b>	<b>\$4,248,976</b>	<b>\$194,739</b>	<b>\$4,383,170</b>

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Sheriff:				
Salary - sheriff	\$112,568	\$113,440	(\$872)	\$111,330
Salary - chief/commander	334,010	275,549	58,461	377,379
Salary - deputies	4,240,454	4,163,259	77,195	4,203,413
Deputies - overtime	150,000	91,255	58,745	123,806
Security detail expenditures	0	11,458	(11,458)	6,861
Clerical - overtime	1,000	45	955	0
Salaries - clerical	384,566	360,514	24,052	325,299
Part-time salaries - deputies	6,500	7,243	(743)	7,639
Telephone	1,000	3,171	(2,171)	1,000
Contractual services	31,262	23,212	8,050	40,885
Mileage and auto fuel	175,000	100,593	74,407	123,952
Office supplies	12,000	12,260	(260)	14,790
Postage	5,000	5,045	(45)	5,000
Canine expenditures	2,000	2,000	0	2,116
Major Crimes Taskforce	1,000	1,000	0	1,000
Equipment maintenance/repairs	24,000	25,285	(1,285)	29,697
Vehicle maintenance/repairs	79,000	46,513	32,487	100,092
Training	52,204	58,732	(6,528)	47,971
Dues/conferences	12,854	13,717	(863)	7,794
Legal publications/printing	4,000	4,000	0	4,919
Police supplies	17,000	16,750	250	16,996
Weapons and ammunition	14,710	24,906	(10,196)	13,551
Uniforms	19,500	20,321	(821)	21,977
Contract expenditures	26,725	25,600	1,125	22,720
Investigations	5,500	5,372	128	3,223
Subscriptions	1,900	1,886	14	1,253
Special response team	4,500	4,446	54	2,000
Drug testing	3,200	2,827	373	2,983
<b>Total sheriff</b>	<b>\$5,721,453</b>	<b>\$5,420,399</b>	<b>\$301,054</b>	<b>\$5,619,646</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Merit commission	\$7,000	\$5,579	\$1,421	\$6,371
Circuit Court Judge:				
Court administrator	\$41,682	\$41,667	\$15	\$40,468
Bailiffs	91,593	89,427	2,166	87,948
Overtime	5,000	2,445	2,555	3,062
Training	2,000	0	2,000	0
Judges' salaries	3,000	3,392	(392)	2,938
Supplies	4,500	3,047	1,453	2,750
Conferences	6,000	2,219	3,781	3,297
Postage	39,100	38,361	739	20,509
Court reporter and transcriptions	2,000	3,796	(1,796)	1,880
Judges' insurance	1,705	1,706	(1)	1,706
Judges' Dues	1,975	2,575	(600)	0
Statutory expenditures	110,000	163,399	(53,399)	100,501
Total circuit court judge	\$308,555	\$352,034	(\$43,479)	\$265,059
Circuit Court Clerk:				
Office head salary	\$90,097	\$90,796	(\$699)	\$89,107
Other salaries	477,862	461,053	16,809	433,361
Overtime	5,000	779	4,221	3,396
Mileage	1,200	1,374	(174)	1,063
Supplies	11,000	7,509	3,491	9,100
Postage	11,000	8,328	2,672	7,240
Dues	800	1,310	(510)	790
Conferences	1,900	2,129	(229)	1,829
Printing forms	20,000	17,402	2,598	18,930
Total circuit court clerk	\$618,859	\$590,680	\$28,179	\$564,816

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
<b>Coroner:</b>				
Coroner salary	\$57,944	\$57,811	\$133	\$58,166
Salaries - deputy coroner	38,250	38,317	(67)	38,171
Per call - salaries	20,000	17,692	2,308	15,974
Mileage	400	0	400	251
Postage	500	481	19	320
Supplies	2,000	2,193	(193)	1,600
Cellular phone	3,500	2,985	515	3,211
Vehicle maintenance	5,000	4,443	557	3,595
Dues and memberships	1,000	1,604	(604)	409
Autopsies	20,000	28,050	(8,050)	19,325
Toxicology testing	7,000	9,664	(2,664)	5,654
Histology	500	109	391	314
Training	4,000	3,284	716	4,121
X-rays	1,000	0	1,000	0
Personal property disposal	550	1,098	(548)	818
Clothing allowance	500	592	(92)	244
Disposition for indigent persons	2,000	0	2,000	0
Morgue supplies	3,500	4,271	(771)	2,203
<b>Total coroner</b>	<b>\$167,644</b>	<b>\$172,594</b>	<b>(\$4,950)</b>	<b>\$154,376</b>
<b>Combined Court Services:</b>				
Court director	\$75,645	\$75,840	(\$195)	\$76,177
Salaries - probation	786,456	707,734	78,722	722,810
Salaries - clerical	140,778	132,996	7,782	133,986
Supplies	6,000	5,983	17	5,975
Postage	5,000	2,916	2,084	3,674
Book and subscriptions	100	123	(23)	113
Medical expenditures	1,000	0	1,000	268
Auto expenditures	5,000	3,203	1,797	4,628
Kane juvenile detention	90,000	108,460	(18,460)	95,840
Contractual services	4,000	2,031	1,969	1,851
Board and care	90,000	60,954	29,046	52,434
<b>Total combined court services</b>	<b>\$1,203,979</b>	<b>\$1,100,240</b>	<b>\$103,739</b>	<b>\$1,097,756</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
<b>Public Defender:</b>				
Salary - public defender	\$149,857	\$151,010	(\$1,153)	\$150,433
Salaries - clerical	42,442	42,772	(330)	41,567
Assistance public of defenders	265,413	255,022	10,391	260,869
Supplies	2,500	2,451	49	2,495
Postage	1,500	527	973	452
Interpreter services	1,000	0	1,000	0
Books and subscriptions	2,000	2,236	(236)	1,391
Education and conferences	4,000	1,068	2,932	312
Subpoena witness fees	1,000	0	1,000	0
Contractual services	21,000	10,646	10,354	4,938
Dues and memberships	4,000	3,955	45	2,636
Statutory expenditures/investigators	5,000	4,967	33	3,567
Transcripts	2,000	1,510	490	464
<b>Total public defender</b>	<b>\$501,712</b>	<b>\$476,164</b>	<b>\$25,548</b>	<b>\$469,124</b>
<b>State's Attorney:</b>				
Office head salary	\$166,508	\$167,788	(\$1,280)	\$167,149
Salary - assistant state's attorney	822,279	793,870	28,409	793,273
Salary - clerical	313,592	308,226	5,366	310,109
Salary - stipends	40,455	42,630	(2,175)	43,802
Temporary help-intern	5,000	4,112	888	6,335
Supplies	13,000	17,276	(4,276)	12,518
Postage	13,000	13,895	(895)	11,519
Dues	9,000	9,509	(509)	8,901
Conferences	0	198	(198)	1,633
Books and subscriptions	5,000	4,272	728	3,403
Contractual services	15,000	14,000	1,000	11,000
Child advocacy board	12,000	13,179	(1,179)	17,872
Transcripts	15,000	10,444	4,556	9,487
Training	3,500	1,872	1,628	1,250
Cell phone	3,500	2,441	1,059	2,215
Trials and hearings	15,000	18,138	(3,138)	18,465
Appellate services	37,000	32,000	5,000	32,000
<b>Total state's attorney</b>	<b>\$1,488,834</b>	<b>\$1,453,850</b>	<b>\$34,984</b>	<b>\$1,450,931</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Board of Review:				
Salaries	\$56,546	\$56,986	(\$440)	\$49,829
Capital equipment	2,100	1,078	1,022	0
Conferences and education	1,000	0	1,000	0
Supplies	1,500	0	1,500	646
Postage	4,000	1,033	2,967	1,455
Mileage	100	0	100	0
Dues	300	0	300	0
Legal publications	2,000	0	2,000	0
Contractual services	10,000	0	10,000	0
<b>Total board of review</b>	<b>\$77,546</b>	<b>\$59,097</b>	<b>\$18,449</b>	<b>\$51,930</b>
County Treasurer:				
Office head salary	\$90,097	\$90,796	(\$699)	\$89,107
Other salaries	286,775	287,704	(929)	279,769
Overtime	150	0	150	0
Mileage	750	429	321	565
Supplies	5,000	4,758	242	3,840
Postage	22,500	21,288	1,212	21,440
Dues	800	988	(188)	769
Conferences	750	219	531	218
Legal publications	2,000	2,032	(32)	1,792
Payroll forms	3,000	3,920	(920)	1,884
Contractual services	7,000	7,402	(402)	5,408
<b>Total county treasurer</b>	<b>\$418,822</b>	<b>\$419,536</b>	<b>(\$714)</b>	<b>\$404,792</b>

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Soil and Water Conservation:				
Soil and water grant	\$32,000	\$32,000	\$0	\$32,000
Employee Health Insurance - Premiums	\$3,531,052	\$3,302,696	\$228,356	\$2,999,574
Unemployment Compensation	\$30,000	\$25,618	\$4,382	\$18,441
Chief County Assessing Office:				
Salary - supervisor	\$83,000	\$83,647	(\$647)	\$81,028
Salaries - clerical	135,117	136,739	(1,622)	132,508
Salary - overtime	2,000	0	2,000	1,688
Mileage	500	411	89	557
Supplies	2,500	1,782	718	1,471
Postage	20,000	20,780	(780)	21,549
Training	2,500	2,336	164	2,288
Dues	500	1,095	(595)	0
Books and subscriptions	0	28	(28)	28
Publications	33,500	35,242	(1,742)	43,040
Printing	9,200	6,112	3,088	9,985
Contractual services	8,000	6,274	1,726	5,878
Total chief county assessing office	\$296,817	\$294,446	\$2,371	\$300,020

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Election Costs:</b>				
Salaries	\$122,058	\$118,290	\$3,768	\$122,002
Election judge mileage	5,000	12,371	(7,371)	1,669
Supplies	145,000	128,696	16,304	38,268
Overtime	15,000	12,713	2,287	5,277
School for judges	1,500	1,180	320	0
Election judges per diem	125,000	114,290	10,710	41,120
Legal publications	5,000	5,761	(761)	1,562
Ballots	200,000	107,880	92,120	31,753
Contractual services	175,000	123,729	51,271	70,554
Extra help/overtime	50,000	39,897	10,103	10,255
Registration supplies	5,000	2,552	2,448	4,851
Polling place rental and miscellaneous expenditures	6,000	2,950	3,050	2,465
Polling place delivery and setup	20,000	12,258	7,742	5,852
Postage	40,000	8,786	31,214	22,076
<b>Total election costs</b>	<b>\$914,558</b>	<b>\$691,353</b>	<b>\$223,205</b>	<b>\$357,704</b>
<b>Auditing and Accounting -</b>				
Auditing and accounting services	\$57,000	\$53,300	\$3,700	\$52,000
<b>Emergency Management Agency:</b>				
Salary - director	\$7,416	\$7,469	(\$53)	\$7,155
Salaries - clerical	6,223	6,269	(46)	6,130
Mileage/auto fuel	500	179	321	848
Supplies	1,600	1,672	(72)	2,576
Postage	100	100	0	100
Cellular phone	4,500	4,346	154	4,152
Vehicle repairs and maintenance	11,081	10,824	257	10,000
Training	1,500	1,500	0	2,994
Dues	250	246	4	750
Conferences	500	784	(284)	1,112
Printing	250	158	92	190
Radio/siren maintenance	2,478	1,661	817	2,675
<b>Total emergency management agency</b>	<b>\$36,398</b>	<b>\$35,208</b>	<b>\$1,190</b>	<b>\$38,682</b>

See Notes to Required Supplementary Information.



# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Office of Administrative Services:				
Administration - salaries	\$282,919	\$280,699	\$2,220	\$277,844
Other salaries	43,470	43,398	72	42,665
Mileage	1,300	916	384	672
Supplies	2,300	1,992	308	1,474
Postage	600	458	142	395
Telephone	840	1,148	(308)	787
County supplies	700	185	515	881
Advertisements	2,800	1,891	909	2,589
Dues	1,655	1,460	195	516
Conferences	1,300	445	855	296
Books and subscriptions	250	205	45	313
Labor negotiation expenditures	3,200	12,218	(9,018)	1,643
Flu shots	1,000	0	1,000	1,845
Contractual services	5,500	0	5,500	4,071
Educational reimbursement	0	0	0	1,201
Training	500	257	243	0
Employee assistance program	6,500	6,569	(69)	6,472
Employee recognition	2,700	493	2,207	4,259
Mayors and managers meeting	500	657	(157)	526
Settlement	0	0	0	13,922
<b>Total office of administrative services</b>	<b>\$358,034</b>	<b>\$352,991</b>	<b>\$5,043</b>	<b>\$362,371</b>
Capital Expenditures:				
Facilities management	\$40,000	\$46,440	(\$6,440)	\$34,547
Building and Zoning	5,000	0	5,000	0
Technology Services	0	10,215	(10,215)	0
Sheriff	100,000	83,655	16,345	88,564
<b>Total capital expenditures</b>	<b>\$145,000</b>	<b>\$140,310</b>	<b>\$4,690</b>	<b>\$123,111</b>
<b>General Insurance and Bonds</b>	<b>\$5,000</b>	<b>\$3,131</b>	<b>\$1,869</b>	<b>\$2,361</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Technology Services:				
Supervisor salary	\$51,300	\$51,695	(\$395)	\$70,748
Other salaries	236,966	237,541	(575)	227,355
Mileage	500	88	412	51
Office supplies	1,000	964	36	1,142
Postage	300	0	300	32
Dues	200	0	200	0
Training	3,000	1,075	1,925	27
Conferences	1,000	0	1,000	27
Books and subscriptions	100	424	(324)	428
Cell phone	4,200	4,056	144	3,171
Central computer supplies	35,000	50,467	(15,467)	30,244
Computer maintenance/software	107,846	106,273	1,573	119,045
Computer maintenance/hardware	62,476	66,117	(3,641)	117,746
Contractual services	26,560	29,931	(3,371)	16,878
Vehicle maintenance	300	0	300	0
CASA contractual services	12,000	0	12,000	12,000
<b>Total technology services</b>	<b>\$542,748</b>	<b>\$548,631</b>	<b>(\$5,883)</b>	<b>\$598,894</b>
KenCom Intergovernmental Agreement:				
Intergovernmental agreement	\$1,775,000	\$1,775,000	\$0	\$1,775,000
Public safety dispatch	180,000	182,820	(2,820)	179,771
<b>Total KenCom intergovernmental agreement</b>	<b>\$1,955,000</b>	<b>\$1,957,820</b>	<b>(\$2,820)</b>	<b>\$1,954,771</b>
Jury Commission:				
Salaries - jury commission	\$6,317	\$6,632	(\$315)	\$7,148
Supplies	3,500	9,339	(5,839)	3,686
Postage	3,000	3,032	(32)	2,570
Petit juror per diem	75,000	22,405	52,595	31,920
Training	1,500	0	1,500	0
Grand juror per diem	20,000	18,018	1,982	12,080
Meals	5,000	490	4,510	2,225
Automation	5,315	5,471	(156)	5,314
<b>Total jury commission</b>	<b>\$119,632</b>	<b>\$65,387</b>	<b>\$54,245</b>	<b>\$64,943</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Expenditures - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Postage County Building:				
Postage supplies	\$2,000	\$1,307	\$693	\$1,026
Postage - veterans assistance	1,000	1,645	(645)	631
Equipment rental/reset charges	4,620	5,775	(1,155)	3,279
Prepaid postage	80,000	60,000	20,000	60,000
<b>Total postage county building</b>	<b>\$87,620</b>	<b>\$68,727</b>	<b>\$18,893</b>	<b>\$64,936</b>
Property Tax Services -				
Contractual services	\$75,000	\$75,199	(\$199)	\$74,199
Contingency	\$305,358	\$42,365	\$262,993	\$81,031
<b>Total general fund</b>	<b>\$26,087,463</b>	<b>\$24,575,537</b>	<b>\$1,511,926</b>	<b>\$24,098,245</b>

# County of Kendall, Illinois

## Illinois Municipal Retirement and Social Security Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Revenues:				
Property taxes - IMRF	\$2,810,000	\$2,802,405	(\$7,595)	\$3,181,573
Property taxes - Social security	1,500,000	1,495,919	(4,081)	994,243
	<u>4,310,000</u>	<u>4,298,324</u>	<u>(11,676)</u>	<u>4,175,816</u>
Intergovernmental revenue - Personal property replacement tax	160,000	179,922	19,922	202,968
Interest	50	35	(15)	26
Total revenues	<u>4,470,050</u>	<u>4,478,281</u>	<u>8,231</u>	<u>4,378,810</u>
Expenditures:				
Contributions to social security system	1,829,475	1,638,668	190,807	1,695,617
Contributions to Illinois Municipal Retirement System	2,699,225	2,363,361	335,864	2,572,864
	<u>4,528,700</u>	<u>4,002,029</u>	<u>526,671</u>	<u>4,268,481</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(58,650)</u>	<u>476,252</u>	<u>534,902</u>	<u>110,329</u>
Other financing sources (uses):				
Operating transfers in:				
VAC	13,100	11,181	(1,919)	11,650
GIS - Mapping	38,700	30,219	(8,481)	29,246
Animal Control	27,000	16,838	(10,162)	20,646
Probation	15,000	15,000	0	16,326
Total other financing sources (uses)	<u>93,800</u>	<u>73,238</u>	<u>(20,562)</u>	<u>77,868</u>
Net change in fund balance	<u>\$35,150</u>	<u>549,490</u>	<u>\$514,340</u>	<u>188,197</u>
Fund balance, beginning of year		<u>1,240,221</u>		<u>1,052,024</u>
Fund balance, end of year		<u>\$1,789,711</u>		<u>\$1,240,221</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Transportation Sales Tax Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
Transportation sales tax	\$4,500,000	\$4,971,267	\$471,267	\$4,920,986
Interest	5,000	19,377	14,377	5,757
Other revenue -				
Other income	10,000	211,022	201,022	5,000
Total revenues	4,515,000	5,201,666	686,666	4,931,743
Expenditures:				
Road and bridge construction	8,000,000	1,881,391	6,118,609	3,855,324
Land acquisition	900,000	220,907	679,093	237,818
Engineering cost	1,000,000	917,079	82,921	694,033
Total expenditures	9,900,000	3,019,377	6,880,623	4,787,175
Excess (deficiency) of revenues over (under) expenditures	(5,385,000)	2,182,289	7,567,289	144,568
Other financing sources (uses):				
Operating transfers in -				
Highway Restricted Program	255,000	4,000	251,000	0
Operating transfers out -				
Trans. Alternatives Program	(50,000)	(50,000)	0	(50,000)
Total other financing sources (uses)	205,000	(46,000)	251,000	(50,000)
Net change in fund balance	<u>(\$5,180,000)</u>	2,136,289	<u>\$7,316,289</u>	94,568
Fund balance, beginning of year		<u>7,266,908</u>		<u>7,172,340</u>
Fund balance, end of year		<u>\$9,403,197</u>		<u>\$7,266,908</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Public Safety Sales Tax Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue - Sales tax	\$4,800,000	\$4,971,267	\$171,267	\$4,920,986
Interest	3,000	10,446	7,446	1,991
Total revenues	4,803,000	4,981,713	178,713	4,922,977
Expenditures - Public safety	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	4,803,000	4,981,713	178,713	4,922,977
Other financing sources (uses):				
Operating transfers out:				
Public Safety Capital Projects Fund	(300,000)	(300,000)	0	(300,000)
General Fund	(1,218,000)	(1,218,000)	0	(1,300,000)
Jail addition debt service	(1,175,050)	(1,175,050)	0	(968,650)
Court Exp 2007A debt service	(381,975)	(381,975)	0	(387,250)
Court Exp 2008 debt service	(1,052,340)	(1,052,340)	0	(867,340)
Court Exp 2009 debt service	(791,648)	(791,648)	0	(799,148)
Total other financing sources (uses)	(4,919,013)	(4,919,013)	0	(4,622,388)
Net change in fund balance	<u>(\$116,013)</u>	62,700	<u>\$178,713</u>	300,589
Fund balance, beginning of year		<u>3,910,895</u>		<u>3,610,306</u>
Fund balance, end of year		<u>\$3,973,595</u>		<u>\$3,910,895</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Required Supplementary Information

### Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

#### IMRF Regular Plan

#### Last 10 Calendar Years

(schedule to be built prospectively from 2014)

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$1,176,000	\$1,251,728								
Interest on the total pension liability	3,194,904	2,916,900								
Changes of benefit changes	0	0								
Difference between expected and actual experience of the total pension liability	1,315,246	(450,802)								
Changes of assumptions	61,936	1,620,108								
Benefit payments, including refunds of employee contributions	(1,653,476)	(1,419,485)								
Net change in total pension liability	4,094,610	3,918,449								
Total pension liability - beginning	42,894,328	38,975,879								
Total pension liability - ending (a)	\$46,988,938	\$42,894,328								
Plan fiduciary net position:										
Contributions - employer	\$1,265,025	\$1,219,788								
Contributions - employees	545,967	490,532								
Net investment income	196,690	2,247,680								
Benefit payments, including refunds of employee contributions	(1,653,476)	(1,419,485)								
Other (net transfers)	(421,988)	18,910								
Net change in plan fiduciary net position	(67,782)	2,557,425								
Plan fiduciary net position - beginning	39,259,224	36,701,799								
Plan fiduciary net position - ending (b)	\$39,191,442	\$39,259,224								
Net pension liability(asset) - Ending (a) - (b)	\$7,797,496	\$3,635,104								
Plan fiduciary net position as a percentage of total pension liability	83.41%	91.53%								
Covered valuation payroll	\$11,552,748	\$10,898,704								
Net pension liability as a percentage of covered valuation payroll	67.49%	33.35%								

The County implemented GASB 68 in November 30, 2015.

The County of Kendall is commingled with the Kendall County Regular Plan (Plan).

Multiyear Schedules of Changes in Net Position and Related Ratios is presented for the Plan.

# County of Kendall, Illinois

## Required Supplementary Information

### Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

#### IMRF SLEP Plan

#### Last 10 Calendar Years

#### (schedule to be built prospectively from 2014)

Calendar year ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
<b>Total pension liability:</b>										
Service cost	\$1,632,492	\$1,580,405								
Interest on the total pension liability	2,843,028	2,571,391								
Changes of benefit changes	0	0								
Difference between expected and actual experience of the total pension liability	1,445,616	(92,695)								
Changes of assumptions	134,085	173,538								
Benefit payments, including refunds of employee contributions	(746,888)	(517,153)								
<b>Net change in total pension liability</b>	<b>5,308,333</b>	<b>3,715,486</b>								
<b>Total pension liability - beginning</b>	<b>37,514,842</b>	<b>33,799,356</b>								
<b>Total pension liability - ending (a)</b>	<b>\$42,823,175</b>	<b>\$37,514,842</b>								
<b>Plan fiduciary net position:</b>										
Contributions - employer	\$1,667,726	\$1,469,279								
Contributions - employees	675,685	635,544								
Net investment income	163,404	1,783,437								
Benefit payments, including refunds of employee contributions	(746,888)	(517,153)								
Other (net transfers)	(1,269,222)	68,633								
<b>Net change in plan fiduciary net position</b>	<b>490,705</b>	<b>3,439,740</b>								
<b>Plan fiduciary net position - beginning</b>	<b>31,882,575</b>	<b>28,442,835</b>								
<b>Plan fiduciary net position - ending (b)</b>	<b>\$32,373,280</b>	<b>\$31,882,575</b>								
<b>Net pension liability(asset) - Ending (a) - (b)</b>	<b>\$10,449,895</b>	<b>\$5,632,267</b>								
<b>Plan fiduciary net position as a percentage of total pension liability</b>	<b>75.60%</b>	<b>84.99%</b>								
<b>Covered valuation payroll</b>	<b>\$8,671,839</b>	<b>\$7,989,676</b>								
<b>Net pension liability as a percentage of covered valuation payroll</b>	<b>120.50%</b>	<b>70.49%</b>								

The County implemented GASB 68 in November 30, 2015.



# County of Kendall, Illinois

## Required Supplementary Information

### Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

#### IMRF ECO Plan

#### Last 10 Calendar Years

(schedule to be built prospectively from 2014)

Calendar year ending December 31,	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total pension liability:										
Service cost	\$125,140	\$136,655								
Interest on the total pension liability	391,532	392,507								
Changes of benefit changes	0	0								
Difference between expected and actual experience of the total pension liability	(286,298)	(403,343)								
Changes of assumptions	0	131,546								
Benefit payments, including refunds of employee contributions	(277,969)	(237,300)								
Net change in total pension liability	(47,595)	20,065								
Total pension liability - beginning	5,303,813	5,283,748								
Total pension liability - ending (a)	\$5,256,218	\$5,303,813								
Plan fiduciary net position:										
Contributions - employer	\$179,118	\$201,197								
Contributions - employees	35,881	38,891								
Net investment income	23,435	280,270								
Benefit payments, including refunds of employee contributions	(277,969)	(237,300)								
Other (net transfers)	14,406	(157,761)								
Net change in plan fiduciary net position	(25,129)	125,297								
Plan fiduciary net position - beginning	4,718,488	4,593,191								
Plan fiduciary net position - ending (b)	\$4,693,359	\$4,718,488								
Net pension liability(asset) - Ending (a) - (b)	\$562,859	\$585,325								
Plan fiduciary net position as a percentage of total pension liability	89.29%	88.96%								
Covered valuation payroll	\$478,416	\$518,550								
Net pension liability as a percentage of covered valuation payroll	117.65%	112.88%								

The County implemented GASB 68 in November 30, 2015.

County of Kendall, Illinois  
 Required Supplementary Information  
 Multiyear Schedule of IMRF Contributions

**Multiyear Schedule of Contributions (IMRF – RP)  
 Last 10 Fiscal Years**

<b>Fiscal Year Ending November 30,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contribution As a % of Covered Valuation Payroll</b>
2016	\$1,218,310	\$1,218,310	\$0	\$11,262,773	10.82%
2015	1,222,988	1,222,995	(8)	11,103,018	11.01%

\*Estimated based on 10.80% 2016 calendar year contribution rate, 10.95% 2015 calendar year contribution rate, and covered valuation payroll of \$11,262,773.

**Multiyear Schedule of Contributions (IMRF – SLEP)  
 Last 10 Fiscal Years**

<b>Fiscal Year Ending November 30,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contribution As a % of Covered Valuation Payroll</b>
2016	\$1,515,962	\$1,515,962	\$0	\$8,048,522	18.84%
2015	1,588,663	1,588,663	0	8,316,391	19.10%

\*Estimated based on 18.80% 2016 calendar year contribution rate, 19.11% 2015 calendar year contribution rate, and covered valuation payroll of \$8,048,522.

**Multiyear Schedule of Contributions (IMRF – ECO)  
 Last 10 Fiscal Years**

<b>Fiscal Year Ending November 30,</b>	<b>Actuarially Determined Contribution*</b>	<b>Actual Contribution</b>	<b>Contribution Deficiency (Excess)</b>	<b>Covered Valuation Payroll</b>	<b>Actual Contribution As a % of Covered Valuation Payroll</b>
2016	\$126,446	\$126,446	\$0	\$373,307	33.87%
2015	178,993	178,993	0	476,031	37.60%

\*Estimated based on 33.43% 2016 calendar year contribution rate, 37.44% 2015 calendar year contribution rate, and covered valuation payroll of \$373,307.

The County implemented GASB Statement No. 68 in 11/30/15

# County of Kendall, Illinois

## Notes to Required Supplementary Information

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### **Note 1 Budgetary Basis of Accounting**

The County's general and major special revenue funds' budgets are adopted on the modified accrual basis of accounting used in the Statements of Revenues Expenditures, and Changes in Fund Balance.

### **Note 2 Expenditures in Excess of Appropriations**

There were no major funds with expenditures in excess of appropriations.

### **Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate for IMRF \***

#### **Valuation date:**

Notes Actuarially determined contribution rates are calculated as of December 31 each year, which are 12 months prior to the beginning of the fiscal year in which contributions are reported.

#### **Methods and Assumptions Used to Determine 2015 Contribution Rates:**

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 10-year rolling period.  Taxing bodies (Regular, SLEP and ECO groups): 28-year closed period until remaining period reaches 15 years (then 15-year rolling period).  Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI.  SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 23 years for most employers (two employers were financed over 32 years).
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	4.00%
Price Inflation	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00% including inflation

**Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2015 Contribution Rate for IMRF \* (continued)**

Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

**Other Information:**

Notes	There were no benefit changes during the year.
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\* Based on Valuation Assumptions used in the December 31, 2013 actuarial valuation.

## **Supplementary Information**

# County of Kendall, Illinois

General Fund

Combining Balance Sheet

November 30, 2016

<b>ASSETS</b>	<b>General</b>	<b>County Special Reserve</b>	<b>Total General Fund</b>
Cash, deposits, and investments	\$14,790,553	\$265,001	\$15,055,554
Receivables:			
Property taxes	0	0	0
Due from State of Illinois	1,542,084	0	1,542,084
Other receivables	208,688	0	208,688
Prepaid expenses	341,085	0	341,085
Internal balances	344,323	0	344,323
<b>Total assets</b>	<b>\$17,226,733</b>	<b>\$265,001</b>	<b>\$17,491,734</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$388,305	\$0	\$388,305
Accrued payroll	714,102	0	714,102
<b>Total liabilities</b>	<b>1,102,407</b>	<b>0</b>	<b>1,102,407</b>
Deferred inflows of resources -			
Unavailable revenue	0	0	0
Fund balances:			
Nonspendable	341,085	0	341,085
Restricted	0	0	0
Committed	0	265,001	265,001
Assigned	0	0	0
Unassigned	15,783,241	0	15,783,241
<b>Total fund balance</b>	<b>16,124,326</b>	<b>265,001</b>	<b>16,389,327</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$17,226,733</b>	<b>\$265,001</b>	<b>\$17,491,734</b>

# County of Kendall, Illinois

## General Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

(With Summarized Figures for 2015)

	General	County Special Reserve	Total General Fund
Revenues:			
Property taxes	\$10,628,855	\$0	\$10,628,855
Intergovernmental revenue	7,123,593	0	7,123,593
Revenue from services, fine and forfeitures	3,327,170	0	3,327,170
Licenses and permits	697,157	0	697,157
Interest	64,146	0	64,146
Other revenue	177,794	0	177,794
Total revenues	22,018,715	0	22,018,715
Expenditures:			
General control and administration	7,632,696	0	7,632,696
Public safety	7,143,840	0	7,143,840
Judiciary and court related	4,674,734	0	4,674,734
County development	214,301	0	214,301
Corrections	4,248,976	0	4,248,976
Highways and streets	142,147	0	142,147
Public health	419,640	0	419,640
Education	99,203	0	99,203
Total expenditures	24,575,537	0	24,575,537
Excess (deficiency) of revenues over (under) expenditures	(2,556,822)	0	(2,556,822)
Other financing sources (uses):			
Transfers in	1,812,487	0	1,812,487
Transfers out	(539,500)	0	(539,500)
Total other financing sources (uses)	1,272,987	0	1,272,987
Net change in fund balance	(1,283,835)	0	(1,283,835)
Fund balances, beginning of year	17,408,161	265,001	17,673,162
Fund balance, end of year	\$16,124,326	\$265,001	\$16,389,327

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2016

ASSETS	Special Revenue Funds				
	Totals	Animal Control	County Bridge	County Highway	County Motor Fuel Tax
Cash, deposits, and investments	\$20,735,345	\$128,836	\$461,914	\$262,173	\$1,842,187
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	1,670,628	0	460,992	0	134,525
Notes	300,153	0	0	0	0
Other receivables	155,509	16,227	0	12,439	0
Inventory	4,077	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	(344,323)	0	0	0	0
<b>Total assets</b>	<b>\$22,521,389</b>	<b>\$145,063</b>	<b>\$922,906</b>	<b>\$274,612</b>	<b>\$1,976,712</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$820,118	\$2,265	\$177,182	\$33,836	\$0
Accrued payroll	219,185	5,137	0	41,024	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>1,039,303</b>	<b>7,402</b>	<b>177,182</b>	<b>74,860</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	4,077	0	0	0	0
Restricted	15,220,074	137,661	745,724	199,752	1,976,712
Committed	6,350,854	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	(92,919)	0	0	0	0
<b>Total fund balance</b>	<b>21,482,086</b>	<b>137,661</b>	<b>745,724</b>	<b>199,752</b>	<b>1,976,712</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$22,521,389</b>	<b>\$145,063</b>	<b>\$922,906</b>	<b>\$274,612</b>	<b>\$1,976,712</b>



# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2016

ASSETS	Special Revenue Funds				
	Court Automation	Economic Development Commission	Extension Education	Federal Aid Matching	Indemnity
Cash, deposits, and investments	\$520,341	\$15,604	\$1	\$37,895	\$245,807
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	0	0
Other receivables	0	120	0	0	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$520,341</b>	<b>\$15,724</b>	<b>\$1</b>	<b>\$37,895</b>	<b>\$245,807</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$13,000	\$407	\$0	\$0	\$0
Accrued payroll	4,408	1,025	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>17,408</b>	<b>1,432</b>	<b>0</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	502,933	14,292	1	37,895	245,807
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>502,933</b>	<b>14,292</b>	<b>1</b>	<b>37,895</b>	<b>245,807</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$520,341</b>	<b>\$15,724</b>	<b>\$1</b>	<b>\$37,895</b>	<b>\$245,807</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds				
	Liability Insurance	Community 708 Mental Health	Veterans' Assistance Commission	Recorder's Document Storage	Tuberculosis
Cash, deposits, and investments	\$565,164	\$2	\$422,362	\$517,305	\$7,222
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	0	0
Other receivables	0	0	0	17,374	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$565,164</b>	<b>\$2</b>	<b>\$422,362</b>	<b>\$534,679</b>	<b>\$7,222</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$9,051	\$5,867	\$0
Accrued payroll	0	0	6,373	6,672	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>15,424</b>	<b>12,539</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	565,164	2	406,938	522,140	7,222
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>565,164</b>	<b>2</b>	<b>406,938</b>	<b>522,140</b>	<b>7,222</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$565,164</b>	<b>\$2</b>	<b>\$422,362</b>	<b>\$534,679</b>	<b>\$7,222</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2016

ASSETS	Special Revenue Funds					
	Child Support Collection	Court Security	Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens
Cash, deposits, and investments	\$245,180	\$354,246	\$744,224	\$81,836	\$46,600	\$13,393
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0	0
Notes	0	0	0	0	0	0
Other receivables	1,974	0	18	1,264	489	0
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	0	0	0	0	0
<b>Total assets</b>	<b>\$247,154</b>	<b>\$354,246</b>	<b>\$744,242</b>	<b>\$83,100</b>	<b>\$47,089</b>	<b>\$13,393</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$0	\$23,059	\$9,413	\$0	\$0	\$0
Accrued payroll	2,942	886	241	0	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>2,942</b>	<b>23,945</b>	<b>9,654</b>	<b>0</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:						
Unavailable revenue	0	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:						
Nonspendable	0	0	0	0	0	0
Restricted	244,212	330,301	734,588	83,100	47,089	13,393
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>Total fund balance</b>	<b>244,212</b>	<b>330,301</b>	<b>734,588</b>	<b>83,100</b>	<b>47,089</b>	<b>13,393</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$247,154</b>	<b>\$354,246</b>	<b>\$744,242</b>	<b>\$83,100</b>	<b>\$47,089</b>	<b>\$13,393</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds					
	Courthouse Restoration	Tax Sale Automation	Document Storage	Circuit Clerk Law Library	G.I.S. Mapping	G.I.S. Recorder
Cash, deposits, and investments	\$10,945	\$15,779	\$673,864	\$81,834	\$558,732	\$104,623
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0	0
Notes	0	0	0	0	0	0
Other receivables	510	0	0	0	29,256	3,652
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	0	0	0	0	0
<b>Total assets</b>	<b>\$11,455</b>	<b>\$15,779</b>	<b>\$673,864</b>	<b>\$81,834</b>	<b>\$587,988</b>	<b>\$108,275</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$100	\$0	\$0	\$3,795	\$62	\$0
Accrued payroll	0	0	9,699	517	10,477	2,183
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>100</b>	<b>0</b>	<b>9,699</b>	<b>4,312</b>	<b>10,539</b>	<b>2,183</b>
Deferred inflows of resources:						
Unavailable revenue	0	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:						
Nonspendable	0	0	0	0	0	0
Restricted	11,355	15,779	664,165	77,522	577,449	106,092
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>Total fund balance</b>	<b>11,355</b>	<b>15,779</b>	<b>664,165</b>	<b>77,522</b>	<b>577,449</b>	<b>106,092</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$11,455</b>	<b>\$15,779</b>	<b>\$673,864</b>	<b>\$81,834</b>	<b>\$587,988</b>	<b>\$108,275</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds				
	County Health and Human Services	Restricted for WIC	Sheriff Prev. Alcohol/Criminal Violence	Coroner Death Certificate Grant	Sale in Error Interest
Cash, deposits, and investments	\$3,031,665	\$68,404	\$52,038	\$6,782	\$60,901
Property taxes	0	0	0	0	0
Due from State of Illinois	793,976	0	0	0	0
Notes	0	0	0	0	0
Other receivables	30,802	0	783	0	0
Inventory	4,077	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	(225,000)	0	0	0	0
<b>Total assets</b>	<b>\$3,635,520</b>	<b>\$68,404</b>	<b>\$52,821</b>	<b>\$6,782</b>	<b>\$60,901</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$251,623	\$0	\$0	\$5,906	\$0
Accrued payroll	125,817	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>377,440</b>	<b>0</b>	<b>0</b>	<b>5,906</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	4,077	0	0	0	0
Restricted	3,254,003	68,404	52,821	876	60,901
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>3,258,080</b>	<b>68,404</b>	<b>52,821</b>	<b>876</b>	<b>60,901</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$3,635,520</b>	<b>\$68,404</b>	<b>\$52,821</b>	<b>\$6,782</b>	<b>\$60,901</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

	Special Revenue Funds				
	CSBG Revolving Loan	Child Advocacy Center	Highway Restricted	Rental Housing Support Program	Animal Population Control
<b>ASSETS</b>					
Cash, deposits, and investments	\$61,418	\$3,865	\$315,969	\$0	\$97,935
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	9,288	0	0	0	0
Other receivables	583	0	1,000	15,480	1,130
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$71,289</b>	<b>\$3,865</b>	<b>\$316,969</b>	<b>\$15,480</b>	<b>\$99,065</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$15,480	\$560
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,480</b>	<b>560</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	71,289	3,865	316,969	0	98,505
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>71,289</b>	<b>3,865</b>	<b>316,969</b>	<b>0</b>	<b>98,505</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$71,289</b>	<b>\$3,865</b>	<b>\$316,969</b>	<b>\$15,480</b>	<b>\$99,065</b>

# County of Kendall, Illinois

Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds				
	State Pet Population	Transportation Alternatives Program	County Special Reserve	Restricted Economic Development Grant	Circuit Clerk Operation/ Administration
Cash, deposits, and investments	\$9,830	\$98,674	\$103,089	\$1,779,415	\$30,419
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	251,530	0
Other receivables	40	0	0	0	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$9,870</b>	<b>\$98,674</b>	<b>\$103,089</b>	<b>\$2,030,945</b>	<b>\$30,419</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$282	\$0	\$4,775
Accrued payroll	0	0	0	0	1,784
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>282</b>	<b>0</b>	<b>6,559</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	9,870	98,674	102,807	2,030,945	23,860
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>9,870</b>	<b>98,674</b>	<b>102,807</b>	<b>2,030,945</b>	<b>23,860</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$9,870</b>	<b>\$98,674</b>	<b>\$103,089</b>	<b>\$2,030,945</b>	<b>\$30,419</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds					
	Kendall County Area Transit	Coroner's Special Fees	Public Building Commission Lease	Sheriff Vehicle	Sheriff E-Ticket	Electronic Citation
Cash, deposits, and investments	\$167,041	\$12,427	\$0	\$50,781	\$15,250	\$53,121
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	180,787	0	0	0	0	0
Notes	0	0	0	0	0	0
Other receivables	190	0	0	814	116	0
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	0	0	0	0	0
<b>Total assets</b>	<b>\$348,018</b>	<b>\$12,427</b>	<b>\$0</b>	<b>\$51,595</b>	<b>\$15,366</b>	<b>\$53,121</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$180,787	\$581	\$0	\$3,243	\$0	\$0
Accrued payroll	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>180,787</b>	<b>581</b>	<b>0</b>	<b>3,243</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:						
Unavailable revenue	0	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:						
Nonspendable	0	0	0	0	0	0
Restricted	167,231	11,846	0	48,352	15,366	53,121
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	0	0	0
<b>Total fund balance</b>	<b>167,231</b>	<b>11,846</b>	<b>0</b>	<b>48,352</b>	<b>15,366</b>	<b>53,121</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$348,018</b>	<b>\$12,427</b>	<b>\$0</b>	<b>\$51,595</b>	<b>\$15,366</b>	<b>\$53,121</b>



County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds				
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary
Cash, deposits, and investments	\$59,423	\$32,810	\$13,500	\$0	\$122,563
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	0	0
Other receivables	2,170	0	2,250	0	8,000
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	(2,874)	0
<b>Total assets</b>	<b>\$61,593</b>	<b>\$32,810</b>	<b>\$15,750</b>	<b>(\$2,874)</b>	<b>\$130,563</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$0	\$1,401
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,401</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	61,593	32,810	15,750	0	129,162
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	(2,874)	0
<b>Total fund balance</b>	<b>61,593</b>	<b>32,810</b>	<b>15,750</b>	<b>(2,874)</b>	<b>129,162</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$61,593</b>	<b>\$32,810</b>	<b>\$15,750</b>	<b>(\$2,874)</b>	<b>\$130,563</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds					
	Hire Back Transportation Safety Highway	Sheriff's Range	State's Attorney Records Automation	HIDTA Grant	HAVA Grant	HGBF K-9 Grant Fund
Cash, deposits, and investments	\$125	\$39,217	\$26,230	\$0	\$0	\$3,069
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	0	0	0	96,923	0	0
Notes	0	0	0	0	0	0
Other receivables	0	500	0	0	0	60
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	0	0	(96,923)	(19,526)	0
<b>Total assets</b>	<b>\$125</b>	<b>\$39,717</b>	<b>\$26,230</b>	<b>\$0</b>	<b>(\$19,526)</b>	<b>\$3,129</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$0	\$0	\$0	\$63,516	\$0	\$0
Accrued payroll	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>63,516</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:						
Unavailable revenue	0	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:						
Nonspendable	0	0	0	0	0	0
Restricted	125	39,717	26,230	0	0	3,129
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	(63,516)	(19,526)	0
<b>Total fund balance</b>	<b>125</b>	<b>39,717</b>	<b>26,230</b>	<b>(63,516)</b>	<b>(19,526)</b>	<b>3,129</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$125</b>	<b>\$39,717</b>	<b>\$26,230</b>	<b>\$0</b>	<b>(\$19,526)</b>	<b>\$3,129</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Special Revenue Funds			
	County Drug Service Fund	Drug Court	Cook County Reimbursement	Sheriff Special Assignment
Cash, deposits, and investments	\$605	\$31,074	\$0	\$0
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	0
Other receivables	0	0	1,857	6,011
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
<b>Total assets</b>	<b>\$605</b>	<b>\$31,074</b>	<b>\$1,857</b>	<b>\$6,011</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$0	\$0	\$8,860	\$0
Accrued payroll	0	0	0	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>8,860</b>	<b>0</b>
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:				
Nonspendable	0	0	0	0
Restricted	605	31,074	0	6,011
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	(7,003)	0
<b>Total fund balance</b>	<b>605</b>	<b>31,074</b>	<b>(7,003)</b>	<b>6,011</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$605</b>	<b>\$31,074</b>	<b>\$1,857</b>	<b>\$6,011</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2016

ASSETS	Capital Projects Funds				
	Capital Improvement	Animal Control Capital Improvement	County Building	Courthouse Expansion Construction	Public Safety Capital Improvement
Cash, deposits, and investments	\$1,137,380	\$125,571	\$854,852	\$4,384	\$4,184,584
Property taxes	0	0	0	0	0
Due from State of Illinois	3,425	0	0	0	0
Notes	0	0	0	0	39,335
Other receivables	0	0	0	0	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$1,140,805</b>	<b>\$125,571</b>	<b>\$854,852</b>	<b>\$4,384</b>	<b>\$4,223,919</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$252	\$0	\$0	\$4,340
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>252</b>	<b>0</b>	<b>0</b>	<b>4,340</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	0	0	0
Restricted	0	0	0	0	0
Committed	1,140,805	125,319	854,852	4,384	4,219,579
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>1,140,805</b>	<b>125,319</b>	<b>854,852</b>	<b>4,384</b>	<b>4,219,579</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$1,140,805</b>	<b>\$125,571</b>	<b>\$854,852</b>	<b>\$4,384</b>	<b>\$4,223,919</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2016

ASSETS	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Administrative Building Bond Proceeds 2011
Cash, deposits, and investments	\$114,242	\$2,708	\$5,915
Receivables:			
Property taxes	0	0	0
Due from State of Illinois	0	0	0
Notes	0	0	0
Other receivables	400	0	0
Inventory	0	0	0
Prepaid expenses	0	0	0
Internal balances	0	0	0
<b>Total assets</b>	<b>\$114,642</b>	<b>\$2,708</b>	<b>\$5,915</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$475	\$0	\$0
Accrued payroll	0	0	0
Accrued interest	0	0	0
<b>Total liabilities</b>	<b>475</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:			
Unavailable revenue	0	0	0
Unavailable property taxes	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:			
Nonspendable	0	0	0
Restricted	114,167	2,708	0
Committed	0	0	5,915
Assigned	0	0	0
Unassigned	0	0	0
<b>Total fund balance</b>	<b>114,167</b>	<b>2,708</b>	<b>5,915</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$114,642</b>	<b>\$2,708</b>	<b>\$5,915</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the year ended November 30, 2016

	Special Revenue Funds				
	Totals	Animal Control	County Bridge	County Highway	County Motor Fuel Tax
Revenues:					
Property taxes	\$5,885,026	\$0	\$548,631	\$1,495,919	\$0
Intergovernmental revenue	8,124,464	0	1,777,409	108,460	1,765,354
Revenue from services, fine and forfeitures	2,841,495	234,437	0	116,406	0
Licenses and permits	0	0	0	0	0
Interest	16,621	0	4	11	782
Other revenue	768,906	3,398	0	29,973	0
Total revenue	17,636,512	237,835	2,326,044	1,750,769	1,766,136
Expenditures:					
Current:					
General control and administration	2,706,599	0	0	0	0
Public safety	1,117,529	134,270	0	0	0
Judiciary and court related	840,011	0	0	0	0
County development	28,330	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	3,329,637	0	616,651	1,432,441	1,239,800
Public health	5,071,763	0	0	0	0
Public welfare	0	0	0	0	0
Education	187,085	0	0	0	0
Debt service:	0				
Principal	1,072,813	0	0	12,813	0
Interest	400,701	0	0	2,196	0
Fiscal agent fees	1,425	0	0	0	0
Capital outlay	1,835,698	0	1,167,440	225,445	0
Total expenditures	16,591,591	134,270	1,784,091	1,672,895	1,239,800
Excess (deficiency) of revenues over expenditures	1,044,921	103,565	541,953	77,874	526,336
Other financing sources and (uses):					
Proceeds from long-term debt	69,061	0	0	69,061	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	2,866,711	0	0	0	0
Transfers out	(1,673,886)	(85,503)	0	(40,000)	0
Total other financing sources (uses)	1,261,886	(85,503)	0	29,061	0
Net change in fund balances	2,306,807	18,062	541,953	106,935	526,336
Fund balances, beginning of year	19,175,279	119,599	203,771	92,817	1,450,376
Fund balances, end of year	\$21,482,086	\$137,661	\$745,724	\$199,752	\$1,976,712

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	<b>Special Revenue Funds</b>				
	<b>Court Automation</b>	<b>Economic Development Commission</b>	<b>Extension Education</b>	<b>Federal Aid Matching</b>	<b>Indemnity</b>
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$187,081	\$4,995	\$0
Intergovernmental revenue	0	668	0	0	0
Revenue from services, fine and forfeitures	141,331	0	0	0	11,000
Licenses and permits	0	0	0	0	0
Interest	0	0	2	0	0
Other revenue	0	1,820	0	0	0
<b>Total revenue</b>	<b>141,331</b>	<b>2,488</b>	<b>187,083</b>	<b>4,995</b>	<b>11,000</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	0	0	0
Public safety	0	0	0	0	0
Judiciary and court related	211,805	0	0	0	0
County development	0	27,970	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	187,085	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	40,728	0	0	0	0
<b>Total expenditures</b>	<b>252,533</b>	<b>27,970</b>	<b>187,085</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(111,202)</b>	<b>(25,482)</b>	<b>(2)</b>	<b>4,995</b>	<b>11,000</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	29,356	0	0	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>29,356</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(111,202)</b>	<b>3,874</b>	<b>(2)</b>	<b>4,995</b>	<b>11,000</b>
<b>Fund balances, beginning of year</b>	<b>614,135</b>	<b>10,418</b>	<b>3</b>	<b>32,900</b>	<b>234,807</b>
<b>Fund balances, end of year</b>	<b>\$502,933</b>	<b>\$14,292</b>	<b>\$1</b>	<b>\$37,895</b>	<b>\$245,807</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	Liability Insurance	Community 708 Mental Health	Veterans' Assistance Commission	Recorder's Document Storage	Tuberculosis
Revenues:					
Property taxes	\$1,196,743	\$929,660	\$402,862	\$0	\$15,006
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	0	0	0	192,663	0
Licenses and permits	0	0	0	0	0
Interest	10	8	5	0	0
Other revenue	58,460	0	0	0	0
<b>Total revenue</b>	<b>1,255,213</b>	<b>929,668</b>	<b>402,867</b>	<b>192,663</b>	<b>15,006</b>
Expenditures:					
Current:					
General control and administration	910,652	0	223,603	195,727	0
Public safety	0	0	0	0	0
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	127,770	0	0	12,022
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	0	21,951	0	0
<b>Total expenditures</b>	<b>910,652</b>	<b>127,770</b>	<b>245,554</b>	<b>195,727</b>	<b>12,022</b>
Excess (deficiency) of revenues over expenditures	344,561	801,898	157,313	(3,064)	2,984
Other financing sources and (uses):					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	10,227	0	0	0	0
Transfers out	0	(801,900)	(26,272)	0	0
<b>Total other financing sources (uses)</b>	<b>10,227</b>	<b>(801,900)</b>	<b>(26,272)</b>	<b>0</b>	<b>0</b>
Net change in fund balances	354,788	(2)	131,041	(3,064)	2,984
Fund balances, beginning of year	210,376	4	275,897	525,204	4,238
<b>Fund balances, end of year</b>	<b>\$565,164</b>	<b>\$2</b>	<b>\$406,938</b>	<b>\$522,140</b>	<b>\$7,222</b>



# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds					
	Child Support Collection	Court Security	Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens
Revenues:						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$349,187
Intergovernmental revenue	10,347	0	0	0	0	0
Revenue from services, fine and forfeitures	52,830	185,840	184,848	46,098	11,536	0
Licenses and permits	0	0	0	0	0	0
Interest	0	0	0	0	0	3
Other revenue	0	0	0	0	0	0
<b>Total revenue</b>	<b>63,177</b>	<b>185,840</b>	<b>184,848</b>	<b>46,098</b>	<b>11,536</b>	<b>349,190</b>
Expenditures:						
Current:						
General control and administration	0	0	0	0	0	0
Public safety	0	0	0	0	0	0
Judiciary and court related	61,415	47,505	155,948	0	9,537	0
County development	0	0	0	0	0	0
Corrections	0	0	0	0	0	0
Highways and bridges	0	0	0	0	0	0
Public health	0	0	0	0	0	265,322
Public welfare	0	0	0	0	0	0
Education	0	0	0	0	0	0
Debt service:						
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0	0
Capital outlay	0	12,983	0	11,818	0	0
<b>Total expenditures</b>	<b>61,415</b>	<b>60,488</b>	<b>155,948</b>	<b>11,818</b>	<b>9,537</b>	<b>265,322</b>
Excess (deficiency) of revenues over expenditures	1,762	125,352	28,900	34,280	1,999	83,868
Other financing sources and (uses):						
Proceeds from long-term debt	0	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers out	0	(110,000)	(53,692)	0	0	(84,678)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(110,000)</b>	<b>(53,692)</b>	<b>0</b>	<b>0</b>	<b>(84,678)</b>
Net change in fund balances	1,762	15,352	(24,792)	34,280	1,999	(810)
Fund balances, beginning of year	242,450	314,949	759,380	48,820	45,090	14,203
<b>Fund balances, end of year</b>	<b>\$244,212</b>	<b>\$330,301</b>	<b>\$734,588</b>	<b>\$83,100</b>	<b>\$47,089</b>	<b>\$13,393</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library	G.I.S. Mapping
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	0	21,135	136,157	49,036	325,683
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	0
Other revenue	3,200	0	0	0	0
<b>Total revenue</b>	<b>3,200</b>	<b>21,135</b>	<b>136,157</b>	<b>49,036</b>	<b>325,683</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	17,494	0	0	298,919
Public safety	0	0	0	0	0
Judiciary and court related	0	0	234,780	107,213	0
County development	360	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>Total expenditures</b>	<b>360</b>	<b>17,494</b>	<b>234,780</b>	<b>107,213</b>	<b>298,919</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>2,840</b>	<b>3,641</b>	<b>(98,623)</b>	<b>(58,177)</b>	<b>26,764</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	(57,758)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(57,758)</b>
<b>Net change in fund balances</b>	<b>2,840</b>	<b>3,641</b>	<b>(98,623)</b>	<b>(58,177)</b>	<b>(30,994)</b>
<b>Fund balances, beginning of year</b>	<b>8,515</b>	<b>12,138</b>	<b>762,788</b>	<b>135,699</b>	<b>608,443</b>
<b>Fund balances, end of year</b>	<b>\$11,355</b>	<b>\$15,779</b>	<b>\$664,165</b>	<b>\$77,522</b>	<b>\$577,449</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	G.I.S. Recorder	County Health and Human Services	Restricted for WIC	Sheriff Prev. Alcohol/ Criminal Violence	Coroner Death Certificate Grant
<b>Revenues:</b>					
Property taxes	\$0	\$754,942	\$0	\$0	\$0
Intergovernmental revenue	0	2,752,534	0	0	0
Revenue from services, fine and forfeitures	40,486	403,865	0	21,863	0
Licenses and permits	0	0	0	0	0
Interest	0	3,861	10	0	1
Other revenue	0	42,055	0	0	0
<b>Total revenue</b>	<b>40,486</b>	<b>3,957,257</b>	<b>10</b>	<b>21,863</b>	<b>1</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	43,547	0	0	0	5,940
Public safety	0	0	0	7,708	0
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	4,666,649	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	16,900	0	0	0
<b>Total expenditures</b>	<b>43,547</b>	<b>4,683,549</b>	<b>0</b>	<b>7,708</b>	<b>5,940</b>
Excess (deficiency) of revenues over expenditures	(3,061)	(726,292)	10	14,155	(5,939)
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	861,078	0	0	0
Transfers out	0	(350,000)	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>511,078</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(3,061)</b>	<b>(215,214)</b>	<b>10</b>	<b>14,155</b>	<b>(5,939)</b>
Fund balances, beginning of year	109,153	3,473,294	68,394	38,666	6,815
<b>Fund balances (deficit), end of year</b>	<b>\$106,092</b>	<b>\$3,258,080</b>	<b>\$68,404</b>	<b>\$52,821</b>	<b>\$876</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds					
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Highway Restricted	Rental Housing Support Program	Animal Population Control
Revenues:						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	0	0
Revenue from services, fine and forfeitures	275,740	0	0	0	183,042	18,152
Licenses and permits	0	0	0	0	0	0
Interest	0	1,772	0	0	0	0
Other revenue	0	0	0	5,000	0	0
<b>Total revenue</b>	<b>275,740</b>	<b>1,772</b>	<b>0</b>	<b>5,000</b>	<b>183,042</b>	<b>18,152</b>
Expenditures:						
Current:						
General control and administration	0	0	242	0	183,042	0
Public safety	0	0	0	0	0	4,933
Judiciary and court related	0	0	0	0	0	0
County development	0	0	0	0	0	0
Corrections	0	0	0	0	0	0
Highways and bridges	0	0	0	0	0	0
Public health	0	0	0	0	0	0
Public welfare	0	0	0	0	0	0
Education	0	0	0	0	0	0
Debt service:						
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0	0
Capital outlay	0	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>242</b>	<b>0</b>	<b>183,042</b>	<b>4,933</b>
Excess (deficiency) of revenues over expenditures	275,740	1,772	(242)	5,000	0	13,219
Other financing sources and (uses):						
Proceeds from long-term debt	0	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0	0
Transfers in	0	0	0	0	0	0
Transfers out	(50,000)	0	0	(4,000)	0	0
<b>Total other financing sources (uses)</b>	<b>(50,000)</b>	<b>0</b>	<b>0</b>	<b>(4,000)</b>	<b>0</b>	<b>0</b>
Net change in fund balances	225,740	1,772	(242)	1,000	0	13,219
Fund balances, beginning of year	(164,839)	69,517	4,107	315,969	0	85,286
<b>Fund balances, end of year</b>	<b>\$60,901</b>	<b>\$71,289</b>	<b>\$3,865</b>	<b>\$316,969</b>	<b>\$0</b>	<b>\$98,505</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	State Pet Population	Transportation Alternatives Program	County Reserve	Restricted Economic Development Grant	Circuit Clerk Operation/ Administration
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	21,177	0	0
Revenue from services, fine and forfeitures	1,880	0	0	0	21,280
Licenses and permits	0	0	0	0	0
Interest	0	0	31	9,282	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>1,880</b>	<b>0</b>	<b>21,208</b>	<b>9,282</b>	<b>21,280</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	0	0	0
Public safety	0	0	47,927	0	0
Judiciary and court related	0	0	0	0	11,808
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	40,745	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>40,745</b>	<b>47,927</b>	<b>0</b>	<b>11,808</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,880</b>	<b>(40,745)</b>	<b>(26,719)</b>	<b>9,282</b>	<b>9,472</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	50,000	0	0	0
Transfers out	0	0	0	(5,356)	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(5,356)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>1,880</b>	<b>9,255</b>	<b>(26,719)</b>	<b>3,926</b>	<b>9,472</b>
<b>Fund balances, beginning of year</b>	<b>7,990</b>	<b>89,419</b>	<b>129,526</b>	<b>2,027,019</b>	<b>14,388</b>
<b>Fund balances, end of year</b>	<b>\$9,870</b>	<b>\$98,674</b>	<b>\$102,807</b>	<b>\$2,030,945</b>	<b>\$23,860</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds					
	Kendall County Area Transit	Coroner's Special Fees	Public Building Commission Lease	Sheriff Vehicle	Sheriff E-Ticket	Electronic Citation
Revenues:						
Property taxes	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	698,385	0	0	0	0	0
Revenue from services, fine and forfeitures	0	7,173	0	35,900	2,418	8,598
Licenses and permits	0	0	0	0	0	0
Interest	107	0	1	0	0	0
Other revenue	0	0	0	0	0	0
<b>Total revenue</b>	<b>698,492</b>	<b>7,173</b>	<b>1</b>	<b>35,900</b>	<b>2,418</b>	<b>8,598</b>
Expenditures:						
Current:						
General control and administration	746,825	4,692	2,864	0	0	0
Public safety	0	0	0	7,790	0	0
Judiciary and court related	0	0	0	0	0	0
County development	0	0	0	0	0	0
Corrections	0	0	0	0	0	0
Highways and bridges	0	0	0	0	0	0
Public health	0	0	0	0	0	0
Public welfare	0	0	0	0	0	0
Education	0	0	0	0	0	0
Debt service:						
Principal	0	0	0	0	0	0
Interest	0	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0	0
Capital outlay	0	0	0	19,525	0	0
<b>Total expenditures</b>	<b>746,825</b>	<b>4,692</b>	<b>2,864</b>	<b>27,315</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues over expenditures	(48,333)	2,481	(2,863)	8,585	2,418	8,598
Other financing sources and (uses):						
Proceeds from long-term debt	0	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0	0
Transfers in	51,000	0	0	0	0	0
Transfers out	(4,727)	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>46,273</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	(2,060)	2,481	(2,863)	8,585	2,418	8,598
Fund balances, beginning of year	169,291	9,365	2,863	39,767	12,948	44,523
<b>Fund balances, end of year</b>	<b>\$167,231</b>	<b>\$11,846</b>	<b>\$0</b>	<b>\$48,352</b>	<b>\$15,366</b>	<b>\$53,121</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	28,623	0	2,750	0	65,000
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	35
Other revenue	0	25	0	0	0
<b>Total revenue</b>	<b>28,623</b>	<b>25</b>	<b>2,750</b>	<b>0</b>	<b>65,035</b>
Expenditures:					
Current:					
General control and administration	0	0	0	1,459	0
Public safety	21,327	712	0	0	82,201
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>Total expenditures</b>	<b>21,327</b>	<b>712</b>	<b>0</b>	<b>1,459</b>	<b>82,201</b>
Excess (deficiency) of revenues over expenditures	7,296	(687)	2,750	(1,459)	(17,166)
Other financing sources and (uses):					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	7,296	(687)	2,750	(1,459)	(17,166)
Fund balances, beginning of year	54,297	33,497	13,000	(1,415)	146,328
<b>Fund balances, end of year</b>	<b>\$61,593</b>	<b>\$32,810</b>	<b>\$15,750</b>	<b>(\$2,874)</b>	<b>\$129,162</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	Hire Back Transportation Safety Highway	Sheriff's Range	State's Attorney Records Automation	HIDTA Grant	HAVA Grant
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	510,717	5,274
Revenue from services, fine and forfeitures	0	1,000	6,252	0	0
Licenses and permits	0	0	0	0	0
Interest	0	38	0	0	0
Other revenue	0	0	0	1,139	0
<b>Total revenue</b>	<b>0</b>	<b>1,038</b>	<b>6,252</b>	<b>511,856</b>	<b>5,274</b>
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
Public safety	0	446	0	552,543	0
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
Debt service:					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	0	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>446</b>	<b>0</b>	<b>552,543</b>	<b>0</b>
Excess (deficiency) of revenues over expenditures	0	592	6,252	(40,687)	5,274
Other financing sources and (uses):					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	0	592	6,252	(40,687)	5,274
Fund balances (deficit), beginning of year	125	39,125	19,978	(22,829)	(24,800)
Fund balances (deficit), end of year	\$125	\$39,717	\$26,230	(\$63,516)	(\$19,526)



# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Special Revenue Funds				
	HGBF K-9 Grant Fund	County Drug Service Fund	Drug Court	Cook County Reimbursement	Sheriff Special Assignment
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	71,032	0	31,074	0	0
Revenue from services, fine and forfeitures	0	605	0	1,857	6,011
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>71,032</b>	<b>605</b>	<b>31,074</b>	<b>1,857</b>	<b>6,011</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	0	0	0
Public safety	29,063	0	0	8,860	0
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	38,840	0	0	0	0
<b>Total expenditures</b>	<b>67,903</b>	<b>0</b>	<b>0</b>	<b>8,860</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3,129</b>	<b>605</b>	<b>31,074</b>	<b>(7,003)</b>	<b>6,011</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	0	0	0	0	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>3,129</b>	<b>605</b>	<b>31,074</b>	<b>(7,003)</b>	<b>6,011</b>
<b>Fund balances, beginning of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Fund balances, end of year</b>	<b>\$3,129</b>	<b>\$605</b>	<b>\$31,074</b>	<b>(\$7,003)</b>	<b>\$6,011</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Capital Project Funds				
	Capital Improvement	Animal Control Capital Improvement	County Building	Courthouse Expansion Construction	Public Safety Capital Improvements
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	142,615	0	67,500	0	0
Revenue from services, fine and forfeitures	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	0	0	0	2	0
Other revenue	0	0	0	0	623,836
<b>Total revenue</b>	<b>142,615</b>	<b>0</b>	<b>67,500</b>	<b>2</b>	<b>623,836</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	71,593	0	0	0	0
Public safety	0	3,957	0	0	215,792
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
<b>Debt service:</b>					
Principal	0	0	0	0	0
Interest	0	0	0	0	0
Fiscal agent fees	0	0	0	0	0
Capital outlay	100,478	0	0	0	179,590
<b>Total expenditures</b>	<b>172,071</b>	<b>3,957</b>	<b>0</b>	<b>0</b>	<b>395,382</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(29,456)</b>	<b>(3,957)</b>	<b>67,500</b>	<b>2</b>	<b>228,454</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	0
Issuance of refunding bonds	0	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0	0
Transfers in	150,000	60,000	40,000	0	300,000
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>150,000</b>	<b>60,000</b>	<b>40,000</b>	<b>0</b>	<b>300,000</b>
<b>Net change in fund balances</b>	<b>120,544</b>	<b>56,043</b>	<b>107,500</b>	<b>2</b>	<b>528,454</b>
<b>Fund balances (deficit), beginning of year</b>	<b>1,020,261</b>	<b>69,276</b>	<b>747,352</b>	<b>4,382</b>	<b>3,691,125</b>
<b>Fund balances (deficit), end of year</b>	<b>\$1,140,805</b>	<b>\$125,319</b>	<b>\$854,852</b>	<b>\$4,384</b>	<b>\$4,219,579</b>

# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Continued)

For the year ended November 30, 2016

	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Administrative Building Bond Proceeds - 2011
<b>Revenues:</b>			
Property taxes	\$0	\$0	\$0
Intergovernmental revenue	161,918	0	0
Revenue from services, fine and forfeitures	0	0	0
Licenses and permits	0	0	0
Interest	192	464	0
Other revenue	0	0	0
<b>Total revenue</b>	<b>162,110</b>	<b>464</b>	<b>0</b>
<b>Expenditures:</b>			
<b>Current:</b>			
General control and administration	0	0	0
Public safety	0	0	0
Judiciary and court related	0	0	0
County development	0	0	0
Corrections	0	0	0
Highways and bridges	0	0	0
Public health	0	0	0
Public welfare	0	0	0
Education	0	0	0
<b>Debt service:</b>			
Principal	160,000	900,000	0
Interest	124,105	274,400	0
Fiscal agent fees	950	475	0
Capital outlay	0	0	0
<b>Total expenditures</b>	<b>285,055</b>	<b>1,174,875</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(122,945)</b>	<b>(1,174,411)</b>	<b>0</b>
<b>Other financing sources and (uses):</b>			
Proceeds from long-term debt	0	0	0
Issuance of refunding bonds	0	0	0
Payment to refunded bonds escrow agent	0	0	0
Transfers in	140,000	1,175,050	0
Transfers out	0	0	0
<b>Total other financing sources (uses)</b>	<b>140,000</b>	<b>1,175,050</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>17,055</b>	<b>639</b>	<b>0</b>
<b>Fund balances (deficit), beginning of year</b>	<b>97,112</b>	<b>2,069</b>	<b>5,915</b>
<b>Fund balances (deficit), end of year</b>	<b>\$114,167</b>	<b>\$2,708</b>	<b>\$5,915</b>

# County of Kendall, Illinois

## Animal Control Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
<b>Revenues:</b>				
Revenues from services, fines and forfeitures:				
Tags and claims	\$170,790	\$193,614	\$22,824	\$181,460
Fines and fees	39,500	25,209	(14,291)	28,692
Intact registration fee	9,500	15,614	6,114	10,597
	219,790	234,437	14,647	220,749
<b>Other revenue:</b>				
Donations	5,500	3,201	(2,299)	4,647
Miscellaneous revenue	200	197	(3)	338
	5,700	3,398	(2,302)	4,985
<b>Total revenues</b>	<b>225,490</b>	<b>237,835</b>	<b>12,345</b>	<b>225,734</b>
<b>Expenditures:</b>				
Public safety:				
Administrator's salary	6,300	6,350	(50)	6,023
Other salaries	58,000	57,470	530	55,235
Salary - animal control warden	43,500	40,189	3,311	28,796
Salary - asst. animal control warden	38,000	2,876	35,124	35,425
Supplies	1,900	1,331	569	498
Postage	1,100	973	127	839
Vehicle expense/gas	2,400	1,137	1,263	1,689
Equipment	4,000	2,256	1,744	2,479
Observation and disposal	500	300	200	300
Training	1,500	393	1,107	75
Telephone/pager	250	140	110	97
Microchip	2,000	1,738	262	1,300
Transportation, board care	15,000	9,385	5,615	8,651
Volunteers/public relations	1,000	1,228	(228)	363
Neuter/spay fees	0	223	(223)	0
Rabies tags	2,800	3,538	(738)	221
Uniforms	500	0	500	172
Kennel expenditures	0	333	(333)	0
Capital expenditures	3,000	4,410	(1,410)	0
<b>Total expenditures</b>	<b>181,750</b>	<b>134,270</b>	<b>47,480</b>	<b>142,163</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>43,740</b>	<b>103,565</b>	<b>59,825</b>	<b>83,571</b>

# County of Kendall, Illinois

## Animal Control Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Other financing sources (uses):				
Operating transfers out:				
General Fund	(16,740)	(8,665)	8,075	(7,476)
Building Fund	0	(60,000)	(60,000)	(15,000)
IMRF/SS Fund	(27,000)	(16,838)	10,162	(20,646)
Total other financing sources (uses)	(43,740)	(85,503)	(41,763)	(43,122)
Net change in fund balance	<u>\$0</u>	18,062	<u>\$18,062</u>	40,449
Fund balance, beginning of year		<u>119,599</u>		<u>79,150</u>
Fund balance, end of year		<u>\$137,661</u>		<u>\$119,599</u>

# County of Kendall, Illinois

## County Bridge Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$550,000	\$548,631	(\$1,369)	\$571,899
Intergovernmental revenue - State and municipal reimbursements	1,080,000	1,777,409	697,409	1,203,769
Interest	0	4	4	4
Total revenues	1,630,000	2,326,044	696,044	1,775,672
Expenditures -				
Highways and bridges:				
Township bridge program	310,000	15,548	294,452	25,897
Construction of bridges	1,350,000	1,768,543	(418,543)	2,607,913
Total expenditures	1,660,000	1,784,091	(124,091)	2,633,810
Net change in fund balance	<u>(\$30,000)</u>	541,953	<u>\$571,953</u>	(858,138)
Fund balance, beginning of year		<u>203,771</u>		<u>1,061,909</u>
Fund balance, end of year		<u>\$745,724</u>		<u>\$203,771</u>

# County of Kendall, Illinois

## County Highway Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance -

#### Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$1,500,000	\$1,495,919	(\$4,081)	\$1,466,608
Intergovernmental revenue -				
Federal salary reimbursement	54,750	108,460	53,710	0
Revenues from services, fines and forfeitures:				
Engineering fees	40,000	75,788	35,788	58,603
Overweight permits	20,000	40,618	20,618	40,571
	60,000	116,406	56,406	99,174
Other revenue -				
Miscellaneous revenue	65,000	29,973	(35,027)	93,847
Interest	0	11	11	8
<b>Total revenues</b>	<b>1,679,750</b>	<b>1,750,769</b>	<b>71,019</b>	<b>1,659,637</b>
<b>Expenditures:</b>				
Highways and bridges:				
Salary - superintendent	108,460	108,305	155	108,397
Other salaries	668,791	670,234	(1,443)	652,855
Utilities	1,000	1,049	(49)	974
Cellular phones	3,500	3,169	331	3,015
Mileage	3,500	3,322	178	3,245
Office supplies	3,000	2,607	393	3,162
Freight and postage	1,500	1,157	343	1,284
Equipment and maintenance	75,000	92,503	(17,503)	101,559
Building and grounds maintenance	100,000	129,482	(29,482)	29,602
Dues and conferences	5,000	4,061	939	4,630
Overtime compensation	45,000	28,390	16,610	54,058
Temporary salaries	40,000	32,675	7,325	34,218
Gasoline and oil	110,000	58,309	51,691	94,705
Street lights and maintenance	22,000	20,446	1,554	27,770
Highway maintenance material	250,000	150,499	99,501	154,016
Pavement and stripping	35,000	29,877	5,123	29,404
Traffic signal maintenance	20,000	21,970	(1,970)	7,080
Sign supplies	25,000	16,860	8,140	10,463
Clothing allowance	2,500	0	2,500	2,450
Road and bridge maintenance	50,000	54,430	(4,430)	46,474
Engineering supplies	5,000	3,096	1,904	6,568
	1,574,251	1,432,441	141,810	1,375,929

# County of Kendall, Illinois

## County Highway Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Debt service - principal	0	12,813	(12,813)	0
Debt service - interest	0	2,196	(2,196)	0
Capital equipment	180,000	225,445	(45,445)	164,589
<b>Total expenditures</b>	<b>1,754,251</b>	<b>1,672,895</b>	<b>81,356</b>	<b>1,540,518</b>
Excess (deficiency) of revenues over (under) expenditures	(74,501)	77,874	152,375	119,119
Other financing sources (uses):				
Proceeds from long-term debt	0	69,061	(69,061)	0
Operating transfers out - Building Fund	(75,000)	(40,000)	35,000	(100,000)
<b>Total other financing sources (uses)</b>	<b>(75,000)</b>	<b>29,061</b>	<b>(34,061)</b>	<b>(100,000)</b>
Net change in fund balance	<u>(\$149,501)</u>	106,935	<u>\$256,436</u>	19,119
Fund balance, beginning of year		<u>92,817</u>		<u>73,698</u>
Fund balance, end of year		<u>\$199,752</u>		<u>\$92,817</u>



# County of Kendall, Illinois

## County Motor Fuel Tax Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
State allotments	\$1,600,000	\$1,488,187	(\$111,813)	\$1,416,592
County consolidated program	186,761	277,167	90,406	269,918
	<u>1,786,761</u>	<u>1,765,354</u>	<u>(21,407)</u>	<u>1,686,510</u>
Interest	1,000	782	(218)	1,113
Total revenues	<u>1,787,761</u>	<u>1,766,136</u>	<u>(21,625)</u>	<u>1,687,623</u>
Expenditures -				
Highways and bridges:				
Road construction and maintenance	2,000,000	1,239,800	760,200	1,837,098
Total expenditures	<u>2,000,000</u>	<u>1,239,800</u>	<u>760,200</u>	<u>1,837,098</u>
Net change in fund balances	<u>(\$212,239)</u>	526,336	<u>\$738,575</u>	(149,475)
Fund balance, beginning of year		<u>1,450,376</u>		<u>1,599,851</u>
Fund balance, end of year		<u>\$1,976,712</u>		<u>\$1,450,376</u>

# County of Kendall, Illinois

## Court Automation Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected by Circuit Clerk	\$150,000	\$141,331	(\$8,669)	\$147,612
<b>Total revenues</b>	<b>150,000</b>	<b>141,331</b>	<b>(8,669)</b>	<b>147,612</b>
Expenditures -				
Judiciary and courts:				
Salaries	66,600	64,958	1,642	133,593
Court automation costs	215,000	187,575	27,425	93,886
<b>Total expenditures</b>	<b>281,600</b>	<b>252,533</b>	<b>29,067</b>	<b>227,479</b>
Net change in fund balances	<u>(\$131,600)</u>	(111,202)	<u>\$20,398</u>	(79,867)
Fund balance, beginning of year		<u>614,135</u>		<u>694,002</u>
Fund balance, end of year		<u>\$502,933</u>		<u>\$614,135</u>

# County of Kendall, Illinois

## Economic Development Commission Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue -				
Municipal contribution	\$0	\$668	\$668	\$2,170
Fundraising event revenue	3,000	1,820	(1,180)	1,640
<b>Total revenues</b>	<b>3,000</b>	<b>2,488</b>	<b>(512)</b>	<b>3,810</b>
<b>Expenditures:</b>				
County development:				
Mileage	500	4	496	14
Other salaries	20,500	20,660	(160)	16,749
Supplies	200	12	188	172
Printing and publications	500	0	500	0
Postage	200	0	200	0
Books/subscriptions	200	0	200	0
Dues	4,255	3,075	1,180	4,000
Conferences	600	565	35	1,025
Travel	600	278	322	276
Consulting fees	0	0	0	1,653
Advertising/publicity	2,800	2,601	199	2,000
Fundraising event expenditure	2,000	775	1,225	873
<b>Total expenditures</b>	<b>32,355</b>	<b>27,970</b>	<b>4,385</b>	<b>26,762</b>
Excess (deficiency) of revenues over (under) expenditures	(29,355)	(25,482)	3,873	(22,952)
<b>Other financing sources (uses):</b>				
Operating transfers in:				
REDC	5,356	5,356	0	2,300
General Fund	24,000	24,000	0	25,974
<b>Total other financing sources (uses)</b>	<b>29,356</b>	<b>29,356</b>	<b>0</b>	<b>28,274</b>
Net change in fund balance	<u>\$1</u>	3,874	<u>\$3,873</u>	5,322
Fund balance, beginning of year		<u>10,418</u>		<u>5,096</u>
Fund balance, end of year		<u>\$14,292</u>		<u>\$10,418</u>

# County of Kendall, Illinois

Extension Education Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$187,527	\$187,081	(\$446)	\$184,779
Interest	0	2	2	1
Total revenues	187,527	187,083	(444)	184,780
Expenditures -				
Education				
Distributions to Kendall County Cooperative Extension	187,527	187,085	442	184,780
Total expenditures	187,527	187,085	442	184,780
Net change in fund balances	<u>\$0</u>	(2)	<u>(\$2)</u>	0
Fund balance, beginning of year		<u>3</u>		<u>3</u>
Fund balance, end of year		<u>\$1</u>		<u>\$3</u>

# County of Kendall, Illinois

## Federal Aid Matching Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$5,000	\$4,995	(\$5)	\$5,020
Total revenues	5,000	4,995	(5)	5,020
Expenditures	0	0	0	0
Net change in fund balances	<u>\$5,000</u>	4,995	<u>(\$5)</u>	5,020
Fund balance, beginning of year		<u>32,900</u>		<u>27,880</u>
Fund balance, end of year		<u>\$37,895</u>		<u>\$32,900</u>

# County of Kendall, Illinois

## Indemnity Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees from tax sale	\$10,000	\$11,000	\$1,000	\$9,160
Total revenues	10,000	11,000	1,000	9,160
Expenditures	5,000	0	5,000	0
Net change in fund balances	<u>\$5,000</u>	11,000	<u>\$6,000</u>	9,160
Fund balance, beginning of year		<u>234,807</u>		<u>225,647</u>
Fund balance, end of year		<u>\$245,807</u>		<u>\$234,807</u>

# County of Kendall, Illinois

## Liability Insurance Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$1,200,000	\$1,196,743	(\$3,257)	\$1,093,797
Other revenue - Miscellaneous revenue	35,000	58,460	23,460	43,332
Interest	15	10	(5)	6
<b>Total revenues</b>	<b>1,235,015</b>	<b>1,255,213</b>	<b>20,198</b>	<b>1,137,135</b>
<b>Expenditures:</b>				
General control and administration:				
Other expenditures	90,000	75,882	14,118	73,115
Liability insurance program	427,087	225,000	202,087	270,000
Insurance premiums and claims	743,950	609,770	134,180	843,422
<b>Total expenditures</b>	<b>1,261,037</b>	<b>910,652</b>	<b>350,385</b>	<b>1,186,537</b>
Excess (deficiency) of revenues over (under) expenditures	(26,022)	344,561	370,583	(49,402)
<b>Other financing sources (uses):</b>				
Operating transfers in:				
HHS	13,600	0	(13,600)	13,600
KAT	4,727	4,727	0	5,371
VAC	5,500	5,500	0	5,899
<b>Total other financing sources (uses)</b>	<b>23,827</b>	<b>10,227</b>	<b>(13,600)</b>	<b>24,870</b>
Net change in fund balance	<u>(\$2,195)</u>	354,788	<u>\$356,983</u>	(24,532)
Fund balance, beginning of year		<u>210,376</u>		<u>234,908</u>
Fund balance, end of year		<u>\$565,164</u>		<u>\$210,376</u>

# County of Kendall, Illinois

Community 708 Mental Health Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$932,000	\$929,660	(\$2,340)	\$922,595
Interest	0	8	8	7
<b>Total revenues</b>	<b>932,000</b>	<b>929,668</b>	<b>(2,332)</b>	<b>922,602</b>
<b>Expenditures -</b>				
Public health:				
A.I.D.	26,000	25,938	62	25,849
Open Door	35,000	34,961	39	34,797
Mutual Ground	45,000	44,913	87	38,773
CASA - Kendall County	5,000	5,000	0	4,971
Family Counseling	0	0	0	497
Senior services	5,000	5,000	0	5,965
Fox Valley Hospice	0	0	0	2,983
Day One Network	5,000	5,000	0	4,971
Nami	0	0	0	1,491
Celebrate Differences	2,000	1,958	42	0
Fox Valley Older Adults	5,000	5,000	0	0
<b>Total expenditures</b>	<b>128,000</b>	<b>127,770</b>	<b>230</b>	<b>120,297</b>
Excess (deficiency) of revenues over (under) expenditures	804,000	801,898	(2,102)	802,305
<b>Other financing sources (uses):</b>				
Operating transfers out:				
Health and Human Services	(804,000)	(801,900)	2,100	(799,326)
Probation Court Services	0	0	0	(2,983)
<b>Total other financing sources (uses)</b>	<b>(804,000)</b>	<b>(801,900)</b>	<b>2,100</b>	<b>(802,309)</b>
Net change in fund balance	<u>\$0</u>	(2)	<u>(\$2)</u>	(4)
Fund balance, beginning of year		<u>4</u>		<u>8</u>
Fund balance, end of year		<u>\$2</u>		<u>\$4</u>



# County of Kendall, Illinois

Veterans' Assistance Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$403,789	\$402,862	(\$927)	\$401,470
Interest	0	5	5	2
<b>Total revenues</b>	<b>403,789</b>	<b>402,867</b>	<b>(922)</b>	<b>401,472</b>
<b>Expenditures -</b>				
General control and administration:				
Salaries - superintendent	53,000	46,453	6,547	53,841
Salaries - office administrator	41,000	41,288	(288)	44,064
Salaries - other	39,000	28,042	10,958	37,614
Salaries - drivers	38,000	30,096	7,904	25,728
Salaries - trainee	0	0	0	0
Office expense	2,000	2,235	(235)	1,626
Report fee and membership	600	555	45	385
Training	1,000	298	702	1,060
Professional services	3,000	2,717	283	912
Equipment maintenance	4,000	1,093	2,907	1,061
Fuel	10,000	5,392	4,608	6,695
Computer software	2,000	3,925	(1,925)	1,143
Mental Health	0	246	(246)	0
Dental	0	345	(345)	0
Veterans' relief	90,000	36,195	53,805	57,550
Utility assistance	25,000	3,887	21,113	6,878
Food assistance	15,000	8,039	6,961	5,216
Veterans/Widow emergency assistance	3,000	680	2,320	1,301
Advertising	600	658	(58)	252
Vehicles - I-Pass	800	452	348	300
Vehicles maintenance	8,000	2,606	5,394	2,887
Equipment and furniture	600	538	62	645
Vehicles - purchase	0	21,951	(21,951)	0
Lodging and meal allowance	6,000	4,071	1,929	3,721
Mileage	1,200	1,077	123	1,309
	<b>343,800</b>	<b>242,839</b>	<b>100,961</b>	<b>254,188</b>

# County of Kendall, Illinois

Veterans' Assistance Commission Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Certification and continuing education	1,500	1,220	280	900
Illinois unemployment insurance	3,000	0	3,000	0
Travel	3,000	1,495	1,505	895
<b>Total expenditures</b>	<b>351,300</b>	<b>245,554</b>	<b>105,746</b>	<b>255,983</b>
Excess (deficiency) of revenues over (under) expenditures	52,489	157,313	104,824	145,489
Other financing sources (uses):				
Operating transfers out:				
General	(35,100)	(9,591)	25,509	(8,947)
Liability	(5,500)	(5,500)	0	(4,866)
Social Security	(13,100)	(11,181)	1,919	(12,933)
<b>Total other financing sources (uses)</b>	<b>(53,700)</b>	<b>(26,272)</b>	<b>27,428</b>	<b>(26,746)</b>
Net change in fund balance	<u>(\$1,211)</u>	131,041	<u>\$132,252</u>	118,743
Fund balance, beginning of year		<u>275,897</u>		<u>157,154</u>
Fund balance, end of year		<u>\$406,938</u>		<u>\$275,897</u>

# County of Kendall, Illinois

Recorder's Document Storage Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Document storage fees	\$204,250	\$192,663	(\$11,587)	\$192,230
Total revenues	204,250	192,663	(11,587)	192,230
Expenditures -				
General control and administration:				
Salaries	137,490	109,453	28,037	128,047
Document storage expenditures	90,000	81,274	8,726	76,021
Cost study	5,000	5,000	0	0
Total expenditures	232,490	195,727	36,763	204,068
Net change in fund balances	<u>(\$28,240)</u>	(3,064)	<u>\$25,176</u>	(11,838)
Fund balance, beginning of year		<u>525,204</u>		<u>537,042</u>
Fund balance, end of year		<u>\$522,140</u>		<u>\$525,204</u>

# County of Kendall, Illinois

Tuberculosis Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$15,000	\$15,006	\$6	\$15,081
Interest	0	0	0	0
Total revenues	15,000	15,006	6	15,081
Expenditures -				
Public health - Services	15,000	12,022	2,978	15,000
Total expenditures	15,000	12,022	2,978	15,000
Net change in fund balances	<u>\$0</u>	2,984	<u>\$2,984</u>	81
Fund balance, beginning of year		<u>4,238</u>		<u>4,157</u>
Fund balance, end of year		<u>\$7,222</u>		<u>\$4,238</u>

# County of Kendall, Illinois

Child Support Collection Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures -				
Fees collected	\$45,000	\$52,830	\$7,830	\$42,163
Intergovernmental revenue -				
State interface funding	2,000	10,347	8,347	13,566
<b>Total revenues</b>	<b>47,000</b>	<b>63,177</b>	<b>16,177</b>	<b>55,729</b>
<b>Expenditures -</b>				
Judiciary and courts:				
Postage	1,500	1,113	387	1,221
Salaries	59,710	59,266	444	56,515
Office supplies	2,700	1,036	1,664	489
Equipment maintenance	13,000	0	13,000	8,925
Computer supplies	200	0	200	0
Miscellaneous	2,000	0	2,000	0
<b>Total expenditures</b>	<b>79,110</b>	<b>61,415</b>	<b>17,695</b>	<b>67,150</b>
<b>Net change in fund balances</b>	<b><u>(\$32,110)</u></b>	<b>1,762</b>	<b><u>\$33,872</u></b>	<b>(11,421)</b>
Fund balance, beginning of year		<u>242,450</u>		<u>253,871</u>
Fund balance, end of year		<u><u>\$244,212</u></u>		<u><u>\$242,450</u></u>

# County of Kendall, Illinois

## Court Security Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$200,000	\$185,840	(\$14,160)	\$200,042
Total revenues	200,000	185,840	(14,160)	200,042
Expenditures -				
Judiciary and courts:				
Court security expenditures	45,000	52,693	(7,693)	24,692
Overtime	30,000	7,795	22,205	21,342
Total expenditures	75,000	60,488	14,512	46,034
Excess (deficiency) of revenues over (under) expenditures	125,000	125,352	352	154,008
Other financing sources (uses) -				
Operating transfers out -				
General Fund	(120,000)	(110,000)	10,000	(150,000)
Total other financing sources (uses)	(120,000)	(110,000)	(10,000)	(150,000)
Net change in fund balance	<u>\$5,000</u>	15,352	<u>\$10,352</u>	4,008
Fund balance, beginning of year		<u>314,949</u>		<u>310,941</u>
Fund balance, end of year		<u>\$330,301</u>		<u>\$314,949</u>

# County of Kendall, Illinois

## Probation Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$155,000	\$127,899	(\$27,101)	\$178,626
Domestic violence	25,000	21,343	(3,657)	27,801
Electronic monitoring	11,000	27,571	16,571	11,612
Drug testing revenue	500	810	310	651
Op Risk assessment	100	0	(100)	0
Evaluation reimbursement	500	872	372	0
Mental Health	0	86	86	0
Offset training fee	250	3,235	2,985	471
Parenting education program	0	100	100	0
Protective order violation fees	0	200	200	0
Underage drinking program	3,700	2,732	(968)	2,980
<b>Total revenues</b>	<b>196,050</b>	<b>184,848</b>	<b>(11,202)</b>	<b>222,141</b>
<b>Expenditures:</b>				
Judiciary and courts:				
Equipment	21,700	6,509	15,191	9,408
Contractual services	197,700	62,057	135,643	62,109
Electronic monitoring	35,000	38,540	(3,540)	30,358
Training	20,000	20,440	(440)	18,122
Drug testing	18,000	14,832	3,168	11,300
Risk assessment	0	0	0	2,250
Dues/memberships	2,200	1,665	535	731
Software	22,000	11,905	10,095	11,006
<b>Total expenditures</b>	<b>316,600</b>	<b>155,948</b>	<b>160,652</b>	<b>145,284</b>
Excess (deficiency) of revenues over (under) expenditures	(120,550)	28,900	149,450	76,857
<b>Other financing sources (uses):</b>				
Operating transfers in -				
Mental Health Fund	0	0	0	2,981
Operating transfers out -				
General Fund	(45,000)	(38,692)	6,308	(37,785)
IMRF Fund	(15,000)	(15,000)	0	(16,326)
<b>Total other financing sources (uses)</b>	<b>(60,000)</b>	<b>(53,692)</b>	<b>6,308</b>	<b>(51,130)</b>
Net change in fund balance	<u>(\$180,550)</u>	<u>(24,792)</u>	<u>(\$155,758)</u>	25,727
Fund balance, beginning of year		<u>759,380</u>		<u>733,653</u>
Fund balance, end of year		<u>\$734,588</u>		<u>\$759,380</u>

# County of Kendall, Illinois

## Drug Abuse Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Fines collected - circuit clerk	\$25,000	\$34,374	\$9,374	\$24,779
Drug fines forfeited/donations	35,000	11,724	(23,276)	25,089
Total revenues	60,000	46,098	(13,902)	49,868
Expenditures -				
Judiciary and courts -				
Miscellaneous	28,000	11,818	16,182	44,456
Total expenditures	28,000	11,818	16,182	44,456
Excess (deficiency) of revenues over (under) expenditures	32,000	34,280	2,280	5,412
Other financing sources (uses) -				
Operating transfers out:				
General fund	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Net change in fund balance	<u>\$32,000</u>	34,280	<u>\$2,280</u>	5,412
Fund balance, beginning of year		<u>48,820</u>		<u>43,408</u>
Fund balance, end of year		<u>\$83,100</u>		<u>\$48,820</u>



# County of Kendall, Illinois

State's Attorney Drug Enforcement Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Drug fines forfeited	\$4,000	\$11,536	\$7,536	\$4,455
Total revenues	4,000	11,536	7,536	4,455
Expenditures -				
Judiciary and courts -				
Drug abuse prevention	10,000	9,537	463	891
Total expenditures	10,000	9,537	463	891
Net change in fund balances	<u>(\$6,000)</u>	1,999	<u>\$7,999</u>	3,564
Fund balance, beginning of year		<u>45,090</u>		<u>41,526</u>
Fund balance, end of year		<u>\$47,089</u>		<u>\$45,090</u>

# County of Kendall, Illinois

## Senior Citizens Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$350,000	\$349,187	(\$813)	\$348,176
Interest	0	3	3	2
Total revenues	350,000	349,190	(810)	348,178
Expenditures -				
Public health:				
Fox Valley Older Adults	324,500	58,703	265,797	55,226
Fox Valley YMCA	0	0	0	1,118
Prairie State Legal Services	0	8,500	(8,500)	7,126
Visiting Nurses Association	0	10,000	(10,000)	8,144
CNN	0	20,274	(20,274)	16,797
Village of Oswego	0	43,226	(43,226)	39,749
Senior Companion Program	0	0	0	0
Senior Services Assoc. Inc.	0	124,619	(124,619)	121,142
Total expenditures	324,500	265,322	59,178	249,302
Excess (deficiency) of revenues over (under) expenditures	25,500	83,868	58,368	98,876
Other financing sources (uses) -				
Operating transfers out:				
Kendall Area Transit	(25,500)	(25,500)	0	(25,500)
HHS	0	(59,178)	(59,178)	(59,178)
Total other financing sources (uses)	(25,500)	(84,678)	(59,178)	(84,678)
Net change in fund balance	<u>\$0</u>	(810)	<u>(\$810)</u>	14,198
Fund balance, beginning of year		<u>14,203</u>		<u>5</u>
Fund balance, end of year		<u>\$13,393</u>		<u>\$14,203</u>

# County of Kendall, Illinois

## Courthouse Restoration Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$2,000	\$3,200	\$1,200	\$2,090
Total revenues	2,000	3,200	1,200	2,090
Expenditures -				
County development -				
Restoration expenditures	2,000	360	1,640	200
Total expenditures	2,000	360	1,640	200
Net change in fund balances	<u>\$0</u>	2,840	<u>\$2,840</u>	1,890
Fund balance, beginning of year		<u>8,515</u>		<u>6,625</u>
Fund balance, end of year		<u>\$11,355</u>		<u>\$8,515</u>

# County of Kendall, Illinois

Tax Sale Automation Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by county treasurer	\$15,000	\$21,135	\$6,135	\$13,941
Total revenues	15,000	21,135	6,135	13,941
Expenditures -				
General control and administration:				
Salaries	4,000	7,999	(3,999)	6,267
Treasurer automation costs	17,000	9,495	7,505	8,387
Total expenditures	21,000	17,494	3,506	14,654
Net change in fund balances	<u>(\$6,000)</u>	3,641	<u>\$9,641</u>	(713)
Fund balance, beginning of year		<u>12,138</u>		<u>12,851</u>
Fund balance, end of year		<u>\$15,779</u>		<u>\$12,138</u>

# County of Kendall, Illinois

Circuit Clerk Document Storage Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$155,000	\$136,157	(\$18,843)	\$150,455
<b>Total revenues</b>	<b>155,000</b>	<b>136,157</b>	<b>(18,843)</b>	<b>150,455</b>
Expenditures -				
Judiciary and courts:				
Court document storage costs	62,500	11,286	51,214	22,065
Salaries	230,278	223,494	6,784	141,231
<b>Total expenditures</b>	<b>292,778</b>	<b>234,780</b>	<b>57,998</b>	<b>163,296</b>
Net change in fund balances	<u>(\$137,778)</u>	(98,623)	<u>\$39,155</u>	(12,841)
Fund balance, beginning of year		<u>762,788</u>		<u>775,629</u>
Fund balance, end of year		<u>\$664,165</u>		<u>\$762,788</u>

# County of Kendall, Illinois

Law Library

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Law library fees	\$60,000	\$49,036	(\$10,964)	\$51,752
<b>Total revenues</b>	<b>60,000</b>	<b>49,036</b>	<b>(10,964)</b>	<b>51,752</b>
Expenditures -				
Judiciary and courts:				
Salaries	10,000	10,417	(417)	10,116
Online services	40,648	44,299	(3,651)	47,237
Office supplies and equipment	0	2,739	(2,739)	6,880
Books/subscriptions	30,000	49,758	(19,758)	42,165
<b>Total expenditures</b>	<b>80,648</b>	<b>107,213</b>	<b>(26,565)</b>	<b>106,398</b>
<b>Net change in fund balances</b>	<b><u>(\$20,648)</u></b>	<b><u>(58,177)</u></b>	<b><u>(\$37,529)</u></b>	<b><u>(54,646)</u></b>
Fund balance, beginning of year		<u>135,699</u>		<u>190,345</u>
Fund balance, end of year		<u><u>\$77,522</u></u>		<u><u>\$135,699</u></u>

# County of Kendall, Illinois

Geographic Information System - Mapping Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures - Fees	\$256,000	\$325,683	\$69,683	\$325,512
<b>Total revenues</b>	<b>256,000</b>	<b>325,683</b>	<b>69,683</b>	<b>325,512</b>
<b>Expenditures:</b>				
General control and administration:				
GIS expenditures	2,000	844	1,156	509
Contractual services	21,000	5,000	16,000	0
Office supplies	500	68	432	55
Salaries	209,533	209,763	(230)	215,221
Postage	200	4	196	1
Plotter supplies	1,000	1,586	(586)	1,790
Software	44,800	39,541	5,259	37,950
Hardware	5,000	6,293	(1,293)	29,348
Central computer supplies	5,000	408	4,592	893
Dues and memberships	500	340	160	150
Cell phone	1,000	697	303	937
Mileage	200	55	145	0
Training	2,000	314	1,686	0
Conferences	2,000	2,446	(446)	0
Aerial reflight	34,500	31,560	2,940	0
<b>Total expenditures</b>	<b>329,233</b>	<b>298,919</b>	<b>30,314</b>	<b>286,854</b>
Excess (deficiency) of revenues over (under) expenditures	(73,233)	26,764	99,997	38,658
<b>Other financing sources (uses):</b>				
Operating transfers out:				
General Fund	(35,000)	(27,539)	7,461	(25,665)
Capital Improvement	0	0	0	0
IMRF/FICA	(38,700)	(30,219)	8,481	(29,246)
<b>Total other financing sources (uses)</b>	<b>(73,700)</b>	<b>(57,758)</b>	<b>15,942</b>	<b>(54,911)</b>
Net change in fund balance	<u>(\$146,933)</u>	<u>(30,994)</u>	<u>\$115,939</u>	<u>(16,253)</u>
Fund balance, beginning of year		<u>608,443</u>		<u>624,696</u>
Fund balance, end of year		<u><u>\$577,449</u></u>		<u><u>\$608,443</u></u>

# County of Kendall, Illinois

Geographic Information System - Recorder Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015
	Original Budget	Actual	Variance with Final Budget	Actual
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$44,000	\$40,486	(\$3,514)	\$40,482
Total revenues	44,000	40,486	(3,514)	40,482
Expenditures -				
General control and administration -				
Salaries	43,650	43,547	103	42,909
Total expenditures	43,650	43,547	103	42,909
Net change in fund balances	<u>\$350</u>	(3,061)	<u>(\$3,411)</u>	(2,427)
Fund balance, beginning of year		<u>109,153</u>		<u>111,580</u>
Fund balance, end of year		<u>\$106,092</u>		<u>\$109,153</u>



# County of Kendall, Illinois

County Health and Human Services Department Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016		Variance with Final Budget	2015 Actual
	Budget	Actual		
Revenues:				
Property taxes	\$757,000	\$754,942	(\$2,058)	\$752,654
Revenue from services:				
Direct care - fees	110,300	95,992	(14,308)	106,590
Inspection fees - wells and septic	16,500	17,655	1,155	11,025
Inspection fees - restaurants	200,500	198,517	(1,983)	184,371
Tanning fees	800	2,100	1,300	1,000
Kendall County well permit fee	14,750	15,200	450	9,750
Solid waste fees	2,025	1,275	(750)	1,775
Immunization clinic	2,300	4,967	2,667	3,735
Hepatitis B shots	15,000	15,920	920	21,240
Flu clinic	0	1,720	1,720	1,505
Tuberculosis board contract	15,000	12,022	(2,978)	15,000
DCFS counseling	2,000	2,925	925	2,761
Coffee revenue	500	594	94	450
Radon test kit fees	10,500	13,828	3,328	11,033
Fox Valley United Way	21,400	21,150	(250)	19,177
	411,575	403,865	(7,710)	389,412
Revenue from grants:				
State public health grant	47,401	63,201	15,800	63,201
Mental health grants	66,505	85,457	18,952	108,945
Public aid - family case management	113,373	(20,563)	(133,936)	79,673
State grant - tobacco prevention	27,749	38,457	10,708	38,299
State grant - family case management	62,962	90,933	27,971	69,976
Groundwater grant	0	0	0	2,000
Epilepsy program	0	35,135	35,135	0
Non-community well grant	1,550	1,925	375	1,250
Public aid - immunizations	12,500	7,601	(4,899)	13,867
Body art	0	900	900	0
Radon grant	13,500	11,283	(2,217)	(6,175)
Bio-terrorism grant	145,111	193,573	48,462	136,932
Title III NIAA aging	5,203	12,184	6,981	7,019
WIC grant	115,884	103,927	(11,957)	149,537
Supplemental nutrition - WIC	510,600	0	(510,600)	0
K/G CAT grants from DCEO	771,503	2,094,030	1,322,527	2,066,827
West Nile virus grant	22,730	12,349	(10,381)	29,802
FCM - homeless services	6,024	22,142	16,118	1,339
Donated vaccines	137,120	0	(137,120)	0
	2,059,715	2,752,534	692,819	2,762,492
Interest	65	3,861	3,796	364

# County of Kendall, Illinois

## County Health and Human Services Department Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues (continued):</b>				
Miscellaneous - Miscellaneous income	12,000	42,055	30,055	28,115
<b>Total revenues</b>	<b>3,240,355</b>	<b>3,957,257</b>	<b>716,902</b>	<b>3,933,037</b>
<b>Expenditures:</b>				
Salary - administration	596,743	570,867	25,876	545,295
Salary - admissions services/evaluation	380,997	368,882	12,115	371,799
Salary - behavioral heal unit	672,996	631,709	41,287	637,897
Salary - pubic health unit	889,667	810,717	78,950	782,409
Salary - information services	0	0	0	4,973
Mileage	20,800	14,584	6,216	13,741
Supplies - non-medical	45,000	43,899	1,101	24,307
Supplies - medical	12,100	4,248	7,852	9,534
Community education supplies	5,000	0	5,000	120
Postage	4,500	4,103	397	3,846
Telephone	7,000	6,278	722	5,238
Conferences and training	25,000	18,714	6,286	20,029
Printing	11,350	6,210	5,140	5,797
Advertising - personnel	14,170	5,045	9,125	9,639
Administrative rent	145,814	145,814	0	145,814
Direct client assistance	594,658	1,791,916	(1,197,258)	1,298,419
Dues and subscriptions	12,530	12,246	284	16,495
Capital expenditures	37,000	27,748	9,252	27,787
Contractual services	236,416	173,404	63,012	161,500
Hepatitis B vaccine	17,000	12,288	4,712	14,962
Vehicle maintenance	4,000	1,669	2,331	4,477
Building maintenance	0	0	0	387
Vaccines	137,120	653	136,467	1,806
CARF	12,500	10,502	1,998	6,361
IPLAN	2,000	343	1,657	5,896
Supplemental food coupons	510,600	0	510,600	0
Psychological testing materials	1,000	99	901	1,004
Miscellaneous expenditures	0	2,270	(2,270)	40
Refunds	5,200	19,341	(14,141)	28,183
<b>Total expenditures</b>	<b>4,401,161</b>	<b>4,683,549</b>	<b>(282,388)</b>	<b>4,147,755</b>

# County of Kendall, Illinois

County Health and Human Services Department Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual - (Continued)

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Excess (deficiency) of revenues over (under) expenditures	(1,160,806)	(726,292)	434,514	(214,718)
Other financing sources (uses):				
Operating transfers out:				
General fund	0	(350,000)	(350,000)	0
Insurance reimbursement	(350,000)	0	350,000	(13,600)
	(350,000)	(350,000)	0	(13,600)
Operating transfers in:				
Mental Health Fund	804,000	801,900	(2,100)	799,326
Senior Citizens Fund	59,178	59,178	0	59,178
	863,178	861,078	(2,100)	858,504
Total other financing sources (uses)	513,178	511,078	(2,100)	844,904
Net change in fund balance	<u>(\$647,628)</u>	(215,214)	<u>(\$432,414)</u>	630,186
Fund balance, beginning of year		<u>3,473,294</u>		<u>2,843,108</u>
Fund balance, end of year		<u>\$3,258,080</u>		<u>\$3,473,294</u>

# County of Kendall, Illinois

Restricted for WIC Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Interest	\$400	\$10	(\$390)	\$331
Total revenues	400	10	(390)	331
Expenditures	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	400	10	(390)	331
Other financing sources (uses) - Operating transfers in - HHS Fund	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Net change in fund balance	<u>\$400</u>	10	<u>(\$390)</u>	331
Fund balance, beginning of year		<u>68,394</u>		<u>68,063</u>
Fund balance, end of year		<u>\$68,404</u>		<u>\$68,394</u>

# County of Kendall, Illinois

Sheriff Prevention Alcohol Criminal Violence Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$15,000	\$21,863	\$6,863	\$18,369
<b>Total revenues</b>	<b>15,000</b>	<b>21,863</b>	<b>6,863</b>	<b>18,369</b>
Expenditures -				
Public safety -				
Equipment	17,500	7,708	9,792	26,905
<b>Total expenditures</b>	<b>17,500</b>	<b>7,708</b>	<b>9,792</b>	<b>26,905</b>
Net change in fund balances	<u>(\$2,500)</u>	14,155	<u>\$16,655</u>	(8,536)
Fund balance, beginning of year		<u>38,666</u>		<u>47,202</u>
Fund balance, end of year		<u>\$52,821</u>		<u>\$38,666</u>

# County of Kendall, Illinois

Coroner's Death Certificate Grant Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue - Receipts - grant and fees	\$4,000	\$0	(\$4,000)	\$5,793
Interest	0	1	1	0
<b>Total revenues</b>	<b>4,000</b>	<b>1</b>	<b>(3,999)</b>	<b>5,793</b>
<b>Expenditures -</b>				
General control and administration:				
Office equipment	667	5,656	(4,989)	0
Cell phone equipment	667	250	417	367
Vehicle equipment	667	0	667	679
Scene/investigation equipment	667	0	667	0
Morgue equipment	667	0	667	0
Expenditures	665	34	631	74
<b>Total expenditures</b>	<b>4,000</b>	<b>5,940</b>	<b>(1,940)</b>	<b>1,120</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>(5,939)</b>	<b>(\$5,939)</b>	<b>4,673</b>
Fund balance, beginning of year		<u>6,815</u>		<u>2,142</u>
Fund balance, end of year		<u>\$876</u>		<u>\$6,815</u>

# County of Kendall, Illinois

Sale in Error Interest Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Tax sale revenue	\$255,000	\$275,740	\$20,740	\$270,600
Total revenues	255,000	275,740	20,740	270,600
Expenditures -				
General control and administration -				
Reimbursements	5,000	0	5,000	1,911
Total expenditures	5,000	0	5,000	1,911
Excess (deficiency) of revenues over (under) expenditures	250,000	275,740	25,740	268,689
Other financing sources (uses):				
Operating transfers out -				
General Fund	(250,000)	(50,000)	200,000	0
Total other financing sources (uses)	(250,000)	(50,000)	200,000	0
Net change in fund balance	<u>\$0</u>	225,740	<u>\$225,740</u>	268,689
Fund balance (deficit), beginning of year		<u>(164,839)</u>		<u>(433,528)</u>
Fund balance (deficit), end of year		<u>\$60,901</u>		<u>(\$164,839)</u>

# County of Kendall, Illinois

CSBG-Revolving Loan Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$1,772	\$1,772	\$597
Other revenue:				
Receipts	7,500	0	(7,500)	0
Dividends	0	0	0	0
	7,500	0	(7,500)	0
<b>Total revenues</b>	<b>7,500</b>	<b>1,772</b>	<b>(5,728)</b>	<b>597</b>
Expenditures -				
General control and administration -				
Disaster victim assistance	0	0	0	12,523
<b>Total expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,523</b>
<b>Net change in fund balances</b>	<b><u>\$7,500</u></b>	<b>1,772</b>	<b><u>(\$5,728)</u></b>	<b>(11,926)</b>
Fund balance, beginning of year		<u>69,517</u>		<u>81,443</u>
Fund balance, end of year		<u>\$71,289</u>		<u>\$69,517</u>



# County of Kendall, Illinois

Child Advocacy Center Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues	\$1	\$0	(\$1)	\$0
Expenditures				
General control and administration				
Program expenditures	2,000	242	1,758	0
Net change in fund balances	<u>(\$1,999)</u>	(242)	<u>\$1,757</u>	0
Fund balance, beginning of year		<u>4,107</u>		<u>4,107</u>
Fund balance, end of year		<u>\$3,865</u>		<u>\$4,107</u>

# County of Kendall, Illinois

Highway - Restricted Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -

Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue				
Grants	\$0	\$0	\$0	\$0
Miscellaneous	5,000	5,000	0	7,000
Total revenues	5,000	5,000	0	7,000
Expenditures -				
Streets and Highways	0	0	0	5,000
Other financing sources (uses):				
Operating transfers out -				
Transportation sales tax	(255,000)	(4,000)	251,000	0
Total other financing sources (uses)	(255,000)	(4,000)	251,000	0
Net change in fund balances	<u>(\$250,000)</u>	1,000	<u>\$251,000</u>	2,000
Fund balance, beginning of year		<u>315,969</u>		<u>313,969</u>
Fund balance, end of year		<u>\$316,969</u>		<u>\$315,969</u>

# County of Kendall, Illinois

## Rental Housing Support Program Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - RHSP fees	\$193,500	\$183,042	(\$10,458)	\$167,238
Total revenues	193,500	183,042	(10,458)	167,238
Expenditures -				
General control and administration - State of Illinois	193,500	183,042	10,458	167,238
Total expenditures	193,500	183,042	10,458	167,238
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	0
Fund balance, beginning of year		<u>0</u>		<u>0</u>
Fund balance, end of year		<u>\$0</u>		<u>\$0</u>

# County of Kendall, Illinois

## Animal Population Control Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$12,000	\$18,152	\$6,152	\$16,914
Total revenues	12,000	18,152	6,152	16,914
Expenditures -				
Public safety -				
Spay and neuter expenditures	10,000	4,933	5,067	4,512
Total expenditures	10,000	4,933	5,067	4,512
Net change in fund balances	<u>\$2,000</u>	13,219	<u>\$11,219</u>	12,402
Fund balance, beginning of year		<u>85,286</u>		<u>72,884</u>
Fund balance, end of year		<u>\$98,505</u>		<u>\$85,286</u>

# County of Kendall, Illinois

## State Pet Population Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$1,500	\$1,880	\$380	\$2,125
Total revenues	1,500	1,880	380	2,125
Expenditures -				
Remittance to State	1,500	0	1,500	0
Net change in fund balances	<u>\$0</u>	1,880	<u>\$1,880</u>	2,125
Fund balance, beginning of year		<u>7,990</u>		<u>5,865</u>
Fund balance, end of year		<u>\$9,870</u>		<u>\$7,990</u>

# County of Kendall, Illinois

## Transportation Alternatives Program Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures -				
Highway and bridges -				
Path/sidewalk construction	50,000	40,745	9,255	23,497
Total expenditures	50,000	40,745	9,255	23,497
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(40,745)	9,255	(23,497)
Other financing sources (uses):				
Operating transfers in -				
Sales Tax	50,000	50,000	0	50,000
Total other financing sources (uses)	50,000	50,000	0	50,000
Net change in fund balance	<u>\$0</u>	9,255	<u>\$9,255</u>	26,503
Fund balance, beginning of year		<u>89,419</u>		<u>62,916</u>
Fund balance, end of year		<u>\$98,674</u>		<u>\$89,419</u>

# County of Kendall, Illinois

## County Special Reserve Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
Grant - tobacco	\$0	\$7,542	\$7,542	\$0
Grant - enforcement	15,100	2,200	(12,900)	15,737
Grants - IEMA	0	11,435	11,435	350
Drug court redeploy	0	0	0	15,000
	15,100	21,177	6,077	31,087
Interest	0	31	31	30
Total revenues	15,100	21,208	6,108	31,117
Expenditures -				
Public safety:				
Salaries - enforcement	0	1,107	(1,107)	817
Nuclear grant expenditures	0	8,023	(8,023)	757
Drug court redeploy	0	0	0	15,000
Miscellaneous cleaning expenditures	11,100	38,797	(27,697)	6,586
Total expenditures	11,100	47,927	(36,827)	23,160
Net change in fund balances	<u>\$4,000</u>	(26,719)	<u>(\$30,719)</u>	7,957
Fund balance, beginning of year		<u>129,526</u>		<u>121,569</u>
Fund balance, end of year		<u>\$102,807</u>		<u>\$129,526</u>

# County of Kendall, Illinois

## Restricted Economic Development Grant Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$2,500	\$9,282	\$6,782	\$5,843
Other revenue - EDC surplus	53,554	0	(53,554)	0
Total revenues	56,054	9,282	(46,772)	5,843
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	56,054	9,282	(46,772)	5,843
Other financing sources (uses):				
Operating transfers out - EDC Fund	(5,356)	(5,356)	0	(2,300)
Total other financing sources (uses)	(5,356)	(5,356)	0	(2,300)
Net change in fund balance	<u>\$50,698</u>	3,926	<u>(\$46,772)</u>	3,543
Fund balance, beginning of year		<u>2,027,019</u>		<u>2,023,476</u>
Fund balance, end of year		<u>\$2,030,945</u>		<u>\$2,027,019</u>



# County of Kendall, Illinois

Circuit Clerk Operation/Administration Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$20,000	\$21,280	\$1,280	\$19,138
<b>Total revenues</b>	<b>20,000</b>	<b>21,280</b>	<b>1,280</b>	<b>19,138</b>
Expenditures -				
Judiciary and courts				
Salaries	19,160	11,808	7,352	18,224
<b>Total expenditures</b>	<b>19,160</b>	<b>11,808</b>	<b>7,352</b>	<b>18,224</b>
Net change in fund balances	<u>\$840</u>	9,472	<u>\$8,632</u>	914
Fund balance, beginning of year		<u>14,388</u>		<u>13,474</u>
Fund balance, end of year		<u>\$23,860</u>		<u>\$14,388</u>

# County of Kendall, Illinois

## Kendall County Area Transit Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue:				
Municipal contributions	\$97,121	\$51,215	(\$45,906)	\$51,438
Grants - IL DOAP	700,000	628,883	(71,117)	727,636
Grants - RTA New Freedom	0	0	0	0
Grants - Section 5311	55,578	18,287	(37,291)	55,578
Grants - Section 5310	95,000	0	(95,000)	0
	<u>947,699</u>	<u>698,385</u>	<u>(249,314)</u>	<u>834,652</u>
Revenue from services, fines and forfeitures -				
Contract revenue	0	0	0	0
Interest				
	100	107	7	144
<b>Total revenues</b>	<b>947,799</b>	<b>698,492</b>	<b>(249,307)</b>	<b>834,796</b>
<b>Expenditures -</b>				
General control and administration:				
Contractual services	949,699	746,286	203,413	909,915
Facilities	0	0	0	7,500
Vehicle maintenance	10,000	0	10,000	0
Equipment and vehicles	10,000	539	9,461	1,053
	<u>969,699</u>	<u>746,825</u>	<u>222,874</u>	<u>918,468</u>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(21,900)</b>	<b>(48,333)</b>	<b>(26,433)</b>	<b>(83,672)</b>
<b>Other financing sources (uses):</b>				
Operating transfers in:				
General Fund	25,500	25,500	0	25,500
Social Services for senior citizens	25,500	25,500	0	25,500
	<u>51,000</u>	<u>51,000</u>	<u>0</u>	<u>51,000</u>
Operating transfers out -				
Liability Insurance Fund	(4,727)	(4,727)	0	(5,371)
<b>Total other financing sources (uses)</b>	<b>46,273</b>	<b>46,273</b>	<b>0</b>	<b>45,629</b>
<b>Net change in fund balance</b>	<b><u>\$24,373</u></b>	<b>(2,060)</b>	<b><u>(\$26,433)</u></b>	<b>(38,043)</b>
Fund balance, beginning of year		<u>169,291</u>		<u>207,334</u>
Fund balance, end of year		<u><u>\$167,231</u></u>		<u><u>\$169,291</u></u>

# County of Kendall, Illinois

## Coroner's Special Fees Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$3,500	\$7,173	\$3,673	\$7,330
<b>Total revenues</b>	<b>3,500</b>	<b>7,173</b>	<b>3,673</b>	<b>7,330</b>
Expenditures -				
General control and administration:				
Office supplies	583	0	583	0
Mileage	583	0	583	0
Training expenditures	583	0	583	1,790
Clothing allowance	583	163	420	597
Morgue supplies	583	901	(318)	0
Other expenditures	585	3,628	(3,043)	104
<b>Total expenditures</b>	<b>3,500</b>	<b>4,692</b>	<b>(1,192)</b>	<b>2,491</b>
Net change in fund balances	<u>\$0</u>	2,481	<u>\$2,481</u>	4,839
Fund balance, beginning of year		<u>9,365</u>		<u>4,526</u>
Fund balance, end of year		<u>\$11,846</u>		<u>\$9,365</u>

# County of Kendall, Illinois

## Public Building Commission Lease Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance -

#### Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Taxes -				
Property taxes	\$0	\$0	\$0	\$0
Interest	20	1	(19)	1
Total revenues	20	1	(19)	1
Expenditures -				
General control and administration -				
Public building commission lease	180,000	2,864	177,136	180,000
Total expenditures	180,000	2,864	177,136	180,000
Excess (deficiency) of revenues over (under) expenditures	(179,980)	(2,863)	177,117	(179,999)
Other financing sources (uses):				
Operating transfers in -				
Transfer in	180,000	0	(180,000)	180,000
Total other financing sources (uses)	180,000	0	(180,000)	180,000
Net change in fund balance	<u>\$20</u>	(2,863)	<u>(\$2,883)</u>	1
Fund balance, beginning of year		<u>2,863</u>		<u>2,862</u>
Fund balance, end of year		<u>\$0</u>		<u>\$2,863</u>

# County of Kendall, Illinois

## Sheriff Vehicle Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$25,000	\$35,900	\$10,900	\$26,122
<b>Total revenues</b>	<b>25,000</b>	<b>35,900</b>	<b>10,900</b>	<b>26,122</b>
Expenditures -				
Public safety				
Vehicle Maintenance	25,000	27,315	(2,315)	27,345
<b>Total expenditures</b>	<b>25,000</b>	<b>27,315</b>	<b>(2,315)</b>	<b>27,345</b>
Net change in fund balances	<u>\$0</u>	8,585	<u>\$8,585</u>	(1,223)
Fund balance, beginning of year		<u>39,767</u>		<u>40,990</u>
Fund balance, end of year		<u>\$48,352</u>		<u>\$39,767</u>

# County of Kendall, Illinois

Sheriff E-Ticket Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines/fees collected	\$2,700	\$2,418	(\$282)	\$2,602
Total revenues	2,700	2,418	(282)	2,602
Expenditures	2,000	0	2,000	0
Net change in fund balances	<u>\$700</u>	2,418	<u>\$1,718</u>	2,602
Fund balance, beginning of year		<u>12,948</u>		<u>10,346</u>
Fund balance, end of year		<u>\$15,366</u>		<u>\$12,948</u>

# County of Kendall, Illinois

## Electronic Citation Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$9,000	\$8,598	(\$402)	\$8,027
<b>Total revenues</b>	<b>9,000</b>	<b>8,598</b>	<b>(402)</b>	<b>8,027</b>
Expenditures	10,000	0	10,000	0
Net change in fund balances	<u>(\$1,000)</u>	8,598	<u>(\$10,402)</u>	8,027
Fund balance, beginning of year		<u>44,523</u>		<u>36,496</u>
Fund balance, end of year		<u>\$53,121</u>		<u>\$44,523</u>

# County of Kendall, Illinois

Sheriff FTA Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015
	Original Budget	Actual	Variance with Final Budget	Actual
Revenues -				
Revenue from services, fines and forfeitures - FTA revenue	\$30,000	\$28,623	(\$1,377)	\$24,455
Total revenues	30,000	28,623	(1,377)	24,455
Expenditures -				
Public safety - FTA expenditures	32,000	21,327	10,673	28,606
Total expenditures	32,000	21,327	10,673	28,606
Net change in fund balances	<u>(\$2,000)</u>	7,296	<u>\$9,296</u>	(4,151)
Fund balance, beginning of year		<u>54,297</u>		<u>58,448</u>
Fund balance, end of year		<u>\$61,593</u>		<u>\$54,297</u>



# County of Kendall, Illinois

## Animal Medical Care Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue -				
Donations and revenues	\$1,000	\$25	(\$975)	\$455
Total revenues	1,000	25	(975)	455
Expenditures -				
Animal medical care expenditures	7,750	712	7,038	1,353
Net change in fund balances	<u>(\$6,750)</u>	(687)	<u>\$6,063</u>	(898)
Fund balance, beginning of year		<u>33,497</u>		<u>34,395</u>
Fund balance, end of year		<u>\$32,810</u>		<u>\$33,497</u>

# County of Kendall, Illinois

Salt Storage Building Maintenance Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines & forfeitures -				
Fee revenues	\$2,750	\$2,750	\$0	\$2,500
Total revenues	2,750	2,750	0	2,500
Expenditures	0	0	0	0
Net change in fund balances	<u>\$2,750</u>	2,750	<u>\$0</u>	2,500
Fund balance, beginning of year		<u>13,000</u>		<u>10,500</u>
Fund balance, end of year		<u>\$15,750</u>		<u>\$13,000</u>

# County of Kendall, Illinois

County Clerk Death Certificate Surcharge Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental revenue -				
Grant revenue	\$1,459	\$0	(\$1,459)	\$0
Total revenues	1,459	0	(1,459)	0
Expenditures -				
General control and administration -				
Grant expenditures	1,459	1,459	0	1,412
Total expenditures	1,459	1,459	0	1,412
Net change in fund balances	<u>\$0</u>	(1,459)	<u>(\$1,459)</u>	(1,412)
Fund balance (deficit), beginning of year		<u>(1,415)</u>		<u>(3)</u>
Fund balance (deficit), end of year		<u>(\$2,874)</u>		<u>(\$1,415)</u>

# County of Kendall, Illinois

Jail Commissary Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Revenue	\$100,000	\$65,000	(\$35,000)	\$87,500
Interest	0	35	35	33
Total revenues	100,000	65,035	(34,965)	87,533
Expenditures -				
Public safety:				
Inmate supplies	35,940	22,201	13,739	20,436
Inmate medical	60,000	60,000	0	0
Total expenditures	95,940	82,201	13,739	20,436
Net change in fund balances	<u>\$4,060</u>	(17,166)	<u>(\$21,226)</u>	67,097
Fund balance, beginning of year		<u>146,328</u>		<u>79,231</u>
Fund balance, end of year		<u>\$129,162</u>		<u>\$146,328</u>

# County of Kendall, Illinois

Hire Back Transportation Safety Highway Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$125	\$0	(\$125)	\$0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$125</u>	0	<u>(\$125)</u>	0
Fund balance, beginning of year		<u>125</u>		<u>125</u>
Fund balance, end of year		<u>\$125</u>		<u>\$125</u>

# County of Kendall, Illinois

Sheriff's Range Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Fees	\$4,500	\$1,000	(\$3,500)	\$8,500
Interest	0	38	38	34
Total revenues	4,500	1,038	(3,462)	8,534
Expenditures -				
Public safety:				
Expenditures	15,000	446	14,554	141
Total expenditures	15,000	446	14,554	141
Net change in fund balances	<u>(\$10,500)</u>	592	<u>\$11,092</u>	8,393
Fund balance, beginning of year		<u>39,125</u>		<u>30,732</u>
Fund balance, end of year		<u>\$39,717</u>		<u>\$39,125</u>

# County of Kendall, Illinois

State's Attorney Records Automation Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$5,500	\$6,252	\$752	\$5,787
<b>Total revenues</b>	<b>5,500</b>	<b>6,252</b>	<b>752</b>	<b>5,787</b>
Expenditures -				
Judiciary and courts -				
Miscellaneous expenditures	12,500	0	12,500	0
<b>Total expenditures</b>	<b>12,500</b>	<b>0</b>	<b>12,500</b>	<b>0</b>
Net change in fund balances	<u>(\$7,000)</u>	6,252	<u>\$13,252</u>	5,787
Fund balance, beginning of year		<u>19,978</u>		<u>14,191</u>
Fund balance, end of year		<u>\$26,230</u>		<u>\$19,978</u>

# County of Kendall, Illinois

HIDTA Grant Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental - Grant revenue	\$0	\$510,717	\$510,717	\$534,627
Other revenue	0	1,139	1,139	0
Total revenues	0	511,856	511,856	534,627
Expenditures -				
Public safety:				
Facilities	0	326,871	(326,871)	290,384
Services	0	120,359	(120,359)	165,389
Equipment	0	63,528	(63,528)	729
Other	0	41,785	(41,785)	2,379
Total expenditures	0	552,543	(552,543)	458,881
Net change in fund balances	<u>\$0</u>	<u>(40,687)</u>	<u>(\$40,687)</u>	75,746
Fund balance (deficit), beginning of year		<u>(22,829)</u>		<u>(98,575)</u>
Fund balance (deficit), end of year		<u>(\$63,516)</u>		<u>(\$22,829)</u>



# County of Kendall, Illinois

HAVA Grant Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$30,000	\$5,274	(\$24,726)	\$2,156
Total revenues	30,000	5,274	(24,726)	2,156
Expenditures -				
General control				
Grant expenditures	30,000	0	30,000	0
Net change in fund balances	<u>\$0</u>	5,274	<u>\$5,274</u>	2,156
Fund balance (deficit), beginning of year		<u>(24,800)</u>		<u>(26,956)</u>
Fund balance (deficit), end of year		<u><u>(\$19,526)</u></u>		<u><u>(\$24,800)</u></u>

# County of Kendall, Illinois

HGBF K-9 Grant Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$71,032	\$71,032	\$0
Total revenues	0	71,032	71,032	0
Expenditures -				
Public Safety				
Grant expenditures	0	67,903	(67,903)	0
Net change in fund balances	<u>\$0</u>	3,129	<u>\$3,129</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$3,129</u>		<u>\$0</u>

# County of Kendall, Illinois

## County Drug Service Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$0	\$605	\$605	\$0
Total revenues	0	605	605	0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$0</u>	605	<u>\$605</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$605</u>		<u>\$0</u>

# County of Kendall, Illinois

Drug Court Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$31,074	\$31,074	\$0
Total revenues	0	31,074	31,074	0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$0</u>	31,074	<u>\$31,074</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$31,074</u>		<u>\$0</u>

# County of Kendall, Illinois

Cook County Reimbursement Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$0	\$1,857	\$1,857	\$0
Total revenues	0	1,857	1,857	0
Expenditures -				
Public Safety				
Medical expenses	0	8,860	(8,860)	0
Net change in fund balances	<u>\$0</u>	<u>(7,003)</u>	<u>(\$7,003)</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$7,003)</u>		<u>\$0</u>

# County of Kendall, Illinois

Sheriff Special Assignment Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$0	\$6,011	\$6,011	\$0
Total revenues	0	6,011	6,011	0
Expenses	0	0	0	0
Net change in fund balances	<u>\$0</u>	6,011	<u>\$6,011</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$6,011</u>		<u>\$0</u>

# County of Kendall, Illinois

## Capital Improvement Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental:				
Video gaming tax	\$15,000	\$41,915	\$26,915	\$26,470
Lease income - KenCom	108,400	100,700	(7,700)	104,200
Other revenue (state grants)	0	0	0	0
Total revenues	123,400	142,615	19,215	130,670
Expenditures -				
General control	180,000	172,071	7,929	28,352
Total expenditures	180,000	172,071	7,929	28,352
Excess (deficiency) of revenues over (under) expenditures	(56,600)	(29,456)	27,144	102,318
Other financing sources (uses):				
Operating transfers in -				
General Fund	150,000	150,000	0	150,000
GIS Mapping Fund	0	0	0	0
Total other financing sources (uses)	150,000	150,000	0	150,000
Net change in fund balance	<u>\$93,400</u>	120,544	<u>\$27,144</u>	252,318
Fund balance, beginning of year		<u>1,020,261</u>		<u>767,943</u>
Fund balance, end of year		<u>\$1,140,805</u>		<u>\$1,020,261</u>

# County of Kendall, Illinois

## Animal Control Capital Improvement Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$0	\$0	\$0	\$2,615
Expenditures -				
Public Safety	10,000	3,957	6,043	0
Total expenditures	10,000	3,957	6,043	0
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(3,957)	6,043	2,615
Other financing sources (uses):				
Operating transfers in - Animal Control	0	60,000	60,000	15,000
Total other financing sources (uses)	0	60,000	60,000	15,000
Net change in fund balance	<u>(\$10,000)</u>	56,043	<u>\$66,043</u>	17,615
Fund balance, beginning of year		<u>69,276</u>		<u>51,661</u>
Fund balance, end of year		<u>\$125,319</u>		<u>\$69,276</u>



# County of Kendall, Illinois

County Building Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental -				
Township and municipality contribution	\$7,500	\$67,500	\$60,000	\$7,500
Other revenue	0	0	0	0
Total revenues	7,500	67,500	60,000	7,500
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	7,500	67,500	60,000	7,500
Other financing sources (uses):				
Operating transfers in -				
Highway	75,000	40,000	(35,000)	100,000
Total other financing sources (uses)	75,000	40,000	(35,000)	100,000
Net change in fund balance	<u>\$82,500</u>	107,500	<u>\$25,000</u>	107,500
Fund balance, beginning of year		<u>747,352</u>		<u>639,852</u>
Fund balance, end of year		<u>\$854,852</u>		<u>\$747,352</u>

# County of Kendall, Illinois

Courthouse Expansion Construction Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$2	\$2	\$2
Other revenue - Reimbursements	0	0	0	0
Total revenues	0	2	2	2
Expenditures -				
Judiciary and court	4,381	0	4,381	0
Total expenditures	4,381	0	4,381	0
Net change in fund balances	<u>(\$4,381)</u>	2	<u>\$4,383</u>	2
Fund balance, beginning of year		<u>4,382</u>		<u>4,380</u>
Fund balance, end of year		<u>\$4,384</u>		<u>\$4,382</u>

# County of Kendall, Illinois

## Public Safety Capital Improvement Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance -

#### Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$0	\$623,836	\$623,836	\$0
Expenditures -				
Public Safety	2,339,255	395,382	1,943,873	69
Total expenditures	2,339,255	395,382	1,943,873	69
Excess (deficiency) of revenues over (under) expenditures	(2,339,255)	228,454	2,567,709	(69)
Other financing sources (uses):				
Operating transfers in:				
Public Safety	300,000	300,000	0	300,000
Total other financing sources (uses)	300,000	300,000	0	300,000
Net change in fund balance	<u>(\$2,039,255)</u>	528,454	<u>\$2,567,709</u>	299,931
Fund balance, beginning of year		<u>3,691,125</u>		<u>3,391,194</u>
Fund balance, end of year		<u>\$4,219,579</u>		<u>\$3,691,125</u>

# County of Kendall, Illinois

## Courthouse Debt Service Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			As Restated
	Budget	Actual	Variance with Final Budget	2015 Actual
<b>Revenues:</b>				
Interest	\$250	\$928	\$678	\$988
Other revenue	0	1,139	1,139	0
<b>Total revenues</b>	<b>250</b>	<b>2,067</b>	<b>1,817</b>	<b>988</b>
<b>Expenditures:</b>				
Debt service principal:				
Loan payment - 2007A principal	300,000	300,000	0	280,000
Loan payment - 2008 principal	800,000	800,000	0	950,000
Loan payment - 2009 principal	400,000	400,000	0	0
	1,500,000	1,500,000	0	1,230,000
Debt service interest:				
Loan payment - 2007A interest	79,975	79,975	0	90,525
Loan payment - 2008 interest	252,340	252,340	0	285,153
Loan payment - 2009 interest	391,648	391,648	0	399,148
Loan payment - 2016 interest	0	0	0	0
	723,963	723,963	0	774,826
Disclosure and fiscal agent	2,000	99,417	(97,417)	1,832
<b>Total expenditures</b>	<b>2,225,963</b>	<b>2,323,380</b>	<b>(97,417)</b>	<b>2,006,658</b>
Excess (deficiency) of revenues over (under) expenditures	(2,225,713)	(2,321,313)	(95,600)	(2,005,670)
<b>Other financing sources (uses) -</b>				
Operating transfers in:				
General	200,000	200,000	0	0
Public safety sales tax	2,025,963	2,225,963	200,000	2,053,738
Issuance of refunding bonds	0	5,045,000	5,045,000	0
Premium on issuance of bonds	0	359,500	359,500	0
Payment to refunded bonds escrow agent	0	(5,306,738)	(5,306,738)	0
<b>Total other financing sources (uses)</b>	<b>2,225,963</b>	<b>2,523,725</b>	<b>297,762</b>	<b>2,053,738</b>
Net change in fund balance	\$250	202,412	\$202,162	48,068
Fund balance, beginning of year, as previously reported		1,680,735		1,267,049
Prior period adjustment		0		365,618
Fund balance, beginning of year, as restated		1,680,735		1,632,667
Fund balance, end of year		\$1,883,147		\$1,680,735

# County of Kendall, Illinois

## Administrative Debt Service Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			As Restated
	Budget	Actual	Variance with Final Budget	2015 Actual
Revenues:				
Interest	\$50	\$192	\$142	\$190
Other revenue - Rental income	160,310	161,918	1,608	159,502
Total revenues	160,360	162,110	1,750	159,692
Expenditures:				
Debt service principal	160,000	160,000	0	155,000
Debt service interest	124,105	124,105	0	127,205
Fiscal agent	650	950	(300)	104
Total expenditures	284,755	285,055	(300)	282,309
Excess (deficiency) of revenues over (under) expenditures	(124,395)	(122,945)	1,450	(122,617)
Other financing sources (uses) - Operating transfers in	140,000	140,000	0	140,000
Net change in fund balances	<u>\$15,605</u>	<u>17,055</u>	<u>\$1,450</u>	<u>17,383</u>
Fund balance, beginning of year, as previously reported		97,112		234,729
Prior period adjustment		<u>0</u>		<u>(155,000)</u>
Fund balance, beginning of year, as restated		<u>97,112</u>		<u>79,729</u>
Fund balance, end of year		<u>\$114,167</u>		<u>\$97,112</u>

# County of Kendall, Illinois

## Jail Debt Service Fund

### Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			As Restated
	Budget	Actual	Variance with Final Budget	2015 Actual
Revenues:				
Interest	\$50	\$464	\$414	\$406
Total revenues	50	464	414	406
Expenditures:				
Debt service principal	900,000	900,000	0	680,000
Debt service interest	274,400	274,400	0	288,000
Fiscal agent	650	475	175	578
Total expenditures	1,175,050	1,174,875	175	968,578
Excess (deficiency) of revenues over (under) expenditures	(1,175,000)	(1,174,411)	589	(968,172)
Other financing sources (uses) - Operating transfers in	1,175,100	1,175,050	(50)	968,650
Net change in fund balance	<u>\$100</u>	<u>639</u>	<u>\$539</u>	<u>478</u>
Fund balance, beginning of year, as previously reported		2,069		636,591
Prior period adjustment		<u>0</u>		<u>(635,000)</u>
Fund balance, beginning of year, as restated		<u>2,069</u>		<u>1,591</u>
Fund balance, end of year		<u>\$2,708</u>		<u>\$2,069</u>

# County of Kendall, Illinois

Administrative Building Bond Proceeds - 2011 Fund

Statement of Revenues, Expenditures, and Changes in Fund Balance -  
Budget and Actual

For the year ended November 30, 2016 (with summarized figures for 2015)

	2016			2015 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	0
Fund balance, beginning of year		<u>5,915</u>		<u>5,915</u>
Fund balance, end of year		<u>\$5,915</u>		<u>\$5,915</u>

County of Kendall, Illinois  
 Discretely Presented Component Unit  
 Kendall County Forest Preserve District  
 Balance Sheet  
 November 30, 2016

ASSETS	General Fund	Debt
		Bond and Interest Series 2007
Cash in bank	\$317,672	\$3,678,868
Receivables:		
Trade	48	0
Property taxes	555,600	4,102,440
Other receivables	0	0
<b>Total assets</b>	<b>\$873,320</b>	<b>\$7,781,308</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Current liabilities:		
Accounts payable	\$4,566	\$0
Accrued payroll and compensated absences	24,974	0
Refundable deposits	19,000	0
Accrued interest	0	0
<b>Total liabilities</b>	<b>48,540</b>	<b>0</b>
Deferred inflows of resources:		
Unavailable property taxes	555,600	4,102,440
<b>Total deferred inflows of resources</b>	<b>555,600</b>	<b>4,102,440</b>
Fund balances:		
Restricted	0	3,678,868
Unassigned	269,180	0
<b>Total fund balances</b>	<b>269,180</b>	<b>3,678,868</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$873,320</b>	<b>\$7,781,308</b>



Service Funds		Capital Projects Funds				Totals
Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
\$883,431	\$0	\$1,691,966	\$842,469	\$19,596	\$7,434,002	
0	0	28,516	0	0	28,564	
397,800	0	0	0	0	5,055,840	
0	0	0	0	0	0	
<b>\$1,281,231</b>	<b>\$0</b>	<b>\$1,720,482</b>	<b>\$842,469</b>	<b>\$19,596</b>	<b>\$12,518,406</b>	
\$0	\$0	\$15	\$0	\$0	\$4,581	
0	0	0	0	0	24,974	
0	0	0	0	0	19,000	
0	0	0	0	0	0	
0	0	15	0	0	48,555	
397,800	0	0	0	0	5,055,840	
397,800	0	0	0	0	5,104,395	
883,431	0	1,720,467	842,469	19,596	7,144,831	
0	0	0	0	0	269,180	
883,431	0	1,720,467	842,469	19,596	7,414,011	
<b>\$1,281,231</b>	<b>\$0</b>	<b>\$1,720,482</b>	<b>\$842,469</b>	<b>\$19,596</b>	<b>\$12,518,406</b>	

# County of Kendall, Illinois

Discretely Presented Component Unit

Kendall County Forest Preserve District

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2016

	General Fund	Debt Bond and Interest Series 2007
Revenues:		
Property taxes	\$542,849	\$3,769,358
Intergovernmental revenue	0	0
Revenue from service, fine, and forfeitures	301,204	0
Project fund	152,078	0
Interest	201	845
Miscellaneous	41,796	3,691
<b>Total revenues</b>	<b>1,038,128</b>	<b>3,773,894</b>
Expenditures:		
Current -		
Cultural and recreational	1,014,737	0
Debt service:		
Fees	0	0
Principal	0	1,725,000
Interest	0	1,890,027
Capital outlay	0	156,782
Depreciation	0	0
<b>Total expenditures</b>	<b>1,014,737</b>	<b>3,771,809</b>
Excess (deficiency) of revenues over (under) expenditures	23,391	2,085
Other financing sources (uses):		
Issuance of debt	0	9,270,000
Premium on issuance of bonds	0	632,043
Payment to refunded bond escrow agent	0	(9,745,261)
Transfers in	0	0
Transfers out	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>156,782</b>
<b>Net change in fund balances</b>	<b>23,391</b>	<b>158,867</b>
Fund balances, beginning of year, as previously reported	245,789	2,599,803
Prior period adjustment	0	920,198
Fund balances, beginning of year, as restated	245,789	3,520,001
<b>Fund balances, end of year</b>	<b>\$269,180</b>	<b>\$3,678,868</b>

Service Funds		Capital Projects Funds				Totals
Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
\$391,081	\$0	\$0	\$0	\$0	\$4,703,288	
0	0	0	0	0	0	
0	0	0	0	0	301,204	
0	0	44,721	0	1,552	198,351	
663	0	494	0	10	2,213	
0	0	0	0	0	45,487	
391,744	0	45,215	0	1,562	5,250,543	
0	0	83,433	0	1,552	1,099,722	
0	1,552	0	0	0	1,552	
295,000	0	0	0	0	2,020,000	
80,200	0	0	0	0	1,970,227	
0	0	0	0	0	156,782	
0	0	0	0	0	0	
375,200	1,552	83,433	0	1,552	5,248,283	
16,544	(1,552)	(38,218)	0	10	2,260	
0	0	0	0	0	9,270,000	
0	0	0	0	0	632,043	
0	0	0	0	0	(9,745,261)	
0	0	0	0	0	0	
0	0	0	0	0	0	
0	0	0	0	0	156,782	
16,544	(1,552)	(38,218)	0	10	159,042	
832,241	1,552	1,758,685	842,469	19,586	6,300,125	
34,646	0	0	0	0	954,844	
866,887	1,552	1,758,685	842,469	19,586	7,254,969	
\$883,431	\$0	\$1,720,467	\$842,469	\$19,596	\$7,414,011	

County of Kendall, Illinois  
Discretely Presented Component Unit  
Kendall County Public Building Commission  
Balance Sheet  
October 31, 2016

ASSETS	Governmental Activities		Business-type Activities	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
Cash in bank	\$0	\$0	\$0	\$0
Capital assets:				
Land	0	0	0	0
Buildings	0	0	0	0
Building and improvements	0	0	0	0
Equipment	0	0	0	0
Accumulated depreciation	0	0	0	0
<b>Total assets</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Current liabilities:				
Accrued interest	\$0	\$0	\$0	\$0
Due within one year	0	0	0	0
Long-term liabilities -	0	0	0	0
Due in more than one year	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances :				
Invested in capital assets, net of related debt	0	0	0	0
Restricted	0	0	0	0
<b>Total fund balances</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total liabilities and fund balances</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# County of Kendall, Illinois

Discretely Presented Component Unit

Kendall County Public Building Commission

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended October 31, 2016

	Governmental Activities		Business-type Activities	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
<b>Revenues:</b>				
Investment income	\$444	\$344	\$4	\$792
Rental income	0	180,000	0	180,000
Miscellaneous	0	0	0	0
<b>Total revenues</b>	<b>444</b>	<b>180,344</b>	<b>4</b>	<b>180,792</b>
<b>Expenditures:</b>				
Current:				
Administrative expenditures	0	0	0	0
Project costs	0	35,353	0	35,353
Audit expenditures	0	6,375	0	6,375
Reimbursement	0	700	0	700
Miscellaneous	0	0	0	0
Payment to Kendall County from dissolution	226,516	356,989		583,505
Capital asset donation to Kendall County from dissolution	0	0	17,573,847	17,573,847
Depreciation	0	0	1,132,431	1,132,431
Debt service - Interest	0	0	3,300	3,300
<b>Total expenditures</b>	<b>226,516</b>	<b>399,417</b>	<b>18,709,578</b>	<b>19,335,511</b>
Excess (deficiency) of revenues over (under) expenditures	(226,072)	(219,073)	(18,709,574)	(19,154,719)
<b>Other financing sources (uses):</b>				
Transfers in	0	42,428	168,300	210,728
Transfers out	(42,428)	(168,300)	0	(210,728)
<b>Total other financing sources (uses)</b>	<b>(42,428)</b>	<b>(125,872)</b>	<b>168,300</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(268,500)</b>	<b>(344,945)</b>	<b>(18,541,274)</b>	<b>(19,154,719)</b>
<b>Fund balances, beginning of year</b>	<b>268,500</b>	<b>344,945</b>	<b>18,541,274</b>	<b>19,154,719</b>
<b>Fund balances, end of year</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Land Cash:</b>				
Assets -				
Cash in banks	\$123,465	\$45,317	\$542	\$168,240
Accounts receivable	0	9,826	0	9,826
Total assets	\$123,465	\$55,143	\$542	\$178,066
Liabilities -				
Agency funds due to others	\$123,465	\$55,143	\$542	\$178,066
<b>Trust Account</b>				
Assets -				
Cash in banks	\$1,186,827	\$0	\$390,981	\$795,846
Liabilities -				
Accounts payable	\$0	\$27,169	\$0	\$27,169
Agency funds due to others	1,186,827	(27,169)	390,981	768,677
Total liabilities	\$1,186,827	\$0	\$390,981	\$795,846
<b>Ravine Woods Pathway</b>				
Assets -				
Cash in banks	\$9,224	\$10	\$0	\$9,234
Liabilities -				
Agency funds due to others	\$9,224	\$10	\$0	\$9,234
<b>Hennebery Woods</b>				
Assets -				
Cash in banks	\$113,535	\$114	\$0	\$113,649
Liabilities -				
Agency funds due to others	\$113,535	\$114	\$0	\$113,649
<b>Right of Way Fund - Land</b>				
Assets -				
Cash in banks	\$111,032	\$226,045	\$254,017	\$83,060
Liabilities -				
Agency funds due to others	\$111,032	\$226,045	\$254,017	\$83,060

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Drainage Districts</b>				
Assets -				
Cash in banks	\$6,512	\$3,685	\$3,683	\$6,514
Liabilities -				
Agency funds due to others	\$6,512	\$3,685	\$3,683	\$6,514
<b>Payroll Clearing</b>				
Assets -				
Cash in banks	\$15,387	\$3,666,358	\$3,666,385	\$15,360
Accounts receivable	21,026	0	21,026	0
Total assets	\$36,413	\$3,666,358	\$3,687,411	\$15,360
Liabilities -				
Agency funds due to others	\$36,413	3,666,358	3,687,411	\$15,360
<b>Sheriff Sale Foreclosure Account</b>				
Assets -				
Cash in banks	\$389,019	\$6,597,972	\$4,862,463	\$2,124,528
Liabilities -				
Accounts payable	\$0	\$1,183,092	\$0	\$1,183,092
Agency funds due to others	389,019	5,414,880	4,862,463	941,436
Total liabilities	\$389,019	\$6,597,972	\$4,862,463	\$2,124,528
<b>Money Laundering Asset Forfeiture</b>				
Assets -				
Cash in banks	\$0	\$38	\$0	\$38
Liabilities -				
Agency funds due to others	\$0	\$38	\$0	\$38
<b>Sheriff Sale Surplus Mtg Foreclosure</b>				
Assets -				
Cash in banks	\$36,972	\$21,899	\$11,558	\$47,313
Liabilities -				
Agency funds due to others	\$36,972	\$21,899	\$11,558	\$47,313

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Jail Commissary Account</b>				
Assets -				
Cash in banks	\$25,056	\$344,346	\$354,452	\$14,950
Liabilities -				
Agency funds due to others	\$25,056	\$344,346	\$354,452	\$14,950
<b>Juvenile Justice Council</b>				
Assets -				
Cash in banks	\$4,851	\$13,802	\$6,490	\$12,163
Liabilities -				
Accounts payable	\$0	\$3,050	\$0	\$3,050
Agency funds due to others	4,851	10,752	6,490	9,113
Total liabilities	\$4,851	\$13,802	\$6,490	\$12,163
<b>Engineering/Consulting Escrow</b>				
Assets -				
Cash in banks	\$102,140	\$343,901	\$102,859	\$343,182
Accounts receivable	0	10,000	0	10,000
Total assets	\$102,140	\$353,901	\$102,859	\$353,182
Liabilities -				
Accounts payable	\$0	\$3,468	\$0	\$3,468
Agency funds due to others	102,140	350,433	102,859	349,714
Total liabilities	\$102,140	\$353,901	\$102,859	\$353,182
<b>Township Motor Fuel Tax Agency Fund</b>				
Assets -				
Cash in banks	\$76,973	\$635,522	\$457,321	\$255,174
Due from State of Illinois	202,510	41,032	202,510	41,032
Total assets	\$279,483	\$676,554	\$659,831	\$296,206
Liabilities -				
Agency funds due to others	\$279,483	\$676,554	\$659,831	\$296,206



# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>County Clerk Agency Fund</b>				
Assets -				
Cash in banks	\$1,075,941	\$5,661,190	\$5,315,177	\$1,421,954
Inventories	95,357	61,232	95,357	61,232
<b>Total assets</b>	<b>\$1,171,298</b>	<b>\$5,722,422</b>	<b>\$5,410,534</b>	<b>\$1,483,186</b>
Liabilities -				
Agency funds due to others	\$1,171,298	\$5,722,422	\$5,410,534	\$1,483,186
<b>Clerk of the Circuit Court Agency Fund</b>				
Assets -				
Cash in banks	\$1,049,193	\$4,345,555	\$4,384,494	\$1,010,254
Liabilities -				
Agency funds due to others	\$1,049,193	\$4,345,555	\$4,384,494	\$1,010,254
<b>Juvenile Restitution Account/VIP Account</b>				
Assets -				
Cash in banks	\$13,022	\$2,832	\$3,924	\$11,930
Liabilities -				
Agency funds due to others	\$13,022	\$2,832	\$3,924	\$11,930
<b>Heath Department Agency Funds</b>				
Assets -				
Cash in banks	\$28,583	\$138,797	\$134,174	\$33,206
Liabilities -				
Agency funds due to others	\$28,583	\$138,797	\$134,174	\$33,206
<b>Township Bridge Agency Fund</b>				
Assets -				
Cash in banks	\$230,197	\$30,684	\$253,988	\$6,893
Liabilities -				
Agency funds due to others	\$230,197	\$30,684	\$253,988	\$6,893

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Tax Collection Fund</b>				
Assets -				
Cash in bank	\$91,134	\$293,170,630	\$293,215,998	\$45,766
Accounts receivable	0	2,495	0	2,495
<b>Total assets</b>	<b>\$91,134</b>	<b>\$293,173,125</b>	<b>\$293,215,998</b>	<b>\$48,261</b>
Liabilities -				
Accounts payable	\$24,431	\$0	\$19,875	\$4,556
Agency funds due to others	66,703	293,173,125	293,196,123	43,705
<b>Total liabilities</b>	<b>\$91,134</b>	<b>\$293,173,125</b>	<b>\$293,215,998</b>	<b>\$48,261</b>
<b>Interest Earned on Real Estate Escrow</b>				
Assets -				
Cash in banks	\$166	\$2,354	\$2,500	\$20
Liabilities -				
Agency funds due to others	\$166	\$2,354	\$2,500	\$20
<b>KenCom Operations Account</b>				
Assets -				
Cash in bank	\$971,675	\$2,623,943	\$2,293,216	\$1,302,402
Accounts receivable	1,202	1,520	1,202	1,520
<b>Total assets</b>	<b>\$972,877</b>	<b>\$2,625,463</b>	<b>\$2,294,418</b>	<b>\$1,303,922</b>
Liabilities -				
Accounts payable	\$28,425	\$425	\$28,425	\$425
Accrued payroll	65,237	102,858	65,237	102,858
Agency funds due to others	879,215	2,522,180	2,200,756	1,200,639
<b>Total liabilities</b>	<b>\$972,877</b>	<b>\$2,625,463</b>	<b>\$2,294,418</b>	<b>\$1,303,922</b>
<b>911 Board Account</b>				
Assets -				
Cash in banks	\$631,530	\$705,860	\$358,533	\$978,857
Accounts receivable	480,432	344,603	480,432	344,603
<b>Total assets</b>	<b>\$1,111,962</b>	<b>\$1,050,463</b>	<b>\$838,965</b>	<b>\$1,323,460</b>
Liabilities -				
Accounts payable	\$1,177	\$0	\$1,177	\$0
Agency funds due to others	1,110,785	1,050,463	837,788	1,323,460
<b>Total liabilities</b>	<b>\$1,111,962</b>	<b>\$1,050,463</b>	<b>\$838,965</b>	<b>\$1,323,460</b>

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2016

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>ETSB Building Account</b>				
Assets -				
Cash in banks	\$625,000	\$100,000	\$100,000	\$625,000
Liabilities -				
Agency funds due to others	\$625,000	\$100,000	\$100,000	\$625,000
<b>ETSB Equipment Account</b>				
Assets -				
Cash in banks	\$1,565,128	\$500,000	\$3,299	\$2,061,829
Other Assets	0	2,428,369	272,745	2,155,624
Total assets	\$1,565,128	\$2,928,369	\$276,044	\$4,217,453
Liabilities -				
Accounts payable	\$0	\$0	\$0	\$0
Agency funds due to others	1,565,128	2,928,369	276,044	4,217,453
Total Liabilities	\$1,565,128	\$2,928,369	\$276,044	\$4,217,453
<b>All Agency Funds</b>				
Assets -				
Cash in banks	\$8,482,562	\$319,183,349	\$316,176,054	\$11,489,857
Inventory	95,357	61,232	95,357	61,232
Due from State of Illinois	202,510	41,032	202,510	41,032
Accounts receivable	502,660	365,949	502,660	365,949
Other Assets	0	2,428,369	272,745	2,155,624
Total assets	\$9,283,089	\$322,079,931	\$317,249,326	\$14,113,694
Liabilities -				
Accounts payable	\$54,033	\$1,217,204	\$49,477	\$1,221,760
Accrued payroll	65,237	102,858	65,237	102,858
Agency funds due to others	9,163,819	320,759,869	317,134,612	12,789,076
Agency funds due to others	\$9,283,089	\$322,079,931	\$317,249,326	\$14,113,694

# County of Kendall, Illinois

Schedule of Bonds Payable

November 30, 2016

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## Primary Government

**\$4,695,000 General Obligation Bonds  
(Alternate Revenue Source) Series 2007A  
through December 15, 2017, interest from 3.6 % to 4.10%**

<b>Fiscal Year</b>	<b>Principal Due December 15</b>	<b>Interest Due</b>		<b>Total</b>
		<b>December 15</b>	<b>June 15</b>	
2017	\$1,000,000	\$37,250	\$18,750	\$1,056,000
2018	1,000,000	18,750	0	1,018,750
	<b>\$2,000,000</b>	<b>\$56,000</b>	<b>\$18,750</b>	<b>\$2,074,750</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Primary Government

**\$5,303,762 General Obligation Bonds  
 (Alternate Revenue Source) Series 2007B  
 December 15, 2026, interest from 4.1 % to 4.50%**

Fiscal Year	Principal Due December 15	Interest Due December 15	Total
2018	\$446,418	\$253,582	\$700,000
2019	426,132	273,868	700,000
2020	522,477	377,523	900,000
2021	506,050	408,950	915,000
2022	500,070	449,930	950,000
2023	550,561	549,439	1,100,000
2024	380,344	419,656	800,000
2025	902,360	1,097,640	2,000,000
2026	1,069,350	1,430,650	2,500,000
	<b>\$5,303,762</b>	<b>\$5,261,238</b>	<b>\$10,565,000</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Primary Government

**\$10,000,000 of General Obligation Bonds  
 (Alternate Revenue Source) Series 2008  
 through December 15, 2016, interest from 3.75 % to 4.60%**

Fiscal Year	Principal Due December 15	Interest Due		Total
		December 15	June 15	
2017	\$450,000	\$8,438	\$0	\$458,438
	\$450,000	\$8,438	\$0	\$458,438

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Primary Government

**\$10,000,000 of General Obligation Bonds  
 (Alternate Revenue Source) Series 2009  
 through December 15, 2026, interest from 3.75 % to 4.35%**

Fiscal Year	Principal Due		Interest Due		Total
	December 15	December 15	June 15		
2017	\$310,000	\$192,074	\$186,261		\$688,335
2018	480,000	186,261	177,261		843,522
2019	835,000	177,261	161,605		1,173,866
2020	1,215,000	161,605	138,824		1,515,429
2021	815,000	138,824	123,339		1,077,163
2022	605,000	123,339	111,541		839,880
2023	695,000	111,541	97,641		904,182
2024	1,095,000	97,641	75,194		1,267,835
2025	2,035,000	75,194	32,459		2,142,653
2026	985,000	32,459	11,527		1,028,986
2027	530,000	11,527	0		541,527
	<b>\$9,600,000</b>	<b>\$1,307,726</b>	<b>\$1,115,652</b>		<b>\$12,023,378</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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**Primary Government**

**\$8,625,000 of General Obligation Bonds  
 Refunding Bonds, Series 2010  
 through December 1, 2022, interest from 2.0% to 4.0%**

Fiscal Year	Principal Due November 30	Interest Due		Total
		June 1	November 30	
2017	\$950,000	\$128,200	\$128,200	\$1,206,400
2018	1,025,000	109,200	109,200	1,243,400
2019	1,095,000	88,700	88,700	1,272,400
2020	1,175,000	66,800	66,800	1,308,600
2021	1,255,000	43,300	43,300	1,341,600
2022	910,000	18,200	18,200	946,400
	<b>\$6,410,000</b>	<b>\$454,400</b>	<b>\$454,400</b>	<b>\$7,318,800</b>



County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Primary Government

**\$4,215,000 of General Obligation Bonds  
 Refunding Bonds, Series 2011  
 through December 1, 2032, interest from 2.0% to 4.0%**

Fiscal Year	Principal Due November 30	Interest Due		Total
		June 1	November 30	
2017	\$170,000	\$60,453	\$60,453	\$290,906
2018	175,000	58,752	58,752	292,504
2019	180,000	56,128	56,128	292,256
2020	190,000	53,427	53,427	296,854
2021	200,000	50,578	50,578	301,156
2022	210,000	47,577	47,577	305,154
2023	190,000	44,428	44,428	278,856
2024	205,000	41,387	41,387	287,774
2025	205,000	38,107	38,107	281,214
2026	215,000	34,571	34,571	284,142
2027	235,000	30,863	30,863	296,726
2028	245,000	26,574	26,574	298,148
2029	255,000	22,102	22,102	299,204
2030	275,000	17,194	17,194	309,388
2031	290,000	11,900	11,900	313,800
2032	305,000	6,100	6,100	317,200
	<b>\$3,545,000</b>	<b>\$600,141</b>	<b>\$600,141</b>	<b>\$4,745,282</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Primary Government

**\$5,045,000 of General Obligation Bonds  
 Refunding Bonds, Series 2016  
 through December 15, 2027, interest 3.0%**

Fiscal Year	Principal Due		Interest Due		Total
	December 15	December 15	June 15	June 15	
2017	\$0	\$93,333	\$75,675		\$169,008
2018	340,000	75,675	70,575		486,250
2019	635,000	70,575	61,050		766,625
2020	420,000	61,050	54,750		535,800
2021	645,000	54,750	45,075		744,825
2022	935,000	45,075	31,050		1,011,125
2023	1,020,000	31,050	15,750		1,066,800
2024	655,000	15,750	5,925		676,675
2025	100,000	5,925	4,425		110,350
2026	100,000	4,425	2,925		107,350
2027	100,000	2,925	1,425		104,350
2028	95,000	1,425	0		96,425
	<b>\$5,045,000</b>	<b>\$461,958</b>	<b>\$368,625</b>		<b>\$5,875,583</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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**Forest Preserve District**

**\$45,000,000 General Obligation Bonds  
 Limited Tax Bonds, Series 2007  
 through January 2024, interest from 4.25 % to 5.25%**

Fiscal Year	Principal Due	Interest Due	Total
2017	\$1,700,000	\$1,174,638	\$2,874,638
2018	2,100,000	1,083,888	3,183,888
2019	2,500,000	968,887	3,468,887
2020	2,750,000	837,638	3,587,638
2021	3,000,000	693,887	3,693,887
2022	3,500,000	531,388	4,031,388
2023	4,000,000	338,887	4,338,887
2024	4,455,000	116,943	4,571,943
	<b>\$24,005,000</b>	<b>\$5,746,156</b>	<b>\$29,751,156</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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**Forest Preserve District**

**\$2,925,000 General Obligation Bonds  
 Refunding Bonds, Series 2012  
 through 2023, interest from 2.0% to 3.0%**

<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total</b>
2017	\$315,000	\$72,525	\$387,525
2018	330,000	62,850	392,850
2019	345,000	52,725	397,725
2020	365,000	42,075	407,075
2021	385,000	30,825	415,825
2022	405,000	18,975	423,975
2023	430,000	6,450	436,450
	<b>\$2,575,000</b>	<b>\$286,425</b>	<b>\$2,861,425</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Forest Preserve District

**\$9,360,000 General Obligation Bonds  
 Refunding Bonds, Series 2015  
 through January 2027, interest from 1.7 % to 4.0%**

Fiscal Year	Principal Due	Interest Due	Total
2017	\$40,000	\$358,355	\$398,355
2018	40,000	357,676	397,676
2019	45,000	356,952	401,952
2020	45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<b>\$9,135,000</b>	<b>\$3,622,863</b>	<b>\$12,757,863</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2016

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Forest Preserve District

**\$9,270,000 General Obligation Bonds  
 Refunding Bonds, Series 2016  
 through January 2026, interest from 3.233 % to 4.0%**

Fiscal Year	Principal Due	Interest Due	Total
2017	\$280,000	\$340,639	\$620,639
2018	90,000	305,788	395,788
2019	95,000	302,088	397,088
2020	100,000	298,186	398,186
2021	100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<b>\$9,270,000</b>	<b>\$2,633,257</b>	<b>\$11,903,257</b>

# County of Kendall, Illinois

## Schedule of IMRF Funded Ratio

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### Regular Personnel IMRF Plan

	<u>2014</u>	<u>2015</u>
Total pension liability	\$42,894,328	\$46,988,938
Plan fiduciary net position	39,259,224	39,191,442
Funded ratio	92%	83%

### Sheriff's Law Enforcement IMRF Plan

	<u>2014</u>	<u>2015</u>
Total pension liability	\$37,514,842	\$42,823,175
Plan fiduciary net position	31,882,575	32,373,280
Funded ratio	85%	76%

### Elected County Officials IMRF Plan

	<u>2014</u>	<u>2015</u>
Total pension liability	\$5,303,813	\$5,256,218
Plan fiduciary net position	4,718,488	4,693,359
Funded ratio	89%	89%

The County of Kendall is commingled with the Kendall County Regular Personnel Plan.

# County of Kendall, Illinois

## Assessed Valuations, Tax Rates, Tax Extensions and Collections

	Tax Year				
	2011	2012	2013	2014	2015
Assessed valuations	\$2,917,287,004	\$2,670,163,229	\$2,526,688,051	\$2,528,541,825	\$2,638,618,544
Tax rates:					
General	0.3423	0.3973	0.4252	0.4132	0.4047
County Highway	0.0509	0.0552	0.0584	0.0584	0.0568
County Bridge	0.0194	0.0215	0.0228	0.0228	0.0208
County Health	0.0260	0.0284	0.0300	0.0300	0.0287
Mental Health	0.0318	0.0348	0.0367	0.0367	0.0353
Illinois Municipal					
Retirement	0.0773	0.0888	0.1108	0.1265	0.1065
Social Security	0.0443	0.0502	0.0538	0.0395	0.0569
Tuberculosis	0.0005	0.0006	0.0006	0.0006	0.0006
Federal Aid Matching	0.0001	0.0002	0.0002	0.0002	0.0002
Liability Insurance	0.0266	0.0302	0.0281	0.0435	0.0455
Senior Citizens	0.0118	0.0129	0.0136	0.0138	0.0133
VAC	0.0131	0.0146	0.0157	0.0160	0.0153
Extension Education	0.0062	0.0068	0.0072	0.0073	0.0071
Totals	0.6503	0.7415	0.8031	0.8085	0.7917
Tax extensions:					
General	\$9,692,166	\$10,607,223	\$10,691,428	\$10,448,188	\$10,677,434
County Highway	1,465,357	1,474,998	1,475,081	1,475,151	1,500,055
County Bridge	593,883	575,153	575,074	575,243	550,152
County Health	756,948	756,991	756,996	757,045	757,020
Mental Health	928,260	927,882	927,800	927,975	932,224
Illinois Municipal					
Retirement	2,155,366	2,370,037	2,800,076	3,200,123	2,810,129
Social Security	1,290,872	1,340,155	1,360,116	1,000,038	1,500,054
Tuberculosis	25,062	15,220	14,907	15,171	15,040
Federal Aid Matching	5,076	4,005	5,053	5,057	5,013
Liability Insurance	737,913	806,122	708,483	1,100,169	1,200,044
Senior Citizens	343,577	343,917	343,630	350,203	350,145
VAC	371,177	389,844	395,679	403,808	403,972
Extension Education	182,099	180,770	182,932	185,848	187,606
Totals	\$18,547,756	\$19,792,317	\$20,237,255	\$20,444,019	\$20,888,888
Tax collections	\$18,972,399	\$19,733,515	\$20,189,947	\$20,325,514	\$20,812,205
Tax rates:					
Public Building					
Commission Lease	0.0496	0.0067	0.0000	0.0000	0.0000
Tax extensions:					
Public Building					
Commission Lease	\$1,447,558	\$180,236	\$0	\$0	\$0
Tax Collections	\$1,447,813	\$178,884	\$0	\$0	\$0