

**County of Kendall, Illinois**

Yorkville, Illinois

Financial Report

Year Ended November 30, 2017



# County of Kendall, Illinois

Year Ended November 30, 2017

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## **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, 2017, 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 Emergency Phone System and Communications Board (aggregate remaining fund information), which represents 54.51 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. The financial statements of Kendall County Forest Preserve District and Kendall County Emergency Phone System and Communications Board were not audited in accordance with *Government Auditing Standards*.

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, 2017, 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 103, 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 104 through 232 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 2016 comparative information in the supplementary information was subjected to the auditing procedures applied by us and our audit report dated March 8, 2017, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2016 financial statements taken as a whole.

The assessed valuations, tax rates, tax extensions and tax collections on page 233 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 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 8, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended November 30, 2016, 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 9, 2018, 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 solely 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 effectiveness of the County's 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 9, 2018

## **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, 2017 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 FY2017**

- The County's net position increased \$2.6 million to \$152.1 million in 2017 from \$149.5 million in 2016.
- During the current fiscal year, the County's total revenues exceeded total expenses by \$2.6 million.
- The County's General Fund ended the year with a fund balance of \$16.0 million which represents a 2.3% decrease from the prior year. The IMRF and Social Security Fund ended the year with a fund balance of \$2.2 million and the Transportation Sales Tax Fund ended the year with a fund balance of \$9.3 million. The Public Safety Sales Tax Fund ended the year with a fund balance of \$3.7 million and the County Health and Human Services Fund ended the year with a fund balance of \$3.1 million. The Courthouse Debt Service ended the year with a fund balance of \$2.0 and overall, the County ended the year with a fund balance of \$53.3 which represents a 3.1% decrease from the prior year.
- The General Fund's total expenditures of \$25.1 million were less than the \$25.6 million budgeted for the 2017 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 one component unit, the Kendall County Forest Preserve District.

### **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, County Health and Human Services 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.
- County Health and Human Services Funds – Revenues are generated from state and federal grants, property taxes, and charges for services. Expenditures are related to providing public health services to the community.

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.

**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
Social Security 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	Sheriff Vehicle Fund
Sheriff E-Ticket Fund	Public Building Commission Lease 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 Fund
Cook County Reimbursement Fund	Sheriff Special Assignment Fund
County Clerk Automation Fund	Violent Crime Victims Assistance Fund

**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 \$151.6 million for FY2017.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2017 and 2016.

<b>Net Position (in millions)</b>		
<b>Governmental Activities</b>		
<b>November 30</b>		
	<b>2017</b>	<b>2016</b>
Current assets	\$55.4	\$57.8
Noncurrent assets	143.9	138.1
<b>Total assets</b>	<b>199.3</b>	<b>195.9</b>
Deferred outflows of resources	8.7	10.2
<b>Total assets and deferred outflows of resources</b>	<b>208.0</b>	<b>206.1</b>
Current liabilities	5.9	6.3
Noncurrent term liabilities	44.5	48.7
<b>Total liabilities</b>	<b>50.4</b>	<b>55.0</b>
Deferred inflows of resources	5.5	1.6
<b>Total liabilities and deferred inflows</b>	<b>55.9</b>	<b>56.6</b>
Net position		
Net investment in capital assets	110.7	104.9
Restricted	32.6	32.2
Unrestricted	8.8	12.4
<b>Total net position</b>	<b>\$152.1</b>	<b>\$149.5</b>

**Total Assets and Deferred Outflows of Resources:** At the end of FY 2017, total assets and deferred outflows of resources were \$208.0 million compared to \$206.1 million for FY 2016.

**Total Liabilities and Deferred Inflows of Resources:** At the end of FY 2017, total liabilities and deferred inflows of resources stood at \$55.9 million versus \$56.6 million at the end of FY 2016.

**Net Position:** At the close of the FY 2017, County net position stood at \$152.1 million, an increase of \$2.6 million from FY 2016 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>2017</b>	<b>2016</b>
Revenues:		
Program revenues:		
Charge for services	\$7.4	\$6.9
Operating grants and contributions	5.7	5.5
Capital grants and contributions	2.4	21.4
General revenue:		
Local property taxes	21.2	20.8
Other taxes	17.3	16.6
Miscellaneous	0.7	1.2
Total revenues	54.7	72.4
Expenses:		
General control and administration	13.2	11.8
Public safety	11.3	13.1
Judiciary and court	7.3	7.0
County development	0.3	0.3
Corrections	4.8	4.2
Highways and bridges	3.5	6.1
Public health	5.8	6.3
Education	0.3	0.3
Unallocated interest	5.6	1.6
Total expenses	52.1	50.7
Change in net position	2.6	21.7
Net position beginning of year	149.5	127.8
Net position, ending	\$152.1	\$149.5

**Total Revenues:** Revenues decreased by \$17.7 million from FY 2016 to FY 2017. This decrease is related to \$18.0 million of capital assets contributed to the County from the dissolution of the Kendall County Public Building Commission in FY 2016. 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 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 2017, the County pension costs decreased due to the investment returns secured by IMRF.

	<b>Total Cost of Services</b>		<b>Net Cost of Services</b>	
	<b>2017</b>	<b>2016</b>	<b>2017</b>	<b>2016</b>
General control and administration	\$13.2	\$11.8	\$9.6	(\$9.4)
Public safety	11.3	13.1	8.7	11.6
Judiciary and court	7.3	7.0	5.0	4.8
County development	0.3	0.3	0.3	0.3
Corrections	4.8	4.2	3.2	3.1
Highways and bridges	3.5	6.1	1.0	1.6
Public health	5.8	6.3	2.9	3.1
Education	0.3	0.3	0.3	0.3
Unallocated interest	5.6	1.6	5.6	1.6
	\$52.1	\$50.7	\$36.6	\$17.0

**Change in Net Position:** Net position increased by approximately \$2.6 million during the current fiscal year. Capital assets increased by \$5.8 million due to road construction in progress, less the depreciation expense recorded. Long-term debt outstanding decreased by \$4.3 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 2017 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 2017 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues were consistent with budgeted revenues in the General Fund.

#### General Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the General Fund by approximately \$610 thousand. The variance was due to less election costs than anticipated.

#### 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.

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

Illinois Municipal Retirement and Social Security Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by \$659 thousand. The primary reason for the variance was due to the fact that required contributions to Social Security were \$233 thousand less than anticipated and required contributions to IMRF were \$426 thousand less than anticipated.

Transportation Sales Tax Fund Revenues

The Transportation Sales Tax Fund received most of its revenues from sales tax. The actual revenues received exceeded budgeted revenues by \$416 thousand. The primary reason for the variance was due to the fact that \$363 thousand was reimbursed by the State of Illinois.

Transportation Sales Tax Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$353 thousand. The primary reason for the variance was due to the fact that road and bridge construction was less than projected by \$861 thousand.

Public Safety Sales Tax Fund Revenues

The Public Safety Sales Tax Fund received most of its revenues from sales tax. Overall, actual revenues were consistent with budgeted revenues

Public Safety Sales Tax Fund Expenditures

Overall, actual expenditures were consistent with budgeted expenditures

County Health and Human Services Fund Revenues

The County Health and Human Services Fund received most of its revenues from grants and property taxes. The actual revenues received exceeded budgeted revenues by \$263 thousand. The variance is due to an increase in property taxes of \$223 thousand.

County Health and Human Services Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the County Health and Human Services Fund by \$515 thousand. The variance is related to the County budgeting for supplemental food coupons.

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

The construction on Eldamain Road Bridge was started during FY2014. \$1.1 million was completed during FY2017.

The construction on Sherrill Road began during FY2016. \$3.0 ws completed during FY2017.

The County started security improvements to the public safety building in FY2016. \$2.2 million was completed during FY2017.

The County issued 14.3 million of new debt, paid down \$2.9 million of existing debt during the year, and refunded \$14.1 million of principal.

# 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, 2017, the County of Kendall had \$143.7 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>2017</b>	<b>2016</b>
Land and improvements	\$7.4	\$7.4
Construction in progress	13.5	6.2
Buildings and improvements	57.4	60.1
Equipment	1.3	1.2
Infrastructure	64.1	63.0
<b>Totals</b>	<b>\$143.7</b>	<b>\$137.9</b>

#### Debt

At year end, the County had \$29.7 million in bonds and notes outstanding in 2017 compared to \$32.4 million in 2016. 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>2017</b>	<b>2016</b>	<b>Due in One Year</b>
General obligation bonds:			
Series 2007A	\$1.0	\$2.0	\$1.0
Series 2007B	0.0	5.3	0.0
Series 2009	0.0	0.5	0.0
Series 2009	0.5	9.6	0.5
Refunding bonds:			
Series 2010	5.5	6.4	1.0
Series 2011	3.4	3.5	0.2
Series 2016	5.0	5.0	0.3
Series 2017	14.3	0.0	0.0
Capital lease	0.0	0.1	0.0
<b>Totals</b>	<b>\$29.7</b>	<b>\$32.4</b>	<b>\$3.0</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. We will continue to monitor the State's financial stability as we plan for our future since changes in legislature over the past have impacted our distributions negatively.

**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, 2017

(With Summarized Figures for 2016)

ASSETS	Primary Government		Component Unit
	Governmental Activities		Forest
	2017	2016	2017
Current assets:			
Cash, deposits, and investments	\$49,487,772	\$51,361,487	\$7,739,740
Receivables:			
Property taxes	0	0	5,008,970
Due from State of Illinois	5,014,617	5,617,408	0
Notes	44,854	67,274	0
Other receivables	434,104	364,197	36,232
Inventory	5,211	4,077	0
Prepaid expenses	356,423	341,085	0
<b>Total current assets</b>	<b>55,342,981</b>	<b>57,755,528</b>	<b>12,784,942</b>
Noncurrent assets:			
Notes receivable	210,589	232,879	0
Capital assets:			
Land and construction in progress	20,829,959	13,594,976	67,926,863
Depreciable assets	190,783,912	187,757,068	8,297,169
Less: accumulated depreciation	(67,901,190)	(63,457,516)	(3,990,381)
<b>Total noncurrent assets</b>	<b>143,923,270</b>	<b>138,127,407</b>	<b>72,233,651</b>
Deferred outflows of resources:			
Deferred outflows of pension resources	8,671,099	10,231,583	184,345
<b>Total assets and deferred outflows of resources</b>	<b>207,937,350</b>	<b>206,114,518</b>	<b>85,202,938</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Statement of Net Position (Continued)

November 30, 2017

(With Summarized Figures for 2016)

LIABILITIES	Primary Government		Component Unit
	Governmental Activities		Forest
	2017	2016	Preserve 2017
Current liabilities:			
Accounts payable	1,560,232	1,855,553	16,034
Accrued payroll	674,355	1,211,791	10,718
Refundable deposits	0	0	19,000
Accrued interest	156,086	306,550	715,026
Capital lease payable	10,733	10,444	0
Bonds payable	3,475,694	2,955,720	3,558,449
<b>Total current liabilities</b>	<b>5,877,100</b>	<b>6,340,058</b>	<b>4,319,227</b>
Noncurrent liabilities: -			
Accrued compensated absences	760,932	724,871	38,868
Net pension liability	14,267,696	17,930,288	242,259
Capital lease payable	35,071	45,804	0
Bonds payable	29,477,849	29,996,191	40,995,538
<b>Total noncurrent liabilities</b>	<b>44,541,548</b>	<b>48,697,154</b>	<b>41,276,665</b>
<b>Total liabilities</b>	<b>50,418,648</b>	<b>55,037,212</b>	<b>45,595,892</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Unamortized gain on refunding	2,626,859	921,312	2,961,666
Deferred inflows of pension resources	2,821,848	671,161	54,056
Unavailable property taxes	0	0	5,008,970
<b>Total deferred inflows of resources</b>	<b>5,448,707</b>	<b>1,592,473</b>	<b>8,024,692</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>55,867,355</b>	<b>56,629,685</b>	<b>53,620,584</b>
<b>NET POSITION</b>			
Net investment in capital assets	110,713,334	104,886,369	27,679,664
Restricted	32,904,101	32,150,053	7,399,188
Unrestricted	8,452,560	12,448,411	(3,496,498)
<b>Total net position</b>	<b>\$152,069,995</b>	<b>\$149,484,833</b>	<b>\$31,582,354</b>

See Accompanying Notes to Financial Statements.



# County of Kendall, Illinois

## Statement of Activities

For the year ended November 30, 2017

(With Summarized Figures for 2016)

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		Total Component Unit
					Governmental Activities 2017	2016	Forest Preserve
Governmental activities:							
General control and administration	\$13,257,394	\$2,369,517	\$1,249,194	\$82,000	(\$9,556,683)	\$9,432,592	\$0
Public safety	11,265,693	1,164,942	1,368,531	0	(8,732,220)	(11,531,688)	0
Judiciary and court	7,265,030	2,011,053	276,563	0	(4,977,414)	(4,805,427)	0
County development	302,063	0	0	0	(302,063)	(275,554)	0
Corrections	4,788,170	1,309,943	304,904	0	(3,173,323)	(3,129,322)	0
Highways and bridges	3,505,863	110,943	55,575	2,283,497	(1,055,848)	(1,596,884)	0
Public health	5,801,055	405,651	2,442,680	0	(2,952,724)	(3,119,060)	0
Education	283,803	0	0	0	(283,803)	(303,691)	0
Culture and recreation	0	0	0	0	0	0	(1,083,665)
Unallocated depreciation	0	0	0	0	0	0	0
Interest expense	5,605,508	0	0	0	(5,605,508)	(1,638,613)	(2,382,890)
<b>Total governmental activities</b>	<b>\$52,074,579</b>	<b>\$7,372,049</b>	<b>\$5,697,447</b>	<b>\$2,365,497</b>	<b>(36,639,586)</b>	<b>(16,967,647)</b>	<b>(3,466,555)</b>
General revenues:							
Taxes:							
Property taxes					21,186,822	20,812,205	4,973,937
Sales taxes					13,762,426	13,206,650	0
Income taxes					2,303,301	2,185,230	0
Other taxes					1,213,639	1,185,876	0
Interest income					231,346	111,553	2,654
Miscellaneous					527,214	1,119,526	225,474
<b>Total general revenues and transfers</b>					<b>39,224,748</b>	<b>38,621,040</b>	<b>5,202,065</b>
Change in net position					2,585,162	21,653,393	1,735,510
Net position (deficit), beginning of year (as restated)					149,484,833	127,831,440	29,846,844
<b>Net position - end of year</b>					<b>\$152,069,995</b>	<b>\$149,484,833</b>	<b>\$31,582,354</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

Governmental Funds

Balance Sheet

November 30, 2017

(With Summarized Figures for 2016)

ASSETS	General	Special Revenue Funds		
		IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax
Cash, deposits, and investments	\$14,592,836	\$2,452,377	\$8,656,945	\$2,454,312
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	1,192,837	5,768	1,239,889	1,239,889
Notes	0	0	0	0
Other receivables	256,206	0	0	0
Inventory	0	0	0	0
Prepaid expenses	356,423	0	0	0
Internal balances	140,001	0	0	0
<b>Total assets</b>	<b>\$16,538,303</b>	<b>\$2,458,145</b>	<b>\$9,896,834</b>	<b>\$3,694,201</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$220,903	\$0	\$615,127	\$0
Accrued payroll	290,370	265,790	0	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>511,273</b>	<b>265,790</b>	<b>615,127</b>	<b>0</b>
Deferred inflows of resources -				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total liabilities and deferred inflows of resources</b>	<b>511,273</b>	<b>265,790</b>	<b>615,127</b>	<b>0</b>
Fund balances:				
Nonspendable	356,423	0	0	0
Restricted	0	2,192,355	9,281,707	3,694,201
Committed	265,001	0	0	0
Assigned	0	0	0	0
Unassigned	15,405,606	0	0	0
<b>Total fund balance</b>	<b>16,027,030</b>	<b>2,192,355</b>	<b>9,281,707</b>	<b>3,694,201</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$16,538,303</b>	<b>\$2,458,145</b>	<b>\$9,896,834</b>	<b>\$3,694,201</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

Governmental Funds

Balance Sheet

November 30, 2017

(With Summarized Figures for 2016)

ASSETS	Debt Service		Other Non-Major Governmental Funds	Total Governmental	
	County Health and Human Services	Courthouse Debt Service		2017	2016
Cash, deposits, and investments	\$2,719,899	\$1,958,226	\$16,653,177	\$49,487,772	\$51,361,487
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	632,607	0	703,627	5,014,617	5,617,408
Notes	0	0	255,443	255,443	300,153
Other receivables	31,228	0	146,670	434,104	364,197
Inventory	5,211	0	0	5,211	4,077
Prepaid expenses	0	0	0	356,423	341,085
Internal balances	0	0	(140,001)	0	0
<b>Total assets</b>	<b>\$3,388,945</b>	<b>\$1,958,226</b>	<b>\$17,618,916</b>	<b>\$55,553,570</b>	<b>\$57,988,407</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$204,535	\$0	\$519,667	\$1,560,232	\$1,855,553
Accrued payroll	50,868	0	67,327	674,355	1,211,791
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>255,403</b>	<b>0</b>	<b>586,994</b>	<b>2,234,587</b>	<b>3,067,344</b>
Deferred inflows of resources -					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total liabilities and deferred inflows of resources</b>	<b>255,403</b>	<b>0</b>	<b>586,994</b>	<b>2,234,587</b>	<b>3,067,344</b>
Fund balances:					
Nonspendable	5,211	0	0	361,634	345,162
Restricted	3,128,331	1,958,226	12,644,070	32,898,890	32,269,724
Committed	0	0	4,542,586	4,807,587	6,615,855
Assigned	0	0	0	0	0
Unassigned	0	0	(154,734)	15,250,872	15,690,322
<b>Total fund balance</b>	<b>3,133,542</b>	<b>1,958,226</b>	<b>17,031,922</b>	<b>53,318,983</b>	<b>54,921,063</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$3,388,945</b>	<b>\$1,958,226</b>	<b>\$17,618,916</b>	<b>\$55,553,570</b>	<b>\$57,988,407</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

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

November 30, 2017

(With Summarized Figures for 2016)

	2017	2016
Total fund balances - governmental funds	\$53,318,983	\$54,921,063
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.	143,712,681	137,894,528
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.	(2,626,859)	(921,312)
Long-term accrued compensated absences are not due and payable with the current resources so not reported in the funds.	(760,932)	(724,871)
Net pension liability, and related deferred outflows, is not due and payable with the current resources so not reported in the funds.	(8,418,445)	(8,369,866)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to reporting date	(156,086)	(306,550)
Long-term liabilities not due and payable with the current resources are not reported in the funds		
Bonds, capital leases, and discounts/premiums on bonds	(32,999,347)	(33,008,159)
Total net position - governmental activities	\$152,069,995	\$149,484,833

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, 2017

(With Summarized Figures for 2016)

	Special Revenue Funds			
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax
<b>Revenues:</b>				
Property taxes	\$10,928,502	\$4,525,845	\$0	\$0
Intergovernmental revenue	7,519,682	190,006	5,112,508	5,112,508
Revenue from services, fine and forfeitures	3,749,289	0	0	0
Licenses and permits	770,223	0	0	0
Interest	128,776	46	57,935	30,598
Other revenue	251,599	0	5,532	0
<b>Total revenue</b>	<b>23,348,071</b>	<b>4,715,897</b>	<b>5,175,975</b>	<b>5,143,106</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General control and administration	7,333,473	627,546	0	0
Public safety	7,293,894	2,089,671	0	0
Judiciary and court related	4,831,293	831,744	0	0
County development	224,545	37,461	0	0
Corrections	4,642,131	0	0	0
Highways and bridges	137,215	172,151	26,992	0
Public health	463,966	580,465	0	0
Education	87,161	12,063	0	0
<b>Debt service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Fiscal agent fees	0	0	0	0
Capital outlay	52,139	0	5,220,473	0
<b>Total expenditures</b>	<b>25,065,817</b>	<b>4,351,101</b>	<b>5,247,465</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,717,746)</b>	<b>364,796</b>	<b>(71,490)</b>	<b>5,143,106</b>
<b>Other financing sources and (uses):</b>				
Proceeds from long-term debt	0	0	0	0
Issuance of refunding bonds	0	0	0	0
Premium on issuance of bonds	0	0	0	0
Payment to refunded bonds escrow agent	0	0	0	0
Transfers in	2,003,804	65,915	0	0
Transfers out	(648,355)	(28,067)	(50,000)	(5,422,500)
<b>Total other financing sources (uses)</b>	<b>1,355,449</b>	<b>37,848</b>	<b>(50,000)</b>	<b>(5,422,500)</b>
<b>Net change in fund balances</b>	<b>(362,297)</b>	<b>402,644</b>	<b>(121,490)</b>	<b>(279,394)</b>
<b>Fund balances, beginning of year, as previously reported</b>	<b>16,389,327</b>	<b>1,789,711</b>	<b>9,403,197</b>	<b>3,973,595</b>
<b>Fund balances, end of year</b>	<b>\$16,027,030</b>	<b>\$2,192,355</b>	<b>\$9,281,707</b>	<b>\$3,694,201</b>

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, 2017

(With Summarized Figures for 2016)

	Debt Service			Total Governmental	
	County Health and Human Services	Courthouse Debt Service	Other Non-Major Governmental Funds	2017	2016
<b>Revenues:</b>					
Property taxes	\$755,480	\$0	\$4,976,995	\$21,186,822	\$20,812,205
Intergovernmental revenue	2,442,680	0	4,896,257	25,273,641	25,370,513
Revenue from services, fine and forfeitures	405,651	0	2,433,555	6,588,495	6,168,665
Licenses and permits	0	0	0	770,223	697,157
Interest	2,102	1,199	10,690	231,346	111,553
Other revenue	63,725	0	206,358	527,214	1,158,861
<b>Total revenue</b>	<b>3,669,638</b>	<b>1,199</b>	<b>12,523,855</b>	<b>54,577,741</b>	<b>54,318,954</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	3,288,416	11,249,435	10,904,945
Public safety	0	0	1,768,534	11,152,099	10,143,565
Judiciary and court related	0	0	957,682	6,620,719	6,285,875
County development	0	0	36,325	298,331	275,639
Corrections	0	0	146,039	4,788,170	4,248,976
Highways and bridges	0	0	1,445,876	1,782,234	4,363,344
Public health	4,151,692	0	393,768	5,589,891	5,999,900
Education	0	0	187,391	286,615	300,205
<b>Debt service:</b>					
Principal	0	1,760,000	1,130,444	2,890,444	2,572,813
Interest	0	611,781	379,093	990,874	1,124,664
Fiscal agent fees	0	115,494	1,130	116,624	100,842
Capital outlay	0	0	5,080,478	10,353,090	4,191,146
<b>Total expenditures</b>	<b>4,151,692</b>	<b>2,487,275</b>	<b>14,815,176</b>	<b>56,118,526</b>	<b>50,511,914</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(482,054)</b>	<b>(2,486,076)</b>	<b>(2,291,321)</b>	<b>(1,540,785)</b>	<b>3,807,040</b>
<b>Other financing sources and (uses):</b>					
Proceeds from long-term debt	0	0	0	0	69,061
Issuance of refunding bonds	0	14,315,000	0	14,315,000	5,045,000
Premium on issuance of bonds	0	2,784,629		2,784,629	359,500
Payment to refunded bonds escrow agent	0	(17,160,924)	0	(17,160,924)	(5,306,738)
Transfers in	880,330	2,622,450	2,399,515	7,972,014	7,182,399
Transfers out	(522,814)	0	(1,300,278)	(7,972,014)	(7,182,399)
<b>Total other financing sources (uses)</b>	<b>357,516</b>	<b>2,561,155</b>	<b>1,099,237</b>	<b>(61,295)</b>	<b>166,823</b>
<b>Net change in fund balances</b>	<b>(124,538)</b>	<b>75,079</b>	<b>(1,192,084)</b>	<b>(1,602,080)</b>	<b>3,973,863</b>
<b>Fund balances, beginning of year, as previously reported</b>	<b>3,258,080</b>	<b>1,883,147</b>	<b>18,224,006</b>	<b>54,921,063</b>	<b>50,947,200</b>
<b>Fund balances, end of year</b>	<b>\$3,133,542</b>	<b>\$1,958,226</b>	<b>\$17,031,922</b>	<b>\$53,318,983</b>	<b>\$54,921,063</b>

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, 2017 (With Summarized Figures for 2016)

	2017	2016
Net change in fund balances - governmental funds	(\$1,602,080)	\$3,973,863
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	2,890,444	2,572,813
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	0	(69,061)
Issuance of refunding bonds	(14,315,000)	(5,045,000)
Payment of refunded bonds	14,113,762	5,210,000
Gain on refunding	(1,803,430)	(483,020)
Premium on bond issuance	(2,784,629)	(359,500)
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	(36,061)	(146,337)
Change in net pension liability and deferred pension sources	(48,579)	(2,933,986)
Change in accrued interest payable	150,464	38,089
Amortization of bond premiums and discounts	104,235	62,835
Amortization of gain on refunding	97,883	65,727
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		
	82,000	18,011,943
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	10,353,090	4,191,146
Depreciation expense	(4,616,937)	(3,411,003)
The net effect of various transactions involving capital assets (i.e., disposals and sales) is to decrease net position		
	0	(25,116)
<b>Change in net position of governmental activities</b>	<b>\$2,585,162</b>	<b>\$21,653,393</b>

# County of Kendall, Illinois

## Statement of Fiduciary Net Position

November 30, 2017

(With Summarized Figures for 2016)

<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>2017</b>	<b>2016</b>
Cash deposits and investments	\$100,000	\$11,136,270	\$18,504	\$11,254,774	\$11,611,732
Inventory	0	141,281	0	141,281	61,232
Due from State of Illinois	0	40,957	0	40,957	41,032
Accounts receivable	0	327,229	0	327,229	365,949
Other assets	0	3,082,347	0	3,082,347	2,155,624
<b>Total assets</b>	<b>100,000</b>	<b>14,728,084</b>	<b>18,504</b>	<b>14,846,588</b>	<b>14,235,569</b>
<b>LIABILITIES</b>					
Accounts payable	0	579,613	36,422	616,035	1,256,055
Accrued payroll	0	23,658	0	23,658	102,858
Agency funds due to others	0	14,124,813	0	14,124,813	12,789,076
<b>Total liabilities</b>	<b>0</b>	<b>14,728,084</b>	<b>36,422</b>	<b>14,764,506</b>	<b>14,147,989</b>
<b>NET POSITION</b>					
Unrestricted	\$100,000	\$0	(\$17,918)	\$82,082	\$87,580

See Accompanying Notes to Financial Statements.



**County of Kendall, Illinois**  
 Statement of Changes in Fiduciary Net Position  
 For the year ended November 30, 2017  
 (With Summarized Figures for 2016)

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	Nonexpendable	Insurance	Totals	
	Trust Fund Working Cash		Program	2017
Additions	\$0	\$425,000	\$425,000	\$225,001
Deductions	0	430,498	430,498	261,253
Change in net position	0	(5,498)	(5,498)	(36,252)
Net position (deficit) beginning of year	100,000	(12,420)	87,580	123,832
Net position (deficit), end of year	\$100,000	(\$17,918)	\$82,082	\$87,580

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 unit column in the government-wide statements of net position and of activities include the financial data of the County's component unit. It is reported in a separate column to emphasize that they are legally separate from the County. The Kendall County Forest Preserve District (KCFPD) is discretely presented in the County's report.

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.

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.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **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.

**County Health and Human Services Fund** – This fund provide health related care to the constituents of the County.

**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

---

### **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 acquisition 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 2017 property tax levy is levied to finance the operations of fiscal year 2018. The 2016 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2017. The County must file its tax levy by the last Tuesday of December each year. The 2016 levy was approved on December 20, 2016. The 2017 levy was approved on December 19, 2017.

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 2016 became due and payable in two installments, generally in June 2017 and September 2017. 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 and is not intended to present all information necessary for fair presentation of prior year information in accordance with accounting principles generally accepted in the United States. 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>
Liability Insurance	\$7,311
Salt Storage Building	\$13,270
CSBG Revolving Loan	\$449
G.I.S. Recorder	\$409
County Clerk Automation	\$1,037
HIDTA Grant	\$1,363,601
Jail Commissary	\$15,704
HGBF K-9 Grant	\$3,129
Cook County Reimbursement	\$146,039
Sheriff Special Assignment	\$39,550
Law Library	\$17,293
Violent Crime Victims Assistance Grant	\$10,125
Coroner Death Certificate Grant	\$1,882
Drug Court	\$86,872
Rental Housing Support Program	\$1,494
Animal Population Control	\$1,482
Coroner's Special Fees	\$9,533
Capital Improvement	\$18,273
Jail Debt Service	\$99,915
Courthouse Debt Service	\$114,825

#### **Deficit Fund Equity**

As of November 30, 2017, the County Clerk Death Certificate Surcharge Fund (\$1,317), HIDTA Grant Fund (\$95,019), Cook County Reimbursement Fund (\$17,106), Sheriff Special Assignment (\$2,274), and Drug Court (\$39,018) 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, 2017, the County's bank balance was \$40,305,010 and all of this amount was collateralized.

# 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, 2017, KCFPD's bank balance was \$7,080,754 and all of this amount was collateralized.

### Note 4 Investments

#### Primary Government

As of November 30, 2017, the County had the following investments:

	Statement of Net Position	Fair Value Statement of Fiduciary Net Position	Total
Certificate of deposit	\$67,960	\$0	\$67,960
Illinois Funds Money Market Fund	14,231,274	0	14,231,274
Money market mutual fund	3,982,527	0	3,982,527
	<u>\$18,281,761</u>	<u>\$0</u>	<u>\$18,281,761</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.

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	
Certificate of deposit	\$13,470	\$44,760	\$9,730	\$0	\$67,960
Local government investment pool	14,231,274	0	0	0	14,231,274
Money market mutual fund	3,982,527	0	0	0	3,982,527
	<u>\$18,227,271</u>	<u>\$44,760</u>	<u>\$9,730</u>	<u>\$0</u>	<u>\$18,281,761</u>

# County of Kendall, Illinois

## Notes to Financial Statements

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### 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:

<u>Investment Type</u>	<u>Total as of November 30, 2017</u>	<u>AAAm</u>	<u>Aa</u>	<u>Unrated</u>
Certificate of deposit	\$67,960	\$0	\$0	\$67,960
Local government investment pool	14,231,274	14,231,274	0	0
Money market mutual fund	3,982,527	3,982,527	0	0
	<u>\$18,281,761</u>	<u>\$18,213,801</u>	<u>\$0</u>	<u>\$67,960</u>

Current accounting standards establish a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of fair value hierarchy, as described under current accounting standards, are as follows:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs to the valuation methodology include: quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets or liabilities in inactive markets; or inputs other than quoted prices that are observable for the asset or liability.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 4 Investments (continued)

#### Primary Government (continued)

The following table presents the County's approximate fair value hierarchy for the assets measured at fair value on a recurring basis as of November 30, 2017:

	Total	Fair Value Measurements at Reporting Date Using		
		(Level 1)	(Level 2)	(Level 3)
<b>Assets measured at fair value on a recurring basis:</b>				
Certificates of deposits	\$67,960	\$0	\$67,960	\$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, 2017, 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, 2017, the KCFPD had the following investments:

	Fair Value		Total
	Statement of Net Position	Statement of Fiduciary Net Position	
Illinois Funds Money Market Fund	\$845,209	\$0	\$845,209

*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.

# 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	\$845,209	\$0	\$0	\$0	\$845,209

*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, 2017	AAAm	Aa	Unrated
Local government investment pool	\$845,209	\$845,209	\$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, 2017, 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

The governmental activities capital asset activity of the County (primary government) for the year ended November 30, 2017 is as follows:

<b>Governmental activities:</b>	<b>Balance 12/1/2016</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2017</b>
Capital assets, not being depreciated:				
Land	\$7,362,778	\$0	\$0	\$7,362,778
Work in progress	6,232,198	7,320,379	(85,396)	13,467,181
<b>Total capital assets, not being depreciated</b>	<b>13,594,976</b>	<b>7,320,379</b>	<b>(85,396)</b>	<b>20,829,959</b>
Capital assets, being depreciated:				
Building and improvements	100,911,322	0	0	100,911,322
Road network	54,618,020	2,349,221	85,396	57,052,637
Bridge network	23,314,371	270,668	0	23,585,039
Vehicles	3,291,289	460,377	(173,263)	3,578,403
Equipment	5,622,066	34,445	0	5,656,511
<b>Total capital assets, being depreciated</b>	<b>187,757,068</b>	<b>3,114,711</b>	<b>(173,263)</b>	<b>190,783,912</b>
Accumulated depreciation:				
Building and improvements	40,824,352	2,639,166	0	43,463,518
Road network	9,990,373	1,099,269	0	11,089,642
Bridge network	4,930,226	483,702	0	5,413,928
Vehicles	2,368,797	291,292	(173,263)	2,486,826
Equipment	5,343,768	103,508	0	5,447,276
<b>Total accumulated depreciation</b>	<b>63,457,516</b>	<b>4,616,937</b>	<b>(173,263)</b>	<b>67,901,190</b>
<b>Total capital assets, being depreciated, net</b>	<b>124,299,552</b>	<b>(1,502,226)</b>	<b>0</b>	<b>122,882,722</b>
<b>Governmental activities capital assets, net</b>	<b>\$137,894,528</b>	<b>\$5,818,153</b>	<b>\$0</b>	<b>\$143,712,681</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental activities:</b>	
General control and administration	\$1,973,841
Judiciary and court related	616,297
Highways and bridges	1,734,605
Public health	147,204
Public safety	144,990
<b>Total depreciation expense, governmental activities</b>	<b>\$4,616,937</b>

# 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, 2017 is as follows:

<b>Governmental activities:</b>	<b>Restated Balance 12/1/2016</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2017</b>
Capital assets, not being depreciated:				
Land	\$67,761,346	\$0	\$0	\$67,761,346
Work in progress	0	165,517	0	165,517
<b>Total capital assets, not being depreciated:</b>	<b>67,761,346</b>	<b>165,517</b>	<b>0</b>	<b>67,926,863</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	74,436	(6,350)	522,862
Artifacts and antiques	30,280	0	0	30,280
<b>Total capital assets, being depreciated:</b>	<b>8,229,083</b>	<b>74,436</b>	<b>(6,350)</b>	<b>8,297,169</b>
Accumulated depreciation:				
Improvements	2,078,239	171,692	0	2,249,931
Buildings	1,104,780	172,788	0	1,277,568
Equipment	423,032	15,920	(6,350)	432,602
Artifacts and antiques	30,280	0	0	30,280
<b>Total accumulated depreciation</b>	<b>3,636,331</b>	<b>360,400</b>	<b>(6,350)</b>	<b>3,990,381</b>
<b>Total capital assets, being depreciated, net</b>	<b>4,592,752</b>	<b>(285,964)</b>	<b>0</b>	<b>4,306,788</b>
<b>Governmental activities capital assets, net</b>	<b>\$72,354,098</b>	<b>(\$120,447)</b>	<b>\$0</b>	<b>\$72,233,651</b>

Depreciation expense was charged to governmental functions as follows:

#### **Governmental activities:**

Culture and recreation	\$360,400
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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, 2017, the outstanding balance was \$255,443.

Amounts due to the County are as follows:

<u>Due Date November 30</u>	<u>Amount</u>
2018	\$44,854
2019	43,253
2020	36,905
2021	23,048
2022	20,467
2023 – 2027	36,594
2028 – 2032	32,139
2033 - 2035	18,183

### **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, 2016, the following employees were covered by the benefit terms:

Retirees and beneficiaries currently receiving benefits	181
Inactive plan members entitled to but not yet receiving benefits	171
Active plan members	259
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Total	611
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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 2016 was 10.80%. For the fiscal year ended November 30, 2017, the County contributed \$1,321,221 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, 2016. 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, 2016:

- 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 years 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 2012). 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 2012). 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, 2016:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
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 3.78%, and the resulting single discount rate is 7.50%.

# 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, 2015</b>	\$46,988,938	\$39,191,442	\$7,797,496
<b>Changes for the year:</b>			
Service cost	1,231,562	0	1,231,562
Interest on the total pension liability	3,492,759	0	3,492,759
Differences between expected and actual experience of the total pension liability	(1,458,515)	0	(1,458,515)
Changes of assumptions	(126,416)	0	(126,416)
Contributions – employer	0	1,224,073	(1,224,073)
Contributions – employees	0	510,863	(510,863)
Net investment income	0	2,721,370	(2,721,370)
Benefit payments, including refunds of employee contributions	(1,820,170)	(1,820,170)	0
Other (net transfer)	0	196,917	(196,917)
<b>Net changes</b>	<b>1,319,220</b>	<b>2,833,053</b>	<b>(1,513,833)</b>
<b>Balances at December 31, 2016</b>	<b>\$48,308,158</b>	<b>\$42,024,495</b>	<b>\$6,283,663</b>

Net pension liability was allocated based on the percentage of the calendar year 2016 contributions.

	County	KCFPD	KenCom	Total
Balance January 1, 2016	\$6,917,533	\$349,706	\$530,257	\$7,797,496
Net changes	(1,836,870)	(107,447)	430,484	(1,513,833)
<b>Balances as of December 31, 2016</b>	<b>\$5,080,663</b>	<b>\$242,259</b>	<b>\$960,741</b>	<b>\$6,283,663</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 7.50%, 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 (6.50%)</b>	<b>Current Discount (7.50%)</b>	<b>1% Higher (8.50%)</b>
Net pension liability	\$13,147,046	\$6,283,663	\$721,311

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

For the year ended November 30, 2017, the County recognized pension expense of \$1,321,012. At November 30, 2017, 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	\$748,648	\$1,303,484
Changes of assumptions	630,799	98,616
Net difference between projected and actual earnings on pension plan investments	2,027,069	0
Total deferred amounts to be recognized in pension expense in future periods	3,406,516	1,402,100
Pension contributions made subsequent to the measurement date	1,174,473	0
Total deferred amounts related to pensions	\$4,580,989	\$1,402,100

# 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 2016 contributions.

	<b>County</b>	<b>KCFPD</b>	<b>KenCom</b>	<b>Total</b>
Deferred outflows	(\$3,691,159)	(\$184,345)	(\$705,485)	(\$4,580,989)
Deferred inflows	1,133,670	54,056	214,374	1,402,100
Net Deferred (outflows)/inflows	(\$2,557,489)	(\$130,298)	(\$491,111)	(\$3,178,889)

The Plan reported \$1,174,473 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, 2018. The employer contributions related directly to the employers in the plan are as follows:

	<b>County</b>	<b>KCFPD</b>	<b>KenCom</b>	<b>Total</b>
Employer contributions subsequent to the measurement date	\$936,816	\$53,012	\$184,645	\$1,174,473

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 November 30</b>	<b>Net Deferred Outflows of Resources</b>
2018	\$889,904
2019	826,755
2020	434,080
2021	(146,323)
2022	0
Thereafter	0
<b>Total</b>	<b>\$2,004,416</b>

### Payable to the Pension Plan

At November 30, 2017, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2017.

# 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, 2016, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	33
Inactive employees entitled to but not yet receiving benefits	20
Active employees	105
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Total	158
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#### **Contributions**

As set by statute, the County's Regular Plan Members are required to contribute 7.5% 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 2016 was 18.80%. For the fiscal year ended November 30, 2017, the County contributed \$1,664,139 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, 2016. 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, 2016:

- 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 years 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 2012). 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 2012). 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, 2016:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
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 3.78%, and the resulting single discount rate is 7.50%.

# 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, 2015</b>	\$42,823,175	\$32,373,280	\$10,449,895
<b>Changes for the year:</b>			
Service cost	1,721,050	0	1,721,050
Interest on the total pension liability	3,224,371	0	3,224,371
Differences between expected and actual experience of the total pension liability	(1,457,278)	0	(1,457,278)
Changes of assumptions	(208,618)	0	(208,618)
Contributions – employer	0	1,570,701	(1,570,701)
Contributions – employees	0	605,010	(605,010)
Net investment income	0	2,217,117	(2,217,117)
Benefit payments, including refunds of employee contributions	(1,038,853)	(1,038,853)	0
Other (net transfer)	0	779,934	(779,934)
Net changes	2,240,672	4,133,909	(1,893,237)
<b>Balances at December 31, 2016</b>	\$45,063,847	\$36,507,189	\$8,556,658

#### 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 7.50%, 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 (6.50%)	Current Rate (7.50%)	1% Increase (8.50%)
County's proportionate share of the net Pension liability	\$16,130,206	\$8,556,658	\$2,461,498

# 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, 2017, the County recognized pension expense of \$1,664,139. At November 30, 2017, the County reported deferred outflows of 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	\$1,098,662	\$1,335,726
Changes of assumptions	215,407	182,538
Net difference between projected and actual earnings on pension plan investments	1,735,000	0
<b>Total deferred amounts to be recognized in pension expense in future periods</b>	<b>3,049,069</b>	<b>1,518,264</b>
Pension contributions made subsequent to the measurement date	1,492,717	0
<b>Total deferred amounts related to pensions</b>	<b>\$4,541,786</b>	<b>\$1,518,264</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 November 30:</b>	<b>Net Deferred Outflows of Resources</b>
2018	\$577,572
2019	577,574
2020	495,193
2021	47,181
2022	(9,370)
Thereafter	(157,345)
<b>Total</b>	<b>\$1,530,805</b>

At November 30, 2017, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2017.

# 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, 2016, 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	4
Active employees	5
<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 2016 was 33.43%. For the fiscal year ended November 30, 2017, the County contributed \$111,449 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.

#### **Actuarial assumptions**

The following are the methods and assumptions used to determine total pension liability at December 31, 2016:

- 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 years 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 2012). 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 2012). 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)

*Elected County Officials (ECO) (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, 2016:

<b>Asset Class</b>	<b>Portfolio Target Percentage</b>	<b>Long-Term Expected Real Rate of Return</b>
Domestic Equity	38%	6.85%
International Equity	17%	6.75%
Fixed Income	27%	3.00%
Real Estate	8%	5.75%
Alternative Investments	9%	2.65-7.35%
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 3.78%, and the resulting single discount rate is 7.50%.

#### Changes in the Net Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
<b>Balances at December 31, 2015</b>	\$5,256,218	\$4,693,359	\$562,859
<b>Changes for the year:</b>			
Service cost	95,247	0	95,247
Interest on the total pension liability	386,666	0	386,666
Differences between expected and actual experience of the total pension liability	121,000	0	121,000
Changes of assumptions	(6,261)	0	(6,261)
Contributions – employer	0	124,718	(124,718)
Contributions – employees	0	27,981	(27,981)
Net investment income	0	325,045	(325,045)
Benefit payments, including refunds of employee contributions	(282,835)	(282,835)	0
Other (net transfer)	0	51,392	(51,392)
<b>Net changes</b>	<b>313,817</b>	<b>246,301</b>	<b>67,516</b>
<b>Balances at December 31, 2016</b>	<b>\$5,570,035</b>	<b>\$4,939,660</b>	<b>\$630,375</b>

# 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 7.50%, 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 (6.50%)</b>	<b>Current Discount (7.50%)</b>	<b>1% Higher (8.50%)</b>
Net pension liability	\$1,302,890	\$630,375	\$70,253

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

For the year ended November 30, 2017, the County recognized pension expense of \$111,449. At November 30, 2017, 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	\$84,658	\$165,533
Changes of assumptions	15,977	4,381
Net difference between projected and actual earnings on pension plan investments	239,743	0
Total deferred amounts to be recognized in pension expense in future periods	340,378	169,914
Pension contributions made subsequent to the measurement date	97,777	0
Total deferred amounts related to pensions	\$438,155	\$169,914

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 November 30:</b>	<b>Net Deferred Outflows of Resources</b>
2018	(\$1,209)
2019	84,993
2020	81,880
2021	4,800
2022	0
Thereafter	0
Total	\$170,464

# 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, 2017, the County reported a payable of \$0 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2017.

### **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 ten 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, 2017.

### **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:

2018	\$100,000
2019	100,000
2020	100,000
2021	100,000
2022	75,000

##### *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 \$20,718 of accumulated depreciation as of November 30, 2017.

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>	
2018	\$12,232
2019	12,233
2020	12,233
2021	12,233
Less imputed interest	(3,127)
Present value of minimum lease payments	<u>\$45,804</u>

# 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:

2018	\$46,104
2019	18,834
<u>Total</u>	<u>\$64,938</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, 2017 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 11/30/17</u>
Series 2007A	11/7/07	4,695,000	3.60 – 4.10	12/15/17	\$1,000,000
Series 2007B	11/7/07	5,303,762	4.10 – 4.50	12/15/26	0
Series 2008	8/5/08	10,000,000	3.75 – 4.60	12/15/27	0
Series 2009	3/25/09	10,000,000	3.75 – 4.35	12/15/26	480,000
Refunding Series 2010	9/28/10	8,625,000	2.00 – 4.00	12/1/22	5,460,000
Refunding Series 2011	11/17/11	4,215,000	2.00 – 4.00	12/1/32	3,375,000
Refunding Series 2016	5/3/16	5,045,000	3.00	12/15/27	5,045,000
Refunding Series 2017	10/24/17	14,315,000	5.00	12/15/27	14,315,000
<u>Total</u>					<u>\$29,675,000</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. The Series 2017 bonds were used to refund the Series 2007 bonds.

##### 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. The Series 2016 bonds were used to refund a portion of the Series 2008 bonds.

##### 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. The Series 2017 bonds were used to refund a portion of the Series 2009 bonds.

##### 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)*

##### 2017 Crossover Refunding of Series 2007B and 2009 Bonds

On October 24, 2017, Kendall County issued \$14,315,000 of Series 2017 Refunding Bonds at an interest rate of 5.0% based on the bond agreement/amortization schedule. The Refunding Bonds are being used to fully defease the Series 2007B General Obligation Bonds and refinance a portion of the Series 2009 General Obligation Bonds.

Debt service requirements to maturity are as follows:

Year ending November 30:	Bonds Payable	
	Principal	Interest
2018	\$3,020,000	\$509,904
2019	1,910,000	1,596,304
2020	2,305,000	1,059,004
2021	2,400,000	969,831
2022	2,500,000	871,304
2023 – 2027	14,135,000	2,520,237
2028 – 2032	3,405,000	217,665
	<u>\$29,675,000</u>	<u>\$7,744,249</u>

Long term liability activity for the year ended November 30, 2017 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$32,353,762	\$14,315,000	\$16,993,762	\$29,675,000	\$3,020,000
Capital Leases	56,248	0	10,444	45,804	10,733
Net premium on bonds	598,149	2,784,629	104,235	3,278,543	455,694
Compensated absences	724,871	1,131,373	1,095,312	760,932	0
Governmental activity long-term liabilities	<u>\$33,733,030</u>	<u>\$18,231,002</u>	<u>\$18,203,753</u>	<u>\$33,760,279</u>	<u>\$3,486,427</u>

The County is subject to a debt limitation of 5.750% of its assessed valuation of \$2,839,493,270. As of November 30, 2017, the County had \$129,510,584 of remaining legal debt margin.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### 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, 2017 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 11/30/17</b>
Series 2007	7/15/07	\$45,000,000	4.25 – 5.25	1/1/18	\$2,100,000
Series 2012	4/10/12	2,925,000	2.00 – 3.00	1/1/23	2,260,000
Series 2015	5/13/15	9,360,000	1.70 – 4.00	1/1/27	9,095,000
Series 2016	5/31/16	9,270,000	3.23 - 4.00	1/1/26	8,990,000
Series 2017	4/26/17	19,130,000	4.00 - 5.00	1/1/24	19,130,000
<b>Total</b>					<b>\$41,575,000</b>

#### 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 bonds were used to acquire and develop land. The Series 2015, 2016, and 2017 bonds were used to refund a portion of the Series 2007 bonds.

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

<b>Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Payments</b>
2018	\$2,100,000	\$105,000	\$2,205,000

# 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 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>
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>\$2,260,000</u>	<u>\$213,900</u>	<u>\$2,473,900</u>

##### 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>
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>\$9,095,000</u>	<u>\$3,264,508</u>	<u>\$12,359,508</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 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.

The bonds shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
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
	<u>\$8,990,000</u>	<u>\$2,292,618</u>	<u>\$11,282,618</u>

##### Bond Series 2017 Refunding

On April 26, 2017, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$19,130,000 in general obligation refunding bonds, Series 2017 with a variable interest rate (4.0 – 5.0%). Of the bond proceeds, \$20,205,000 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>
2018	\$380,000	\$945,100	\$1,325,100
2019	2,290,000	880,250	3,170,250
2020	2,525,000	759,875	3,284,875
2021	2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$19,130,000</u>	<u>\$4,096,600</u>	<u>\$23,226,600</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)*

Long term liability activity for the year ended November 30, 2017 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	\$44,985,000	\$19,130,000	(\$22,540,000)	\$41,575,000	\$2,940,000
Unamortized premium on bonds	2,339,087	2,161,647	(1,521,747)	2,978,987	618,449
Compensated absences	24,005	36,119	(21,256)	38,868	0
Governmental activity					
Long-term liabilities	\$47,348,092	\$21,327,766	(\$24,083,003)	\$44,592,855	\$3,558,449

The District is subject to a debt limitation of 5.750% of its assessed valuation of \$2,839,493,271. As of November 30, 2017, the District had \$121,695,863 of remaining legal debt margin.



# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 12 Debt Defeasance**

#### **Primary Government**

##### **Prior year defeasance**

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At November 30, 2017, \$16,983,663 of the defeased debt is outstanding and is held by an escrow agent in an irrevocable trust fund to provide for future debt service payments on the refunded bonds.

##### **Current year defeasance**

In October 2017, the County defeased the series 2007B and 2009 bonds by placing the proceeds of the Series 2017 general obligation refunding bond issue in an irrevocable trust fund. The defeased portion of the 2007B and 2009 bonds will be called on December 15, 2017. During the year ended November 30, 2017, the County refunded \$14,113,762 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 \$1,803,430 which will be amortized through 2028. The aggregate difference in debt service between the refunding debt and the refunded debt resulted in a savings of \$1,595,635.

#### **Component Unit (KCFPD)**

##### **Prior year defeasance**

In prior years the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements. At November 30, 2017, \$17,595,000 of the defeased debt is outstanding and is held by an escrow agent in an irrevocable trust fund to provide all future debt service payments on the refunded bonds.

##### **Current year defeasance**

In April 2017, the District partially defeased the 2007 general obligation bonds by placing the proceeds of the Series 2017 refunding bond issue in an irrevocable trust fund. The defeased portion of the 2007 bonds will be called on January 1, 2018. During the year ended November 30, 2017, the District refunded \$20,205,000 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 \$1,670,213 which will be amortized through 2024. The aggregate difference in debt service between the refunding debt and the refunded debt resulted in a savings of \$1,841,097.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 13 Net Position

Net position reported on the government wide statement of net position at November 30, 2017:

**Governmental Activities:**

Net investment in capital assets

Land and construction in progress \$20,829,959

Other capital assets, net of accumulated depreciation 122,882,722

Less: related long-term debt outstanding (32,999,347)

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Total net investment in capital assets 110,713,334

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Restricted:

State statutes and enabling legislation 28,209,752

Bond agreements 2,085,127

Grantor requirements 2,541,262

Donor requirements 67,960

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Total restricted 32,904,101

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Unrestricted 8,452,560

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Total governmental activities net position \$152,069,995

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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	\$356,423
County Health and Human Services	5,211
<hr/>	
Total nonspendable fund balance	\$361,634

#### **Restricted Fund Balance**

Major Funds:

State statutes and enabling legislation:

IMRF and Social Security	\$2,192,355
Transportation Sales Tax	9,281,707
Public Safety Sales Tax	3,694,201
County Health and Human Services	3,128,331
Bond agreement - Courthouse Debt Service	1,958,226

Non-Major Funds

State statutes and enabling legislation:

Animal Control	197,010
County Bridge	1,375,489
County Highway	224,247
County Motor Fuel Tax	1,664,599
Court Automation	475,600
Extension Education	2
Federal Aid Matching	0
Indemnity	253,947
Liability Insurance	685,974
Community 708 Mental Health	10
Veterans' Assistance Commission	494,466
Recorder's Document Storage	502,458
Tuberculosis	7,244
Child Support Collection	246,113
Court Security	399,710
Probation Services	737,797
Drug Abuse	114,262
State's Attorney Drug Enforcement	51,234
Senior Citizens	10,302
Courthouse Restoration	8,977
Tax Sale Automation	15,439
Circuit Clerk Document Storage	521,849
Law Library	37,489
Geographic Information System – Mapping Fund	546,139
Geographic Information System – Recorder Fund	100,095
Sheriff Prevention – Alcohol/Criminal Violence	70,059
Sale in Error Interest	82,801
Child Advocacy Center	3,865
Highway Restricted	324,969
Animal Population Control	106,588
State Pet Population	11,355

# 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	135,474
Circuit Clerk Operation/Administration	34,768
Coroner's Special Fees	8,723
Sheriff Vehicle	45,815
Sheriff E-Ticket	16,965
Electronic Citation	59,729
Sheriff FTA	58,472
Animal Medical Care	31,893
Salt Storage Building Maintenance	5,730
Jail Commissary	136,615
Hire Back Transportation Safety Highway	125
Sheriff's Range	46,735
State's Attorney Records Automation	31,128
County Drug Service	3,195
County Clerk Automation	22,491

##### Bond agreements:

Administrative Debt Service	123,623
Jail Bond Debt Service	3,278

##### Externally imposed by donors:

Restricted for WIC	67,960
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##### Grantor imposed restriction:

Economic Development Commission	17,212
Coroner Death Certificate Grant	4,185
CSBG – Revolving Loan	70,859
County Special Reserve	104,805
Restricted Economic Development Grant	2,035,418
Kendall County Area Transit	234,644
HAVA Grant	74,139

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Total restricted fund balance	\$32,898,890
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#### Committed Fund Balance

##### Major Funds:

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

Capital Improvement	1,301,592
Animal Control Capital Improvement	134,455
County Building	962,352
Courthouse Expansion Construction	4,386
Public Safety Capital Improvement	2,139,801
Administrative Building Bond Proceeds 2011	0

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Total committed fund balance	\$4,807,587
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# County of Kendall, Illinois

## Notes to Financial Statements

### Note 14 Fund Balance (continued)

#### Unassigned Fund Balance

Major Funds:	
General	\$15,405,606
Non-major Funds:	
County Clerk Death Certificate Surcharge	(1,317)
HIDTA Grant	(95,019)
Drug Court	(39,018)
Cook County Reimbursement	(17,106)
Sheriff Special Assignment	(2,274)
<hr/>	
Total unassigned fund balance	<u>\$15,250,872</u>

### Note 15 Interfund Transactions

Below are the interfund balances as of November 30, 2017:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Major funds		
General	Nonmajor funds	\$140,001

The outstanding balances between funds result from one time loans from the General Fund to the County Clerk Death Certificate Surcharge Fund, HIDTA Grant Fund, Cook County Reimbursement Fund, Sheriff Special Assignment Fund, and Drug Court 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, 2017:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds		
General	\$2,003,804	\$648,355
IMRF and Social Security	65,915	28,067
Transportation Sales Tax	0	50,000
Public Safety Sales Tax	0	5,422,500
County Health and Human Services	880,330	522,814
Courthouse Debt Service	2,622,450	0
Non-Major funds	2,399,515	1,300,278
<hr/>		
	<u>\$7,972,014</u>	<u>\$7,972,014</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, 2017, 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 \$11.7 million. As of November 30, 2017, the County has expended \$4.7 million related to these contracts. The estimated date of completion is FY2018.

During FY2016, the County began the improvement of the Public Safety Building security system. The estimated total cost of the project currently contracted is \$3.1 million. As of November 30, 2017, the County has expended \$2.3 million. The estimated date of completion is FY2018.

During FY2017, the County entered into an intergovernmental agreement with LaSalle County for construction on the Millington Road Bridge. Kendall County is responsible for the preliminary engineering costs and \$1 million of the construction costs. If construction costs exceed budgeted amount, Kendall County will be responsible for 50% of the additional costs. As of November 30, 2017, the project had not been started. 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. 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.

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.

# County of Kendall, Illinois

## Notes to Financial Statements

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

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.

GASB Statement No. 85, *Omnibus 2017*, addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other post-employment benefits [OPEB]). The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. The County has not determined the effect of this Statement.

GASB Statement No. 86, *Certain Debt Extinguishment Issues*, improves consistency in accounting and financial reporting for in-substance defeasance of debt by providing guidance for transactions in which cash and other monetary assets acquired with only existing resources are placed in an irrevocable trust for the sole purpose of extinguishing debt. The requirements of this Statement are effective for reporting periods beginning after June 15, 2017. The County has not determined the effect of this Statement.

GASB Statement No. 87, *Leases*, improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.



# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 20 Restatement of Beginning Net Position**

#### **KCFPD**

The District recorded donated land that was received in 2007 and 2014 after noticing it was not listed in the list used for financial reporting. As a result, the governmental activities net position was restated as follows:

	<b>Total</b>
Net position – November 30, 2016 (as reported)	\$27,082,844
Donated land	2,764,000
Net position – November 30, 2016 (as restated)	<u>\$29,846,844</u>

### **Note 21 Subsequent Event**

#### **KCFPD**

On March 6, 2018, the District's Board approved to purchase 132.49 acres of property known as "Little Rock Creek Forest Preserve" from the Conservation Foundation. The total purchase price is \$1.3 million with \$650,000 to be paid by the District with the Land and Water Conservation Fund – Open Space Land Acquisition and Development federal grant and the other \$650,000 donated to the District by the Conservation Foundation.

## **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, 2017 (with summarized figures for 2016)

	Budget	Actual	
		2017	2016
Revenues	\$23,274,971	\$23,348,071	\$22,018,715
Expenditures	25,675,570	25,065,817	24,575,537
Excess (deficiency) of revenues over (under) expenditures	(2,400,599)	(1,717,746)	(2,556,822)
Other financing sources (uses):			
Transfers in:			
Public Safety Sales Tax	1,891,400	1,468,000	1,218,000
Probation	30,000	30,000	38,692
Health Department	0	377,000	350,000
VAC	27,775	8,512	9,591
Animal Control	8,491	10,991	8,665
Court Security	80,000	80,000	110,000
GIS Mapping	27,868	29,301	27,539
Court Automation	45,000	0	0
Sale in Error	0	0	50,000
	2,110,534	2,003,804	1,812,487
Transfers out:			
Administrative Debt Service	(140,000)	(140,000)	(140,000)
Capital Improvement	(150,000)	(257,855)	(150,000)
Economic Development	(25,000)	(25,000)	(24,000)
Kendall Area Transit	(25,500)	(25,500)	(25,500)
Courthouse Debt Service	(200,000)	(200,000)	(200,000)
	(540,500)	(648,355)	(539,500)
Total other financing sources (uses)	1,570,034	1,355,449	1,272,987
Net change in fund balance	<u>(\$830,565)</u>	(362,297)	(1,283,835)
Fund balance, beginning of year		16,124,326	17,408,161
Fund balance, end of year		<u>\$15,762,029</u>	<u>\$16,124,326</u>
GAAP fund balances for General Revenue Funds:			
County General		\$15,762,029	
County Special Reserve		265,001	
GAAP fund balances for General Revenue Funds		<u>\$16,027,030</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$11,158,725	\$10,928,502	(\$230,223)	\$10,628,855
Intergovernmental:				
Retailers' occupation tax	480,000	584,703	104,703	421,232
County supplemental sales tax	2,920,000	2,952,707	32,707	2,842,884
Illinois income tax	2,400,000	2,303,301	(96,699)	2,185,230
Illinois replacement tax	370,000	385,769	15,769	365,297
State use tax	625,000	588,319	(36,681)	598,742
HDTA reimbursement	7,500	36,114	28,614	13,022
State's attorney	144,677	144,677	0	144,679
Probation officer salary	357,147	283,628	(73,519)	273,262
Supervisor of assessments	41,500	42,350	850	61,679
Election judges	0	33,615	33,615	15,210
Probation board and care	5,000	21,276	16,276	19,109
Public defender	99,900	99,895	(5)	99,892
Probation officer salary	8,000	13,331	5,331	8,894
Probation drug court officer salary	80,247	0	(80,247)	0
St comp/reimburse PTI	2,000	5,176	3,176	18,056
States Attorney Victims Assistance Grant	13,920	0	(13,920)	17,190
States Attorney miscellaneous revenues	750	84	(666)	112
Vest grant	7,600	0	(7,600)	0
ESDA-reimbursement from IEMA	36,250	24,737	(11,513)	47,997
	7,599,491	7,519,682	(79,809)	7,132,487
Revenue from services, fines and forfeitures:				
County treasurer	21,000	21,590	590	20,728
County clerk and recorder	330,000	390,195	60,195	526,749
Circuit court clerk	950,000	780,818	(169,182)	830,439
Sheriff	255,000	199,987	(55,013)	251,625
Sheriff miscellaneous	12,000	6,596	(5,404)	7,897
Zoning board of appeals	10,000	10,230	230	14,150
Corrections department	875,000	1,173,777	298,777	543,600
States' Attorney trial fee	250	0	(250)	0
Technology	35,625	9,739	(25,886)	31,654
Circuit clerk GPS service fee	5,000	9,617	4,617	7,650
Mapping fees	0	122	122	56
Circuit court system fee	43,000	42,363	(637)	41,888
Public defender fee	20,000	11,288	(8,712)	17,468
Sheriff's bond fee	12,000	12,262	262	14,621
Hearing officer fees	2,100	1,750	(350)	2,450

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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Revenues (continued):				
Revenue from services, fines and forfeitures (continued):				
Fines and forfeitures	430,000	346,241	(83,759)	364,614
Property tax late payment penalties and costs	360,000	315,736	(44,264)	350,977
Periodic imprisonment fee	15,000	20,835	5,835	18,072
Merit commission fees	0	0	0	0
Prisoner transport	2,000	1,202	(798)	437
Security detail income	6,000	38,362	32,362	9,590
Federal inmate revenue	225,000	310,425	85,425	228,900
Federal mileage reimbursement	3,700	4,696	996	4,039
Federal inmate transport fees	31,000	41,458	10,458	30,672
	<u>3,643,675</u>	<u>3,749,289</u>	<u>105,614</u>	<u>3,318,276</u>
Licenses and permits:				
Liquor licenses	21,500	17,200	(4,300)	21,500
Zoning, planning and building permits fees	62,000	84,183	22,183	74,568
PB&Z - recording fees	660	746	86	590
County real estate transfer tax	396,420	432,609	36,189	379,644
Franchise tax	220,000	235,485	15,485	220,855
	<u>700,580</u>	<u>770,223</u>	<u>69,643</u>	<u>697,157</u>
Interest on investments - Interest income	37,500	128,776	91,276	64,146
Other revenue:				
Postage reimbursements	40,000	84,563	44,563	65,975
Recorder's miscellaneous	45,000	61,345	16,345	47,302
Compost fees	8,000	32,440	24,440	21,908
Assessment office miscellaneous revenue	3,000	5,641	2,641	11,318
Employee insurance reimbursement	0	167	167	7,545
Facility management miscellaneous	4,000	92	(3,908)	288
Other revenues	35,000	67,351	32,351	23,458
	<u>135,000</u>	<u>251,599</u>	<u>116,599</u>	<u>177,794</u>
Total revenues	<u>\$23,274,971</u>	<u>\$23,348,071</u>	<u>\$73,100</u>	<u>\$22,018,715</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Summary Schedule of Departmental Expenditures

For the year ended November 30, 2017 (with summarized figures for 2016)

	Page	2017		Variance with Budget	2016 Actual
		Budget	Actual		
Expenditures:					
Facilities management	78	\$1,863,616	\$1,851,955	\$11,661	\$2,007,987
Building and zoning	79	226,700	194,557	32,143	187,061
County clerk and recorder	80	192,307	188,572	3,735	185,078
County board	80	137,110	186,095	(48,985)	119,114
Regional Office of Education	80	81,725	77,875	3,850	87,718
Farmland review board	81	360	119	241	248
Corrections	81	4,443,715	4,642,131	(198,416)	4,248,976
Sheriff	82	5,721,448	5,553,036	168,412	5,420,399
Merit commissions	83	4,000	7,050	(3,050)	5,579
Circuit court judge	83	308,947	326,675	(17,728)	352,034
Circuit court clerk	83	610,060	592,370	17,690	590,680
Coroner	84	167,094	163,169	3,925	172,594
Combined court services	84	1,225,107	1,222,898	2,209	1,100,240
Public defender	85	496,017	491,342	4,675	476,164
State's attorney	85	1,538,328	1,476,697	61,631	1,453,850
Board of review	86	77,545	58,553	18,992	59,097
County treasurer	86	455,500	468,614	(13,114)	419,536
Soil and water conservation	87	32,000	32,000	0	32,000
Employee health insurance	87	3,482,083	3,476,565	5,518	3,302,696
Unemployment compensation	87	35,000	28,562	6,438	25,618
Chief county assessors office	87	292,617	299,945	(7,328)	294,446
Election costs	88	676,008	374,366	301,642	691,353
Auditing and accounting	88	56,925	56,925	0	53,300
Emergency management agency	88	36,250	34,376	1,874	35,208
Office of administrative services	89	374,700	352,219	22,481	352,991
Capital expenditures	89	153,000	144,566	8,434	140,310
General insurance and bonds	89	3,000	1,982	1,018	3,131
Technology services	90	734,280	646,271	88,009	548,631
KenCom intergovernmental agreement	90	1,951,720	1,951,721	(1)	1,957,820
Jury commission	90	84,788	54,085	30,703	65,387
Postage county building	91	47,620	27,632	19,988	68,727
Property tax services	91	75,000	73,460	1,540	75,199
Utilities	91	0	9,434	(9,434)	0
Contingency	91	91,000	0	91,000	42,365
<b>Total expenditures</b>		<b>\$25,675,570</b>	<b>\$25,065,817</b>	<b>\$609,753</b>	<b>\$24,575,537</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Facilities Management:				
Office head salary	\$103,169	\$103,991	(\$822)	\$100,198
Salaries - maintenance	327,867	337,822	(9,955)	314,453
Salaries - clerical	41,030	39,328	1,702	34,758
Salaries - overtime	7,000	9,264	(2,264)	7,616
Office supplies	200	0	200	0
Utilities	787,500	731,578	55,922	794,613
Mileage	800	462	338	1,033
County supplies	120,000	131,723	(11,723)	124,658
Postage	50	49	1	45
Cellular phones	6,500	6,602	(102)	4,015
Equipment maintenance/repairs	72,000	97,579	(25,579)	83,551
Vehicle maintenance	2,500	3,944	(1,444)	5,198
Equipment rental	1,000	943	57	520
Contractual services	394,000	388,670	5,330	537,329
<b>Total facilities management</b>	<b>\$1,863,616</b>	<b>\$1,851,955</b>	<b>\$11,661</b>	<b>\$2,007,987</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Building and Zoning				
Salary - planners	\$65,000	\$59,750	\$5,250	\$48,917
Salary - compliance officers	53,625	55,689	(2,064)	53,761
Salary - clerical	46,475	33,986	12,489	31,298
Salary - overtime	250	0	250	0
ZBA pre diem	2,450	2,500	(50)	1,150
Mileage	200	31	169	36
Supplies	1,550	1,454	96	1,820
Postage	650	425	225	444
Equipment	500	279	221	328
Plumbing inspection	12,000	13,860	(1,860)	13,860
Vehicle maintenance and repairs	6,500	1,815	4,685	4,637
Training	200	125	75	129
Dues	700	988	(288)	601
Conferences	2,000	656	1,344	0
Books and subscriptions	200	81	119	0
Microfilming/reproduction	1,500	1,388	112	640
Engineering consultants	24,000	14,043	9,957	22,806
Regional plan commission	750	55	695	77
Legal publications	750	767	(17)	636
Contracted inspection service	500	0	500	0
Cellular phone	890	967	(77)	943
NPDES annual permit fee	1,000	1,000	0	1,000
NPDES permit assistance	0	0	0	0
Recording expenditures	660	1,166	(506)	807
Zoning board of appeals	750	1,306	(556)	281
Historical Preservation Commission	750	371	379	90
Hearing officer	2,100	1,750	350	2,800
Refunds	0	50	(50)	0
Ad hoc zoning	750	55	695	0
<b>Total building and zoning</b>	<b>\$226,700</b>	<b>\$194,557</b>	<b>\$32,143</b>	<b>\$187,061</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
<b>County Clerk and Recorder:</b>				
Office head salary	\$93,025	\$93,774	(\$749)	\$90,796
Other salaries	56,887	59,747	(2,860)	57,090
Temporary salaries	7,000	6,150	850	5,750
Mileage	1,000	475	525	589
Supplies	11,000	9,434	1,566	11,187
Postage	13,500	11,657	1,843	11,803
Dues	445	445	0	545
Conferences	750	0	750	0
Books and subscriptions	200	24	176	0
Legal publications	1,000	953	47	546
Contractual services	4,500	3,663	837	2,972
Birth and death registration	3,000	2,250	750	3,800
<b>Total county clerk and recorder</b>	<b>\$192,307</b>	<b>\$188,572</b>	<b>\$3,735</b>	<b>\$185,078</b>
<b>County Board:</b>				
Chairman salary	\$12,012	\$13,454	(\$1,442)	\$11,504
Salaries - board members	21,600	20,920	680	20,220
Mileage	8,010	6,582	1,428	8,477
Dues/memberships	3,500	3,120	380	1,954
Conferences	2,000	1,411	589	1,593
UCCI	0	0	0	0
Per diem	82,300	75,914	6,386	67,345
Liquor commissioner	1,188	0	1,188	1,138
Settlements, arbitrations, and attorney fees	0	58,354	(58,354)	0
Miscellaneous	6,500	6,340	160	6,883
<b>Total county board</b>	<b>\$137,110</b>	<b>\$186,095</b>	<b>(\$48,985)</b>	<b>\$119,114</b>
<b>Regional Office of Education:</b>				
Salaries and benefits	\$60,182	\$55,167	\$5,015	\$65,197
Expenditure reimbursements - Grundy County	21,543	22,708	(1,165)	22,521
<b>Total Regional Office of Education</b>	<b>\$81,725</b>	<b>\$77,875</b>	<b>\$3,850</b>	<b>\$87,718</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Farm Land Review Board:				
Mileage	\$20	\$0	\$20	\$4
Publications	160	119	41	159
Per diem	180	0	180	85
<b>Total farm land review board</b>	<b>\$360</b>	<b>\$119</b>	<b>\$241</b>	<b>\$248</b>
Corrections:				
Salary - deputies	\$3,291,553	\$3,465,478	(\$173,925)	\$3,190,115
Salary - overtime	55,000	71,570	(16,570)	28,108
Salary - commander/sergeant	670,264	688,635	(18,371)	652,131
Salary - food management	0	0	0	62,211
Contractual services	344,739	320,759	23,980	101,425
Medical expenditures	50,159	67,844	(17,685)	73,092
Food services	2,000	941	1,059	123,177
Prisoner transport	30,000	26,904	3,096	18,717
<b>Total corrections</b>	<b>\$4,443,715</b>	<b>\$4,642,131</b>	<b>(\$198,416)</b>	<b>\$4,248,976</b>

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Sheriff:				
Salary - sheriff	\$116,226	\$117,163	(\$937)	\$113,440
Salary - chief/commander	378,739	299,906	78,833	275,549
Salary - deputies	4,207,152	4,132,616	74,536	4,163,259
Deputies - overtime	160,000	148,030	11,970	91,255
Security detail expenditures	0	34,417	(34,417)	11,458
Clerical - overtime	500	12	488	45
Salaries - clerical	396,801	401,938	(5,137)	360,514
Part-time salaries - deputies	7,000	11,020	(4,020)	7,243
Telephone	6,000	3,829	2,171	3,171
Contractual services	41,034	40,775	259	23,212
Mileage and auto fuel	137,400	109,529	27,871	100,593
Office supplies	13,580	13,490	90	12,260
Postage	5,500	5,621	(121)	5,045
Canine expenditures	2,000	1,979	21	2,000
Major Crimes Taskforce	1,000	1,000	0	1,000
Equipment maintenance/repairs	22,500	22,157	343	25,285
Vehicle maintenance/repairs	51,000	53,410	(2,410)	46,513
Training	52,152	49,456	2,696	58,732
Dues/conferences	18,661	18,571	90	13,717
Legal publications/printing	4,000	3,160	840	4,000
Police supplies	19,263	18,820	443	16,750
Weapons and ammunition	19,435	9,113	10,322	24,906
Uniforms	21,000	20,524	476	20,321
Contract expenditures	27,875	24,267	3,608	25,600
Investigations	4,900	5,878	(978)	5,372
Subscriptions	1,100	130	970	1,886
Special response team	4,500	4,500	0	4,446
Drug testing	2,130	1,725	405	2,827
<b>Total sheriff</b>	<b>\$5,721,448</b>	<b>\$5,553,036</b>	<b>\$168,412</b>	<b>\$5,420,399</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Merit commission	\$4,000	\$7,050	(\$3,050)	\$5,579
Circuit Court Judge:				
Court administrator	\$41,682	\$42,191	(\$509)	\$41,667
Bailiffs	92,363	91,102	1,261	89,427
Overtime	5,000	3,528	1,472	2,445
Training	2,000	0	2,000	0
Judges' salaries	3,392	3,392	0	3,392
Supplies	4,500	3,193	1,307	3,047
Conferences	5,230	3,714	1,516	2,219
Postage	39,100	33,530	5,570	38,361
Court reporter and transcriptions	2,000	4,575	(2,575)	3,796
Judges' insurance	1,705	1,706	(1)	1,706
Judges' Dues	1,975	2,010	(35)	2,575
Statutory expenditures	110,000	137,734	(27,734)	163,399
<b>Total circuit court judge</b>	<b>\$308,947</b>	<b>\$326,675</b>	<b>(\$17,728)</b>	<b>\$352,034</b>
Circuit Court Clerk:				
Office head salary	\$90,097	\$90,790	(\$693)	\$90,796
Other salaries	471,463	461,224	10,239	461,053
Overtime	5,000	777	4,223	779
Mileage	1,500	1,095	405	1,374
Supplies	11,000	10,063	937	7,509
Postage	9,000	7,574	1,426	8,328
Dues	1,000	300	700	1,310
Conferences	3,000	3,302	(302)	2,129
Printing forms	18,000	17,245	755	17,402
<b>Total circuit court clerk</b>	<b>\$610,060</b>	<b>\$592,370</b>	<b>\$17,690</b>	<b>\$590,680</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Coroner:				
Coroner salary	\$57,944	\$58,523	(\$579)	\$57,811
Salaries - deputy coroner	48,000	28,381	19,619	38,317
Per call - salaries	16,000	21,593	(5,593)	17,692
Mileage	400	980	(580)	0
Postage	500	207	293	481
Supplies	2,000	1,960	40	2,193
Cellular phone	0	0	0	2,985
Vehicle maintenance	4,000	2,674	1,326	4,443
Dues and memberships	1,000	1,056	(56)	1,604
Autopsies	20,000	30,380	(10,380)	28,050
Toxicology testing	7,000	8,909	(1,909)	9,664
Histology	250	32	218	109
Training	4,000	3,835	165	3,284
X-rays	500	0	500	0
Personal property disposal	1,000	882	118	1,098
Clothing allowance	1,000	967	33	592
Disposition for indigent persons	500	0	500	0
Morgue supplies	3,000	2,790	210	4,271
<b>Total coroner</b>	<b>\$167,094</b>	<b>\$163,169</b>	<b>\$3,925</b>	<b>\$172,594</b>
Combined Court Services:				
Court director	\$78,464	\$80,005	(\$1,541)	\$75,840
Salaries - probation	755,874	754,915	959	707,734
Salaries - clerical	144,298	137,749	6,549	132,996
Salaries - drug court officer	45,371	0	45,371	0
Supplies	6,000	6,091	(91)	5,983
Postage	5,000	2,388	2,612	2,916
Book and subscriptions	100	142	(42)	123
Medical expenditures	1,000	33	967	0
Auto expenditures	5,000	4,180	820	3,203
Kane juvenile detention	90,000	100,210	(10,210)	108,460
Contractual services	4,000	2,161	1,839	2,031
Board and care	90,000	135,024	(45,024)	60,954
<b>Total combined court services</b>	<b>\$1,225,107</b>	<b>\$1,222,898</b>	<b>\$2,209</b>	<b>\$1,100,240</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
<b>Public Defender:</b>				
Salary - public defender	\$149,857	\$151,010	(\$1,153)	\$151,010
Salaries - clerical	43,503	43,850	(347)	42,772
Assistance public of defenders	258,657	262,258	(3,601)	255,022
Supplies	2,500	2,475	25	2,451
Postage	1,500	496	1,004	527
Interpreter services	1,000	489	511	0
Books and subscriptions	2,000	1,834	166	2,236
Education and conferences	4,000	2,655	1,345	1,068
Subpoena witness fees	1,000	0	1,000	0
Contractual services	21,000	15,241	5,759	10,646
Dues and memberships	4,000	4,012	(12)	3,955
Statutory expenditures/investigators	5,000	5,262	(262)	4,967
Transcripts	2,000	1,760	240	1,510
<b>Total public defender</b>	<b>\$496,017</b>	<b>\$491,342</b>	<b>\$4,675</b>	<b>\$476,164</b>
<b>State's Attorney:</b>				
Office head salary	\$166,508	\$167,789	(\$1,281)	\$167,788
Salary - assistant state's attorney	842,834	833,059	9,775	793,870
Salary - clerical	318,986	306,411	12,575	308,226
Salary - stipends	44,500	34,433	10,067	42,630
Temporary help-intern	7,000	4,692	2,308	4,112
Supplies	13,500	17,876	(4,376)	17,276
Postage	13,000	13,313	(313)	13,895
Dues	9,750	8,261	1,489	9,509
Conferences	0	0	0	198
Books and subscriptions	4,500	4,350	150	4,272
Contractual services	15,000	12,000	3,000	14,000
Child advocacy board	14,000	11,995	2,005	13,179
Transcripts	15,000	13,120	1,880	10,444
Training	3,500	2,869	631	1,872
Cell phone	3,250	3,066	184	2,441
Trials and hearings	30,000	11,463	18,537	18,138
Appellate services	37,000	32,000	5,000	32,000
<b>Total state's attorney</b>	<b>\$1,538,328</b>	<b>\$1,476,697</b>	<b>\$61,631</b>	<b>\$1,453,850</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Board of Review:				
Salaries	\$58,045	\$51,903	\$6,142	\$56,986
Capital equipment	2,400	0	2,400	1,078
Conferences and education	1,000	0	1,000	0
Supplies	1,500	124	1,376	0
Postage	3,000	783	2,217	1,033
Mileage	100	0	100	0
Dues	0	0	0	0
Legal publications	1,500	0	1,500	0
Contractual services	10,000	5,743	4,257	0
<b>Total board of review</b>	<b>\$77,545</b>	<b>\$58,553</b>	<b>\$18,992</b>	<b>\$59,097</b>
County Treasurer:				
Office head salary	\$93,025	\$93,774	(\$749)	\$90,796
Other salaries	320,625	329,511	(8,886)	287,704
Overtime	50	0	50	0
Mileage	750	386	364	429
Supplies	5,000	5,092	(92)	4,758
Postage	22,500	22,026	474	21,288
Dues	800	550	250	988
Conferences	750	192	558	219
Legal publications	2,000	2,064	(64)	2,032
Payroll forms	3,000	1,912	1,088	3,920
Contractual services	7,000	13,107	(6,107)	7,402
<b>Total county treasurer</b>	<b>\$455,500</b>	<b>\$468,614</b>	<b>(\$13,114)</b>	<b>\$419,536</b>

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 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	\$3,482,083	\$3,476,565	\$5,518	\$3,302,696
Unemployment Compensation	\$35,000	\$28,562	\$6,438	\$25,618
Chief County Assessing Office:				
Salary - supervisor	\$84,700	\$85,371	(\$671)	\$83,647
Salaries - clerical	135,117	142,774	(7,657)	136,739
Salary - overtime	1,800	2,757	(957)	0
Mileage	500	220	280	411
Supplies	2,300	1,134	1,166	1,782
Postage	20,000	19,583	417	20,780
Training	2,500	3,089	(589)	2,336
Dues	500	515	(15)	1,095
Books and subscriptions	0	56	(56)	28
Publications	30,000	34,884	(4,884)	35,242
Printing	9,200	5,848	3,352	6,112
Contractual services	6,000	3,714	2,286	6,274
Total chief county assessing office	\$292,617	\$299,945	(\$7,328)	\$294,446

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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
<b>Election Costs:</b>				
Salaries	\$123,258	\$126,644	(\$3,386)	\$118,290
Election judge mileage	5,000	2,203	2,797	12,371
Supplies	130,000	11,210	118,790	128,696
Overtime	8,000	6,416	1,584	12,713
School for judges	750	0	750	1,180
Election judges per diem	75,000	48,570	26,430	114,290
Legal publications	5,000	2,454	2,546	5,761
Ballots	100,000	35,668	64,332	107,880
Contractual services	150,000	88,713	61,287	123,729
Extra help/overtime	25,000	12,331	12,669	39,897
Registration supplies	5,000	4,920	80	2,552
Polling place rental and miscellaneous expenditures	4,000	2,910	1,090	2,950
Polling place delivery and setup	15,000	5,774	9,226	12,258
Postage	30,000	26,553	3,447	8,786
<b>Total election costs</b>	<b>\$676,008</b>	<b>\$374,366</b>	<b>\$301,642</b>	<b>\$691,353</b>
<b>Auditing and Accounting -</b>				
Auditing and accounting services	\$56,925	\$56,925	\$0	\$53,300
<b>Emergency Management Agency:</b>				
Salary - director	\$7,638	\$8,108	(\$470)	\$7,469
Salaries - clerical	6,410	6,491	(81)	6,269
Mileage/auto fuel	500	500	0	179
Supplies	1,600	1,582	18	1,672
Postage	100	100	0	100
Cellular phone	4,250	4,357	(107)	4,346
Vehicle repairs and maintenance	11,074	9,098	1,976	10,824
Training	1,250	1,449	(199)	1,500
Dues	250	300	(50)	246
Conferences	500	216	284	784
Printing	50	38	12	158
Uniforms	150	5	145	0
Radio/siren maintenance	2,478	2,132	346	1,661
<b>Total emergency management agency</b>	<b>\$36,250</b>	<b>\$34,376</b>	<b>\$1,874</b>	<b>\$35,208</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Office of Administrative Services:				
Administration - salaries	\$290,810	\$278,216	\$12,594	\$280,699
Other salaries	53,775	55,032	(1,257)	43,398
Mileage	1,400	535	865	916
Supplies	2,300	2,160	140	1,992
Postage	600	421	179	458
Telephone	845	656	189	1,148
County supplies	700	426	274	185
Advertisements	2,000	1,620	380	1,891
Dues	1,655	240	1,415	1,460
Conferences	1,300	465	835	445
Books and subscriptions	315	292	23	205
Labor negotiation expenditures	3,000	1,437	1,563	12,218
Flu shots	1,000	0	1,000	0
Contractual services	5,000	0	5,000	0
Educational reimbursement	0	0	0	0
Training	500	119	381	257
Employee assistance program	6,500	6,569	(69)	6,569
Employee recognition	2,700	3,810	(1,110)	493
Mayors and managers meeting	300	221	79	657
Settlement	0	0	0	0
<b>Total office of administrative services</b>	<b>\$374,700</b>	<b>\$352,219</b>	<b>\$22,481</b>	<b>\$352,991</b>
Capital Expenditures:				
Facilities management	\$40,000	\$41,624	(\$1,624)	\$46,440
County Clerk	8,000	0	8,000	0
Coroner	20,000	18,340	1,660	0
Building and Zoning	0	0	0	0
Technology Services	0	0	0	10,215
Sheriff	85,000	84,602	398	83,655
<b>Total capital expenditures</b>	<b>\$153,000</b>	<b>\$144,566</b>	<b>\$8,434</b>	<b>\$140,310</b>
<b>General Insurance and Bonds</b>	<b>\$3,000</b>	<b>\$1,982</b>	<b>\$1,018</b>	<b>\$3,131</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Technology Services:				
Supervisor salary	\$52,839	\$53,263	(\$424)	\$53,744
Other salaries	298,076	293,677	4,399	235,492
Mileage	500	506	(6)	88
Office supplies	1,000	1,033	(33)	964
Postage	50	0	50	0
Dues	200	0	200	0
Training	3,000	199	2,801	1,075
Conferences	1,000	577	423	0
Books and subscriptions	100	0	100	424
Cell phone	4,800	6,511	(1,711)	4,056
Central computer supplies	35,000	9,552	25,448	50,467
Computer maintenance/software	103,755	46,066	57,689	106,273
Computer maintenance/hardware	65,400	70,450	(5,050)	66,117
Contractual services	156,560	143,560	13,000	29,931
Vehicle maintenance	0	0	0	0
Copier expense	0	7,585	(7,585)	0
Internet expense	0	1,292	(1,292)	0
CASA contractual services	12,000	12,000	0	0
<b>Total technology services</b>	<b>\$734,280</b>	<b>\$646,271</b>	<b>\$88,009</b>	<b>\$548,631</b>
KenCom Intergovernmental Agreement:				
Intergovernmental agreement	\$1,775,000	\$1,775,000	\$0	\$1,775,000
Public safety dispatch	176,720	176,721	(1)	182,820
<b>Total KenCom intergovernmental agreement</b>	<b>\$1,951,720</b>	<b>\$1,951,721</b>	<b>(\$1)</b>	<b>\$1,957,820</b>
Jury Commission:				
Salaries - jury commission	\$6,317	\$6,632	(\$315)	\$6,632
Supplies	3,500	3,114	386	9,339
Postage	3,000	2,892	108	3,032
Petit juror per diem	40,000	25,947	14,053	22,405
Training	1,500	1,587	(87)	0
Grand juror per diem	20,000	7,603	12,397	18,018
Meals	5,000	665	4,335	490
Automation	5,471	5,645	(174)	5,471
<b>Total jury commission</b>	<b>\$84,788</b>	<b>\$54,085</b>	<b>\$30,703</b>	<b>\$65,387</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Postage County Building:				
Postage supplies	\$2,000	\$1,098	\$902	\$1,307
Postage - veterans assistance	1,000	3,069	(2,069)	1,645
Equipment rental/reset charges	4,620	3,465	1,155	5,775
Prepaid postage	40,000	20,000	20,000	60,000
<b>Total postage county building</b>	<b>\$47,620</b>	<b>\$27,632</b>	<b>\$19,988</b>	<b>\$68,727</b>
Property Tax Services -				
Contractual services	\$75,000	\$73,460	\$1,540	\$75,199
Utilities:				
Telephones	\$0	\$8,955	(\$8,955)	\$0
Electric - historic courthouse	0	107	(107)	0
Electric - annex 2 building	0	32	(32)	0
Natural gas - animal control	0	175	(175)	0
Natural gas - facilities/coroner	0	165	(165)	0
<b>Total postage county building</b>	<b>\$0</b>	<b>\$9,434</b>	<b>(\$9,434)</b>	<b>\$0</b>
Contingency	\$91,000	\$0	\$91,000	\$42,365
<b>Total general fund</b>	<b>\$25,675,570</b>	<b>\$25,065,817</b>	<b>\$609,753</b>	<b>\$24,575,537</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes - IMRF	\$3,000,000	\$2,993,889	(\$6,111)	\$2,802,405
Property taxes - Social security	1,535,000	1,531,956	(3,044)	1,495,919
	<u>4,535,000</u>	<u>4,525,845</u>	<u>(9,155)</u>	<u>4,298,324</u>
Intergovernmental revenue - Personal property replacement tax	123,000	190,006	67,006	179,922
Interest	50	46	(4)	35
<b>Total revenues</b>	<u>4,658,050</u>	<u>4,715,897</u>	<u>57,847</u>	<u>4,478,281</u>
Expenditures:				
Contributions to social security system	1,967,851	1,734,884	232,967	1,638,668
Contributions to Illinois Municipal Retirement System	3,042,649	2,616,217	426,432	2,363,361
	<u>5,010,500</u>	<u>4,351,101</u>	<u>659,399</u>	<u>4,002,029</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(352,450)</u>	<u>364,796</u>	<u>717,246</u>	<u>476,252</u>
Other financing sources (uses):				
Transfers in:				
VAC	13,700	12,505	(1,195)	11,181
GIS - Mapping	40,500	31,344	(9,156)	30,219
Animal Control	25,890	22,066	(3,824)	16,838
Probation	0	0	0	15,000
	<u>80,090</u>	<u>65,915</u>	<u>(14,175)</u>	<u>73,238</u>
Transfers out - Social Security	0	(28,067)	(28,067)	0
<b>Total other financing sources (uses)</b>	<u>80,090</u>	<u>37,848</u>	<u>(42,242)</u>	<u>73,238</u>
Net change in fund balance	<u><u>(\$272,360)</u></u>	<u>402,644</u>	<u><u>\$675,004</u></u>	<u>549,490</u>
Fund balance, beginning of year		<u>1,789,711</u>		<u>1,240,221</u>
Fund balance, end of year		<u><u>\$2,192,355</u></u>		<u><u>\$1,789,711</u></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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue:				
Transportation sales tax	\$4,750,000	\$5,112,508	\$362,508	\$4,971,267
Interest	10,000	57,935	47,935	19,377
Other revenue -				
Other income	0	5,532	5,532	211,022
<b>Total revenues</b>	<b>4,760,000</b>	<b>5,175,975</b>	<b>415,975</b>	<b>5,201,666</b>
Expenditures:				
Road and bridge construction	4,500,000	3,638,520	861,480	1,881,391
Land acquisition	600,000	703,105	(103,105)	220,907
Engineering cost	500,000	905,840	(405,840)	917,079
<b>Total expenditures</b>	<b>5,600,000</b>	<b>5,247,465</b>	<b>352,535</b>	<b>3,019,377</b>
Excess (deficiency) of revenues over (under) expenditures	(840,000)	(71,490)	768,510	2,182,289
Other financing sources (uses):				
Operating transfers in -				
Highway Restricted Program	10,000	0	10,000	4,000
Operating transfers out -				
Trans. Alternatives Program	(50,000)	(50,000)	0	(50,000)
<b>Total other financing sources (uses)</b>	<b>(40,000)</b>	<b>(50,000)</b>	<b>10,000</b>	<b>(46,000)</b>
<b>Net change in fund balance</b>	<b><u>(\$880,000)</u></b>	<b>(121,490)</b>	<b><u>\$758,510</u></b>	<b>2,136,289</b>
Fund balance, beginning of year		<u>9,403,197</u>		<u>7,266,908</u>
Fund balance, end of year		<u><u>\$9,281,707</u></u>		<u><u>\$9,403,197</u></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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue - Sales tax	\$5,068,000	\$5,112,508	\$44,508	\$4,971,267
Interest	5,000	30,598	25,598	10,446
Total revenues	5,073,000	5,143,106	70,106	4,981,713
Expenditures - Public safety	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	5,073,000	5,143,106	70,106	4,981,713
Other financing sources (uses):				
Operating transfers out:				
Public Safety Capital Projects Fund	(325,000)	(325,000)	0	(300,000)
General Fund	(1,468,000)	(1,468,000)	0	(1,218,000)
Jail addition debt service	(1,107,050)	(1,207,050)	(100,000)	(1,175,050)
Court Exp 2007A debt service	(1,077,000)	(1,077,000)	0	(381,975)
Court Exp 2008 debt service	(250,000)	(500,000)	(250,000)	(1,052,340)
Court Exp 2009 debt service	(688,335)	(688,335)	0	(791,648)
Court Exp 2016 debt service	(157,115)	(157,115)	0	0
Total other financing sources (uses)	(5,072,500)	(5,422,500)	350,000	(4,919,013)
Net change in fund balance	<u>\$500</u>	(279,394)	<u>(\$279,894)</u>	62,700
Fund balance, beginning of year		<u>3,973,595</u>		<u>3,910,895</u>
Fund balance, end of year		<u><u>\$3,694,201</u></u>		<u><u>\$3,973,595</u></u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

County Health and Human Services Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$532,000	\$755,480	\$223,480	\$754,942
Revenue from services:				
Direct care - fees	106,650	95,853	(10,797)	95,992
Inspection fees - wells and septic	12,000	20,455	8,455	17,655
Inspection fees - restaurants	190,500	207,749	17,249	198,517
Tanning fees	1,650	1,350	(300)	2,100
Kendall County well permit fee	14,750	18,685	3,935	15,200
Solid waste fees	1,275	925	(350)	1,275
Immunization clinic	2,300	4,522	2,222	4,967
Hepatitis B shots	16,800	8,714	(8,086)	15,920
Flu clinic	0	(245)	(245)	1,720
Tuberculosis board contract	15,000	15,000	0	12,022
DCFS counseling	2,000	927	(1,073)	2,925
Coffee revenue	600	322	(278)	594
Radon test kit fees	13,010	11,601	(1,409)	13,828
Fox Valley United Way	20,800	19,793	(1,007)	21,150
	397,335	405,651	8,316	403,865
Revenue from grants:				
State public health grant	63,201	72,810	9,609	63,201
Mental health grants	66,888	113,925	47,037	85,457
Public aid - family case management	47,000	141,455	94,455	(20,563)
State grant - tobacco prevention	42,093	23,315	(18,778)	38,457
State grant - family case management	54,566	84,436	29,870	90,933
Groundwater grant	0	900	900	0
Epilepsy program	0	0	0	35,135
Non-community well grant	1,500	2,001	501	1,925
Public aid - immunizations	12,500	10,324	(2,176)	7,601
Body art	0	(900)	(900)	900
Radon grant	12,700	13,700	1,000	11,283
Bio-terrorism grant	121,513	123,233	1,720	193,573
Title III NIAA aging	6,937	10,806	3,869	12,184
WIC grant	100,230	157,857	57,627	103,927
Supplemental nutrition - WIC	425,510	0	(425,510)	0
K/G CAT grants from DCEO	1,423,160	1,621,989	198,829	2,094,030
West Nile virus grant	25,045	41,932	16,887	12,349
Zika virus grant	0	13,750	13,750	0
FCM - homeless services	5,221	11,147	5,926	22,142
Donated vaccines	50,000	0	(50,000)	0
	2,458,064	2,442,680	(15,384)	2,752,534
Interest	2,500	2,102	(398)	3,861

See Notes to Required Supplementary Information.



# County of Kendall, Illinois

County Health and Human Services Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues (continued):				
Miscellaneous - Miscellaneous income	17,000	63,725	46,725	42,055
<b>Total revenues</b>	<b>3,406,899</b>	<b>3,669,638</b>	<b>262,739</b>	<b>3,957,257</b>
Expenditures:				
Salary - administration	613,733	619,242	(5,509)	570,867
Salary - admissions services/evaluation	396,197	399,375	(3,178)	368,882
Salary - behavioral heal unit	716,745	682,338	34,407	631,709
Salary - pubic health unit	945,326	953,732	(8,406)	810,717
Salary - information services	0	0	0	0
Mileage	20,050	14,657	5,393	14,584
Supplies - non-medical	36,540	30,793	5,747	43,899
Supplies - medical	11,100	5,572	5,528	4,248
Community education supplies	5,000	5,000	0	0
Postage	6,800	4,810	1,990	4,103
Telephone	5,850	6,992	(1,142)	6,278
Conferences and training	30,000	14,855	15,145	18,714
Printing	9,850	6,989	2,861	6,210
Advertising - personnel	8,620	2,518	6,102	5,045
Direct client assistance	1,124,080	1,199,184	(75,104)	1,791,916
Dues and subscriptions	11,230	15,386	(4,156)	12,246
Capital expenditures	19,500	15,783	3,717	27,748
Contractual services	187,919	142,683	45,236	173,404
Hepatitis B vaccine	19,000	8,068	10,932	12,288
Vehicle maintenance	4,500	865	3,635	1,669
Building maintenance	0	0	0	0
Vaccines	50,000	(1,134)	51,134	653
PHAB	5,500	0	5,500	0
CARF	500	0	500	10,502
IPLAN	2,000	0	2,000	343
Supplemental food coupons	425,510	0	425,510	0
Psychological testing materials	1,000	832	168	99
Miscellaneous expenditures	0	8,438	(8,438)	2,270
Refunds	10,500	14,714	(4,214)	19,341
<b>Total expenditures</b>	<b>4,667,050</b>	<b>4,151,692</b>	<b>515,358</b>	<b>4,537,735</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

County Health and Human Services Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Excess (deficiency) of revenues over (under) expenditures	(1,260,151)	(482,054)	778,097	(580,478)
Other financing sources (uses):				
Transfers out:				
General fund	0	0	0	(350,000)
Administrative rent	(145,814)	(522,814)	377,000	(145,814)
Insurance reimbursement	(375,400)	0	375,400	0
	(521,214)	(522,814)	(1,600)	(495,814)
Transfers in:				
Mental Health Fund	825,500	824,330	(1,170)	801,900
Senior Citizens Fund	59,178	56,000	(3,178)	59,178
	884,678	880,330	(4,348)	861,078
Total other financing sources (uses)	363,464	357,516	(5,948)	365,264
Net change in fund balance	<u>(\$896,687)</u>	(124,538)	<u>(\$772,149)</u>	(215,214)
Fund balance, beginning of year		<u>3,258,080</u>		<u>3,473,294</u>
Fund balance, end of year		<u>\$3,133,542</u>		<u>\$3,258,080</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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$1,231,562	\$1,176,000	\$1,251,728							
Interest on the total pension liability	3,492,759	3,194,904	2,916,900							
Changes of benefit changes	0	0	0							
Difference between expected and actual experience of the total pension liability	(1,458,515)	1,315,246	(450,802)							
Changes of assumptions	(126,416)	61,936	1,620,108							
Benefit payments, including refunds of employee contributions	(1,820,170)	(1,653,476)	(1,419,485)							
Net change in total pension liability	1,319,220	4,094,610	3,918,449							
Total pension liability - beginning	46,988,938	42,894,328	38,975,879							
Total pension liability - ending (a)	\$48,308,158	\$46,988,938	\$42,894,328							
Plan fiduciary net position:										
Contributions - employer	\$1,224,073	\$1,265,025	\$1,219,788							
Contributions - employees	510,863	545,967	490,532							
Net investment income	2,721,370	196,690	2,247,680							
Benefit payments, including refunds of employee contributions	(1,820,170)	(1,653,476)	(1,419,485)							
Other (net transfers)	196,917	(421,988)	18,910							
Net change in plan fiduciary net position	2,833,053	(67,782)	2,557,425							
Plan fiduciary net position - beginning	39,191,442	39,259,224	36,701,799							
Plan fiduciary net position - ending (b)	\$42,024,495	\$39,191,442	\$39,259,224							
Net pension liability(asset) - Ending (a) - (b)	\$6,283,663	\$7,797,496	\$3,635,104							
Plan fiduciary net position as a percentage of total pension liability	86.99%	83.41%	91.53%							
Covered valuation payroll	\$11,334,007	\$11,552,748	\$10,474,794							
Net pension liability as a percentage of covered valuation payroll	55.44%	67.49%	34.70%							

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$1,721,050	\$1,632,492	\$1,580,405							
Interest on the total pension liability	3,224,371	2,843,028	2,571,391							
Changes of benefit changes	0	0	0							
Difference between expected and actual experience of the total pension liability	(1,457,278)	1,445,616	(92,695)							
Changes of assumptions	(208,618)	134,085	173,538							
Benefit payments, including refunds of employee contributions	(1,038,853)	(746,888)	(517,153)							
Net change in total pension liability	2,240,672	5,308,333	3,715,486							
Total pension liability - beginning	42,823,175	37,514,842	33,799,356							
Total pension liability - ending (a)	\$45,063,847	\$42,823,175	\$37,514,842							
Plan fiduciary net position:										
Contributions - employer	\$1,570,701	\$1,667,726	\$1,469,279							
Contributions - employees	605,010	675,685	635,544							
Net investment income	2,217,117	163,404	1,783,437							
Benefit payments, including refunds of employee contributions	(1,038,853)	(746,888)	(517,153)							
Other (net transfers)	779,934	(1,269,222)	68,633							
Net change in plan fiduciary net position	4,133,909	490,705	3,439,740							
Plan fiduciary net position - beginning	32,373,280	31,882,575	28,442,835							
Plan fiduciary net position - ending (b)	\$36,507,189	\$32,373,280	\$31,882,575							
Net pension liability(asset) - Ending (a) - (b)	\$8,556,658	\$10,449,895	\$5,632,267							
Plan fiduciary net position as a percentage of total pension liability	81.01%	75.60%	84.99%							
Covered valuation payroll	\$8,026,944	\$8,671,839	\$7,936,533							
Net pension liability as a percentage of covered valuation payroll	106.60%	120.50%	70.97%							

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)

	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$95,247	\$125,140	\$136,655							
Interest on the total pension liability	386,666	391,532	392,507							
Changes of benefit changes	0	0	0							
Difference between expected and actual experience of the total pension liability	121,000	(286,298)	(403,343)							
Changes of assumptions	(6,261)	0	131,546							
Benefit payments, including refunds of employee contributions	(282,835)	(277,969)	(237,300)							
Net change in total pension liability	313,817	(47,595)	20,065							
Total pension liability - beginning	5,256,218	5,303,813	5,283,748							
Total pension liability - ending (a)	\$5,570,035	\$5,256,218	\$5,303,813							
Plan fiduciary net position:										
Contributions - employer	\$124,718	\$179,118	\$201,197							
Contributions - employees	27,981	35,881	38,891							
Net investment income	325,045	23,435	280,270							
Benefit payments, including refunds of employee contributions	(282,835)	(277,969)	(237,300)							
Other (net transfers)	51,392	14,406	(157,761)							
Net change in plan fiduciary net position	246,301	(25,129)	125,297							
Plan fiduciary net position - beginning	4,693,359	4,718,488	4,593,191							
Plan fiduciary net position - ending (b)	\$4,939,660	\$4,693,359	\$4,718,488							
Net pension liability(asset) - Ending (a) - (b)	\$630,375	\$562,859	\$585,325							
Plan fiduciary net position as a percentage of total pension liability	88.68%	89.29%	88.96%							
Covered valuation payroll	\$373,072	\$478,416	\$508,556							
Net pension liability as a percentage of covered valuation payroll	168.97%	117.65%	115.10%							

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>
2017	\$1,321,012	\$1,321,221	(\$209)	\$11,985,604	11.02%
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 11.05% 2017 calendar year contribution rate, 10.80% 2016 calendar year contribution rate, and covered valuation payroll of \$11,985,604.

**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>
2017	\$1,664,139	\$1,664,139	\$0	\$8,416,679	19.77%
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 19.89% 2017 calendar year contribution rate, 18.80% 2016 calendar year contribution rate, and covered valuation payroll of \$8,416,679.

**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>
2017	\$111,449	\$111,449	\$0	\$367,802	30.30%
2016	126,446	126,446	0	373,307	33.87%
2015	178,993	178,993	0	476,031	37.60%

\*Estimated based on 29.91% 2017 calendar year contribution rate, 33.43% 2016 calendar year contribution rate, and covered valuation payroll of \$367,802.

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**

The Courthouse Debt Service Fund had expenditures in excess of appropriations by \$114,825.

### **Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2016 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 2016 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): 27-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	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	3.75% to 14.50% including inflation





## **Supplementary Information**

# County of Kendall, Illinois

General Fund

Combining Balance Sheet

November 30, 2017

<b>ASSETS</b>	<b>General</b>	<b>County Special Reserve</b>	<b>Total General Fund</b>
Cash, deposits, and investments	\$14,327,835	\$265,001	\$14,592,836
Receivables:			
Property taxes	0	0	0
Due from State of Illinois	1,192,837	0	1,192,837
Other receivables	256,206	0	256,206
Prepaid expenses	356,423	0	356,423
Internal balances	140,001	0	140,001
<b>Total assets</b>	<b>\$16,273,302</b>	<b>\$265,001</b>	<b>\$16,538,303</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$220,903	\$0	\$220,903
Accrued payroll	290,370	0	290,370
<b>Total liabilities</b>	<b>511,273</b>	<b>0</b>	<b>511,273</b>
Deferred inflows of resources -			
Unavailable revenue	0	0	0
Fund balances:			
Nonspendable	356,423	0	356,423
Restricted	0	0	0
Committed	0	265,001	265,001
Assigned	0	0	0
Unassigned	15,405,606	0	15,405,606
<b>Total fund balance</b>	<b>15,762,029</b>	<b>265,001</b>	<b>16,027,030</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$16,273,302</b>	<b>\$265,001</b>	<b>\$16,538,303</b>

# County of Kendall, Illinois

## General Funds

### Combining Statement of Revenues, Expenditures and Changes in Fund Balances (With Summarized Figures for 2016)

	General	County Special Reserve	Total General Fund
Revenues:			
Property taxes	\$10,928,502	\$0	\$10,928,502
Intergovernmental revenue	7,519,682	0	7,519,682
Revenue from services, fine and forfeitures	3,749,289	0	3,749,289
Licenses and permits	770,223	0	770,223
Interest	128,776	0	128,776
Other revenue	251,599	0	251,599
<b>Total revenues</b>	<b>23,348,071</b>	<b>0</b>	<b>23,348,071</b>
Expenditures:			
General control and administration	7,333,473	0	7,333,473
Public safety	7,346,033	0	7,346,033
Judiciary and court related	4,831,293	0	4,831,293
County development	224,545	0	224,545
Corrections	4,642,131	0	4,642,131
Highways and streets	137,215	0	137,215
Public health	463,966	0	463,966
Education	87,161	0	87,161
<b>Total expenditures</b>	<b>25,065,817</b>	<b>0</b>	<b>25,065,817</b>
Excess (deficiency) of revenues over (under) expenditures	(1,717,746)	0	(1,717,746)
Other financing sources (uses):			
Transfers in	2,003,804	0	2,003,804
Transfers out	(648,355)	0	(648,355)
<b>Total other financing sources (uses)</b>	<b>1,355,449</b>	<b>0</b>	<b>1,355,449</b>
Net change in fund balance	(362,297)	0	(362,297)
Fund balances, beginning of year	16,124,326	265,001	16,389,327
<b>Fund balance, end of year</b>	<b>\$15,762,029</b>	<b>\$265,001</b>	<b>\$16,027,030</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2017

ASSETS	Special Revenue Funds				
	Totals	Animal Control	County Bridge	County Highway	County Motor Fuel Tax
Cash, deposits, and investments	\$16,653,177	\$185,196	\$1,150,531	\$256,880	\$1,530,426
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	703,627	0	240,241	0	134,173
Notes	255,443	0	0	0	0
Other receivables	146,670	16,131	0	5,584	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	(140,001)	0	0	0	0
<b>Total assets</b>	<b>\$17,618,916</b>	<b>\$201,327</b>	<b>\$1,390,772</b>	<b>\$262,464</b>	<b>\$1,664,599</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$519,667	\$1,878	\$15,283	\$24,276	\$0
Accrued payroll	67,327	2,439	0	13,941	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>586,994</b>	<b>4,317</b>	<b>15,283</b>	<b>38,217</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	12,644,070	197,010	1,375,489	224,247	1,664,599
Committed	4,542,586	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	(154,734)	0	0	0	0
<b>Total fund balance</b>	<b>17,031,922</b>	<b>197,010</b>	<b>1,375,489</b>	<b>224,247</b>	<b>1,664,599</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$17,618,916</b>	<b>\$201,327</b>	<b>\$1,390,772</b>	<b>\$262,464</b>	<b>\$1,664,599</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2017

ASSETS	Special Revenue Funds				
	Court Automation	Economic Development Commission	Extension Education	Federal Aid Matching	Indemnity
Cash, deposits, and investments	\$476,819	\$17,643	\$2	\$0	\$253,947
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	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>\$476,819</b>	<b>\$17,643</b>	<b>\$2</b>	<b>\$0</b>	<b>\$253,947</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$13	\$0	\$0	\$0
Accrued payroll	1,219	418	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>1,219</b>	<b>431</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	475,600	17,212	2	0	253,947
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>475,600</b>	<b>17,212</b>	<b>2</b>	<b>0</b>	<b>253,947</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$476,819</b>	<b>\$17,643</b>	<b>\$2</b>	<b>\$0</b>	<b>\$253,947</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

ASSETS	Special Revenue Funds				
	Liability Insurance	Community 708 Mental Health	Veterans' Assistance Commission	Recorder's Document Storage	Tuberculosis
Cash, deposits, and investments	\$673,643	\$10	\$515,240	\$495,692	\$9,783
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	12,331	0	0	14,575	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>\$685,974</b>	<b>\$10</b>	<b>\$515,240</b>	<b>\$510,267</b>	<b>\$9,783</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$17,621	\$5,596	\$2,539
Accrued payroll	0	0	3,153	2,213	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>20,774</b>	<b>7,809</b>	<b>2,539</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	685,974	10	494,466	502,458	7,244
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>685,974</b>	<b>10</b>	<b>494,466</b>	<b>502,458</b>	<b>7,244</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$685,974</b>	<b>\$10</b>	<b>\$515,240</b>	<b>\$510,267</b>	<b>\$9,783</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2017

ASSETS	Special Revenue Funds					
	Child Support Collection	Court Security	Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens
Cash, deposits, and investments	\$246,325	\$400,614	\$743,419	\$115,442	\$51,234	\$10,302
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	966	0	1,247	520	0	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>\$247,291</b>	<b>\$400,614</b>	<b>\$744,666</b>	<b>\$115,962</b>	<b>\$51,234</b>	<b>\$10,302</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$0	\$111	\$6,750	\$1,700	\$0	\$0
Accrued payroll	1,178	793	119	0	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>1,178</b>	<b>904</b>	<b>6,869</b>	<b>1,700</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	246,113	399,710	737,797	114,262	51,234	10,302
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>246,113</b>	<b>399,710</b>	<b>737,797</b>	<b>114,262</b>	<b>51,234</b>	<b>10,302</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$247,291</b>	<b>\$400,614</b>	<b>\$744,666</b>	<b>\$115,962</b>	<b>\$51,234</b>	<b>\$10,302</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

ASSETS	Special Revenue Funds					
	Courthouse Restoration	Tax Sale Automation	Document Storage	Law Library	Circuit Clerk G.I.S. Mapping	G.I.S. Recorder
Cash, deposits, and investments	\$9,077	\$16,939	\$526,438	\$46,965	\$526,534	\$97,944
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	0	0	0	0	24,546	3,064
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>\$9,077</b>	<b>\$16,939</b>	<b>\$526,438</b>	<b>\$46,965</b>	<b>\$551,080</b>	<b>\$101,008</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$100	\$0	\$0	\$9,287	\$587	\$0
Accrued payroll	0	1,500	4,589	189	4,354	913
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>100</b>	<b>1,500</b>	<b>4,589</b>	<b>9,476</b>	<b>4,941</b>	<b>913</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	8,977	15,439	521,849	37,489	546,139	100,095
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>8,977</b>	<b>15,439</b>	<b>521,849</b>	<b>37,489</b>	<b>546,139</b>	<b>100,095</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$9,077</b>	<b>\$16,939</b>	<b>\$526,438</b>	<b>\$46,965</b>	<b>\$551,080</b>	<b>\$101,008</b>



County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

ASSETS	Special Revenue Funds				
	Social Security	Restricted for WIC	Sheriff Prev. Alcohol/Criminal Violence	Coroner Death Certificate Grant	Sale in Error Interest
Cash, deposits, and investments	\$28,067	\$67,960	\$68,797	\$4,585	\$82,801
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	1,262	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>\$28,067</b>	<b>\$67,960</b>	<b>\$70,059</b>	<b>\$4,585</b>	<b>\$82,801</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$400	\$0
Accrued payroll	28,067	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>28,067</b>	<b>0</b>	<b>0</b>	<b>400</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	0	67,960	70,059	4,185	82,801
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>0</b>	<b>67,960</b>	<b>70,059</b>	<b>4,185</b>	<b>82,801</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$28,067</b>	<b>\$67,960</b>	<b>\$70,059</b>	<b>\$4,585</b>	<b>\$82,801</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

	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	\$66,116	\$3,865	\$324,969	\$0	\$106,507
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	4,548	0	0	0	0
Other receivables	195	0	0	12,942	1,015
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>\$70,859</b>	<b>\$3,865</b>	<b>\$324,969</b>	<b>\$12,942</b>	<b>\$107,522</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$12,942	\$934
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>12,942</b>	<b>934</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	70,859	3,865	324,969	0	106,588
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>70,859</b>	<b>3,865</b>	<b>324,969</b>	<b>0</b>	<b>106,588</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$70,859</b>	<b>\$3,865</b>	<b>\$324,969</b>	<b>\$12,942</b>	<b>\$107,522</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2017

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	\$11,315	\$135,474	\$104,805	\$1,788,858	\$34,768
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	246,560	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>\$11,355</b>	<b>\$135,474</b>	<b>\$104,805</b>	<b>\$2,035,418</b>	<b>\$34,768</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$0	\$0
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>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	11,355	135,474	104,805	2,035,418	34,768
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>11,355</b>	<b>135,474</b>	<b>104,805</b>	<b>2,035,418</b>	<b>34,768</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$11,355</b>	<b>\$135,474</b>	<b>\$104,805</b>	<b>\$2,035,418</b>	<b>\$34,768</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

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	\$170,270	\$9,136	\$0	\$44,442	\$16,877	\$59,729
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	233,895	0	0	0	0	0
Notes	0	0	0	0	0	0
Other receivables	21,233	0	0	1,373	88	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>\$425,398</b>	<b>\$9,136</b>	<b>\$0</b>	<b>\$45,815</b>	<b>\$16,965</b>	<b>\$59,729</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$190,754	\$413	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>190,754</b>	<b>413</b>	<b>0</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	234,644	8,723	0	45,815	16,965	59,729
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>234,644</b>	<b>8,723</b>	<b>0</b>	<b>45,815</b>	<b>16,965</b>	<b>59,729</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$425,398</b>	<b>\$9,136</b>	<b>\$0</b>	<b>\$45,815</b>	<b>\$16,965</b>	<b>\$59,729</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

ASSETS	Special Revenue Funds				
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary
Cash, deposits, and investments	\$58,883	\$32,325	\$3,230	\$0	\$143,112
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	1,540	0	2,500	0	10,000
Inventory	0	0	0	0	0
Prepaid expenses	0	0	0	0	0
Internal balances	0	0	0	(1,317)	0
<b>Total assets</b>	<b>\$60,423</b>	<b>\$32,325</b>	<b>\$5,730</b>	<b>(\$1,317)</b>	<b>\$153,112</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$1,951	\$432	\$0	\$0	\$16,497
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>1,951</b>	<b>432</b>	<b>0</b>	<b>0</b>	<b>16,497</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	58,472	31,893	5,730	0	136,615
Committed	0	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	0	0	0	(1,317)	0
<b>Total fund balance</b>	<b>58,472</b>	<b>31,893</b>	<b>5,730</b>	<b>(1,317)</b>	<b>136,615</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$60,423</b>	<b>\$32,325</b>	<b>\$5,730</b>	<b>(\$1,317)</b>	<b>\$153,112</b>

County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

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	\$42,735	\$31,128	\$0	\$74,139	\$0
Receivables:						
Property taxes	0	0	0	0	0	0
Due from State of Illinois	0	0	0	90,822	0	0
Notes	0	0	0	0	0	0
Other receivables	0	4,000	0	0	0	0
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	0	0	(90,822)	0	0
<b>Total assets</b>	<b>\$125</b>	<b>\$46,735</b>	<b>\$31,128</b>	<b>\$0</b>	<b>\$74,139</b>	<b>\$0</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$0	\$0	\$0	\$95,019	\$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>95,019</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	46,735	31,128	0	74,139	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	0	0	(95,019)	0	0
<b>Total fund balance</b>	<b>125</b>	<b>46,735</b>	<b>31,128</b>	<b>(95,019)</b>	<b>74,139</b>	<b>0</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$125</b>	<b>\$46,735</b>	<b>\$31,128</b>	<b>\$0</b>	<b>\$74,139</b>	<b>\$0</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2017

ASSETS	Special Revenue Funds					
	County Drug Service Fund	Drug Court	Cook County Reimbursement	Sheriff Special Assignment	County Clerk Automation	Violent Crime Victims Assistance
Cash, deposits, and investments	\$3,195	\$0	\$0	\$0	\$17,791	\$0
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	0	304	0	5,306	4,700	0
Inventory	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0
Internal balances	0	(32,018)	(12,457)	(3,387)	0	0
<b>Total assets</b>	<b>\$3,195</b>	<b>(\$31,714)</b>	<b>(\$12,457)</b>	<b>\$1,919</b>	<b>\$22,491</b>	<b>\$0</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>						
Liabilities:						
Accounts payable	\$0	\$5,844	\$4,649	\$3,411	\$0	\$0
Accrued payroll	0	1,460	0	782	0	0
Accrued interest	0	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>7,304</b>	<b>4,649</b>	<b>4,193</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	3,195	0	0	0	22,491	0
Committed	0	0	0	0	0	0
Assigned	0	0	0	0	0	0
Unassigned	0	(39,018)	(17,106)	(2,274)	0	0
<b>Total fund balance</b>	<b>3,195</b>	<b>(39,018)</b>	<b>(17,106)</b>	<b>(2,274)</b>	<b>22,491</b>	<b>0</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$3,195</b>	<b>(\$31,714)</b>	<b>(\$12,457)</b>	<b>\$1,919</b>	<b>\$22,491</b>	<b>\$0</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2017

ASSETS	Capital Projects Funds				
	Capital Improvement	Animal Control Capital Improvement	County Building	Courthouse Expansion Construction	Public Safety Capital Improvement
Cash, deposits, and investments	\$1,297,096	\$134,712	\$962,352	\$4,386	\$2,235,414
Property taxes	0	0	0	0	0
Due from State of Illinois	4,496	0	0	0	0
Notes	0	0	0	0	4,335
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>\$1,301,592</b>	<b>\$134,712</b>	<b>\$962,352</b>	<b>\$4,386</b>	<b>\$2,239,749</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$257	\$0	\$0	\$99,948
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>257</b>	<b>0</b>	<b>0</b>	<b>99,948</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	1,301,592	134,455	962,352	4,386	2,139,801
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>1,301,592</b>	<b>134,455</b>	<b>962,352</b>	<b>4,386</b>	<b>2,139,801</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$1,301,592</b>	<b>\$134,712</b>	<b>\$962,352</b>	<b>\$4,386</b>	<b>\$2,239,749</b>



County of Kendall, Illinois  
 Non-Major Governmental Funds  
 Combining Balance Sheet (Continued)  
 November 30, 2017

ASSETS	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Administrative Building Bond Proceeds 2011
Cash, deposits, and investments	\$122,890	\$3,278	\$0
Receivables:			
Property taxes	0	0	0
Due from State of Illinois	0	0	0
Notes	0	0	0
Other receivables	1,208	0	0
Inventory	0	0	0
Prepaid expenses	0	0	0
Internal balances	0	0	0
<b>Total assets</b>	<b>\$124,098</b>	<b>\$3,278</b>	<b>\$0</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	123,623	3,278	0
Committed	0	0	0
Assigned	0	0	0
Unassigned	0	0	0
<b>Total fund balance</b>	<b>123,623</b>	<b>3,278</b>	<b>0</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$124,098</b>	<b>\$3,278</b>	<b>\$0</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, 2017

	<b>Special Revenue Funds</b>				
	<b>Totals</b>	<b>Animal Control</b>	<b>County Bridge</b>	<b>County Highway</b>	<b>County Motor Fuel Tax</b>
<b>Revenues:</b>					
Property taxes	\$4,976,995	\$0	\$499,034	\$1,497,082	\$0
Intergovernmental revenue	4,896,257	0	616,761	55,575	1,666,736
Revenue from services, fine and forfeitures	2,433,555	253,147	0	110,943	0
Licenses and permits	0	0	0	0	0
Interest	10,690	0	6	15	1,185
Other revenue	206,358	5,280	0	52,750	0
Total revenue	12,523,855	258,427	1,115,801	1,716,365	1,667,921
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	3,288,416	0	0	0	0
Public safety	1,768,534	156,021	0	0	0
Judiciary and court related	957,682	0	0	0	0
County development	36,325	0	0	0	0
Corrections	146,039	0	0	0	0
Highways and bridges	1,445,876	0	11,183	1,407,113	0
Public health	393,768	0	0	0	0
Education	187,391	0	0	0	0
Debt service:	0				
Principal	1,130,444	0	0	10,444	0
Interest	379,093	0	0	1,788	0
Fiscal agent fees	1,130	0	0	0	0
Capital outlay	5,080,478	0	512,748	172,525	1,980,034
Total expenditures	14,815,176	156,021	523,931	1,591,870	1,980,034
Excess (deficiency) of revenues over expenditures	(2,291,321)	102,406	591,870	124,495	(312,113)
<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	2,399,515	0	37,895	0	0
Transfers out	(1,300,278)	(43,057)	0	(100,000)	0
Total other financing sources (uses)	1,099,237	(43,057)	37,895	(100,000)	0
Net change in fund balances	(1,192,084)	59,349	629,765	24,495	(312,113)
Fund balances, beginning of year	18,224,006	137,661	745,724	199,752	1,976,712
Fund balances, end of year	\$17,031,922	\$197,010	\$1,375,489	\$224,247	\$1,664,599

# 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, 2017

	<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	\$187,313	\$0	\$0
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	192,133	0	0	0	8,140
Licenses and permits	0	0	0	0	0
Interest	0	0	1	0	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>192,133</b>	<b>0</b>	<b>187,314</b>	<b>0</b>	<b>8,140</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	219,466	0	0	0	0
County development	0	26,594	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Education	0	0	187,313	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>219,466</b>	<b>26,594</b>	<b>187,313</b>	<b>0</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(27,333)</b>	<b>(26,594)</b>	<b>1</b>	<b>0</b>	<b>8,140</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	29,514	0	0	0
Transfers out	0	0	0	(37,895)	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>29,514</b>	<b>0</b>	<b>(37,895)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(27,333)</b>	<b>2,920</b>	<b>1</b>	<b>(37,895)</b>	<b>8,140</b>
<b>Fund balances, beginning of year</b>	<b>502,933</b>	<b>14,292</b>	<b>1</b>	<b>37,895</b>	<b>245,807</b>
<b>Fund balances, end of year</b>	<b>\$475,600</b>	<b>\$17,212</b>	<b>\$2</b>	<b>\$0</b>	<b>\$253,947</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, 2017

	<b>Special Revenue Funds</b>				
	<b>Liability Insurance</b>	<b>Community 708 Mental Health</b>	<b>Veterans' Assistance Commission</b>	<b>Recorder's Document Storage</b>	<b>Tuberculosis</b>
<b>Revenues:</b>					
Property taxes	\$1,097,816	\$928,343	\$402,973	\$0	\$15,021
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	0	0	0	199,146	0
Licenses and permits	0	0	0	0	0
Interest	12	11	4	0	1
Other revenue	130,293	0	0	0	0
<b>Total revenue</b>	<b>1,228,121</b>	<b>928,354</b>	<b>402,977</b>	<b>199,146</b>	<b>15,022</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	1,118,716	0	272,769	218,828	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	104,016	0	0	15,000
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	16,163	0	0
<b>Total expenditures</b>	<b>1,118,716</b>	<b>104,016</b>	<b>288,932</b>	<b>218,828</b>	<b>15,000</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>109,405</b>	<b>824,338</b>	<b>114,045</b>	<b>(19,682)</b>	<b>22</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	11,405	0	0	0	0
Transfers out	0	(824,330)	(26,517)	0	0
<b>Total other financing sources (uses)</b>	<b>11,405</b>	<b>(824,330)</b>	<b>(26,517)</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>120,810</b>	<b>8</b>	<b>87,528</b>	<b>(19,682)</b>	<b>22</b>
<b>Fund balances, beginning of year</b>	<b>565,164</b>	<b>2</b>	<b>406,938</b>	<b>522,140</b>	<b>7,222</b>
<b>Fund balances, end of year</b>	<b>\$685,974</b>	<b>\$10</b>	<b>\$494,466</b>	<b>\$502,458</b>	<b>\$7,244</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, 2017

	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	\$349,413
Intergovernmental revenue	11,959	0	0	0	0	0
Revenue from services, fine and forfeitures	55,347	175,658	191,429	33,160	7,410	0
Licenses and permits	0	0	0	0	0	0
Interest	0	0	0	0	0	4
Other revenue	0	0	0	0	0	0
<b>Total revenue</b>	<b>67,306</b>	<b>175,658</b>	<b>191,429</b>	<b>33,160</b>	<b>7,410</b>	<b>349,417</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	65,405	26,249	158,220	16,188	3,265	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	271,008
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>65,405</b>	<b>26,249</b>	<b>158,220</b>	<b>16,188</b>	<b>3,265</b>	<b>271,008</b>
Excess (deficiency) of revenues over expenditures	1,901	149,409	33,209	16,972	4,145	78,409
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	14,190	0	0
Transfers out	0	(80,000)	(30,000)	0	0	(81,500)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(80,000)</b>	<b>(30,000)</b>	<b>14,190</b>	<b>0</b>	<b>(81,500)</b>
Net change in fund balances	1,901	69,409	3,209	31,162	4,145	(3,091)
Fund balances, beginning of year	244,212	330,301	734,588	83,100	47,089	13,393
<b>Fund balances, end of year</b>	<b>\$246,113</b>	<b>\$399,710</b>	<b>\$737,797</b>	<b>\$114,262</b>	<b>\$51,234</b>	<b>\$10,302</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, 2017

	Special Revenue Funds				
	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library	G.I.S. Mapping
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	0
Revenue from services, fine and forfeitures	0	19,915	126,187	51,908	336,659
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	0
Other revenue	3,705	0	0	0	0
<b>Total revenue</b>	<b>3,705</b>	<b>19,915</b>	<b>126,187</b>	<b>51,908</b>	<b>336,659</b>
Expenditures:					
Current:					
General control and administration	0	20,255	0	0	307,324
Public safety	0	0	0	0	0
Judiciary and court related	0	0	268,503	91,941	0
County development	6,083	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
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>6,083</b>	<b>20,255</b>	<b>268,503</b>	<b>91,941</b>	<b>307,324</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(2,378)</b>	<b>(340)</b>	<b>(142,316)</b>	<b>(40,033)</b>	<b>29,335</b>
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	(60,645)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(60,645)</b>
<b>Net change in fund balances</b>	<b>(2,378)</b>	<b>(340)</b>	<b>(142,316)</b>	<b>(40,033)</b>	<b>(31,310)</b>
<b>Fund balances, beginning of year</b>	<b>11,355</b>	<b>15,779</b>	<b>664,165</b>	<b>77,522</b>	<b>577,449</b>
<b>Fund balances, end of year</b>	<b>\$8,977</b>	<b>\$15,439</b>	<b>\$521,849</b>	<b>\$37,489</b>	<b>\$546,139</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, 2017

	Special Revenue Funds				
	G.I.S. Recorder	Social Security	Restricted for WIC	Sheriff Prev. Alcohol/ Criminal Violence	Coroner Death Certificate Grant
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0	9,191
Revenue from services, fine and forfeitures	41,888	0	0	21,586	0
Licenses and permits	0	0	0	0	0
Interest	0	0	(444)	0	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>41,888</b>	<b>0</b>	<b>(444)</b>	<b>21,586</b>	<b>9,191</b>
Expenditures:					
Current:					
General control and administration	47,885	4,048	0	0	5,882
Public safety	0	13,480	0	4,348	0
Judiciary and court related	0	5,365	0	0	0
County development	0	242	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	1,110	0	0	0
Public health	0	3,744	0	0	0
Education	0	78	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>47,885</b>	<b>28,067</b>	<b>0</b>	<b>4,348</b>	<b>5,882</b>
Excess (deficiency) of revenues over expenditures	(5,997)	(28,067)	(444)	17,238	3,309
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	28,067	0	0	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>28,067</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	(5,997)	0	(444)	17,238	3,309
Fund balances, beginning of year	106,092	0	68,404	52,821	876
<b>Fund balances (deficit), end of year</b>	<b>\$100,095</b>	<b>\$0</b>	<b>\$67,960</b>	<b>\$70,059</b>	<b>\$4,185</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, 2017

	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	21,900	0	0	0	176,994	16,565
Licenses and permits	0	0	0	0	0	0
Interest	0	19	0	0	0	0
Other revenue	0	0	0	8,000	0	0
<b>Total revenue</b>	<b>21,900</b>	<b>19</b>	<b>0</b>	<b>8,000</b>	<b>176,994</b>	<b>16,565</b>
Expenditures:						
Current:						
General control and administration	0	449	0	0	176,994	0
Public safety	0	0	0	0	0	8,482
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
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>449</b>	<b>0</b>	<b>0</b>	<b>176,994</b>	<b>8,482</b>
Excess (deficiency) of revenues over expenditures	21,900	(430)	0	8,000	0	8,083
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	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>0</b>
Net change in fund balances	21,900	(430)	0	8,000	0	8,083
Fund balances, beginning of year	60,901	71,289	3,865	316,969	0	98,505
<b>Fund balances, end of year</b>	<b>\$82,801</b>	<b>\$70,859</b>	<b>\$3,865</b>	<b>\$324,969</b>	<b>\$0</b>	<b>\$106,588</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, 2017

	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	6,670	0	0
Revenue from services, fine and forfeitures	1,485	0	0	3,428	16,910
Licenses and permits	0	0	0	0	0
Interest	0	0	26	8,965	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>1,485</b>	<b>0</b>	<b>6,696</b>	<b>12,393</b>	<b>16,910</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	0	0	0
Public safety	0	0	4,698	0	0
Judiciary and court related	0	0	0	0	6,002
County development	0	0	0	3,406	0
Corrections	0	0	0	0	0
Highways and bridges	0	13,200	0	0	0
Public health	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>13,200</b>	<b>4,698</b>	<b>3,406</b>	<b>6,002</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,485</b>	<b>(13,200)</b>	<b>1,998</b>	<b>8,987</b>	<b>10,908</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	(4,514)	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(4,514)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>1,485</b>	<b>36,800</b>	<b>1,998</b>	<b>4,473</b>	<b>10,908</b>
<b>Fund balances, beginning of year</b>	<b>9,870</b>	<b>98,674</b>	<b>102,807</b>	<b>2,030,945</b>	<b>23,860</b>
<b>Fund balances, end of year</b>	<b>\$11,355</b>	<b>\$135,474</b>	<b>\$104,805</b>	<b>\$2,035,418</b>	<b>\$34,768</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, 2017

	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	989,754	0	0	0	0	0
Revenue from services, fine and forfeitures	0	9,910	0	22,463	1,599	6,608
Licenses and permits	0	0	0	0	0	0
Interest	97	0	0	0	0	0
Other revenue	3,200	0	0	0	0	0
<b>Total revenue</b>	<b>993,051</b>	<b>9,910</b>	<b>0</b>	<b>22,463</b>	<b>1,599</b>	<b>6,608</b>
Expenditures:						
Current:						
General control and administration	970,733	13,033	0	0	0	0
Public safety	0	0	0	4,674	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
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	20,326	0	0
<b>Total expenditures</b>	<b>970,733</b>	<b>13,033</b>	<b>0</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
Excess (deficiency) of revenues over expenditures	22,318	(3,123)	0	(2,537)	1,599	6,608
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	(5,905)	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>45,095</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Net change in fund balances	67,413	(3,123)	0	(2,537)	1,599	6,608
Fund balances, beginning of year	167,231	11,846	0	48,352	15,366	53,121
<b>Fund balances, end of year</b>	<b>\$234,644</b>	<b>\$8,723</b>	<b>\$0</b>	<b>\$45,815</b>	<b>\$16,965</b>	<b>\$59,729</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, 2017

	Special Revenue Funds				
	Sheriff FTA	Animal Medical Care	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	3,016	0
Revenue from services, fine and forfeitures	17,640	0	3,250	0	102,000
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	43
Other revenue	0	950	0	0	0
<b>Total revenue</b>	<b>17,640</b>	<b>950</b>	<b>3,250</b>	<b>3,016</b>	<b>102,043</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	0	0	0	1,459	0
Public safety	20,761	1,867	0	0	94,590
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	13,270	0	0
Public health	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>20,761</b>	<b>1,867</b>	<b>13,270</b>	<b>1,459</b>	<b>94,590</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,121)</b>	<b>(917)</b>	<b>(10,020)</b>	<b>1,557</b>	<b>7,453</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>(3,121)</b>	<b>(917)</b>	<b>(10,020)</b>	<b>1,557</b>	<b>7,453</b>
<b>Fund balances, beginning of year</b>	<b>61,593</b>	<b>32,810</b>	<b>15,750</b>	<b>(2,874)</b>	<b>129,162</b>
<b>Fund balances, end of year</b>	<b>\$58,472</b>	<b>\$31,893</b>	<b>\$5,730</b>	<b>(\$1,317)</b>	<b>\$136,615</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, 2017

	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	1,332,098	0
Revenue from services, fine and forfeitures	0	8,500	4,979	0	0
Licenses and permits	0	0	0	0	0
Interest	0	42	0	0	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>0</b>	<b>8,542</b>	<b>4,979</b>	<b>1,332,098</b>	<b>0</b>
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
Public safety	0	1,524	0	1,363,601	0
Judiciary and court related	0	0	81	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
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>1,524</b>	<b>81</b>	<b>1,363,601</b>	<b>0</b>
Excess (deficiency) of revenues over expenditures	0	7,018	4,898	(31,503)	0
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	93,665
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>93,665</b>
Net change in fund balances	0	7,018	4,898	(31,503)	93,665
Fund balances (deficit), beginning of year	125	39,717	26,230	(63,516)	(19,526)
<b>Fund balances (deficit), end of year</b>	<b>\$125</b>	<b>\$46,735</b>	<b>\$31,128</b>	<b>(\$95,019)</b>	<b>\$74,139</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, 2017

	Special Revenue Funds				
	HGBF K-9 Grant Fund	County Drug Service Fund	Drug Court	Cook County Reimbursement	Sheriff Special Assignment
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	15,431	0	0
Revenue from services, fine and forfeitures	0	2,590	1,349	135,936	31,265
Licenses and permits	0	0	0	0	0
Interest	0	0	0	0	0
Other revenue	0	0	0	0	0
Total revenue	0	2,590	16,780	135,936	31,265
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
Public safety	3,129	0	0	0	39,550
Judiciary and court related	0	0	86,872	0	0
County development	0	0	0	0	0
Corrections	0	0	0	146,039	0
Highways and bridges	0	0	0	0	0
Public health	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
Total expenditures	3,129	0	86,872	146,039	39,550
Excess (deficiency) of revenues over expenditures	(3,129)	2,590	(70,092)	(10,103)	(8,285)
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
Total other financing sources (uses)	0	0	0	0	0
Net change in fund balances	(3,129)	2,590	(70,092)	(10,103)	(8,285)
Fund balances, beginning of year	3,129	605	31,074	(7,003)	6,011
Fund balances, end of year	\$0	\$3,195	(\$39,018)	(\$17,106)	(\$2,274)

# 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, 2017

	<b>Special Revenue Funds</b>	
	<b>County Clerk Automation Fund</b>	<b>Violent Crime Victims Assistance Fund</b>
<b>Revenues:</b>		
Property taxes	\$0	\$0
Intergovernmental revenue	0	10,125
Revenue from services, fine and forfeitures	23,528	0
Licenses and permits	0	0
Interest	0	0
Other revenue	0	0
Total revenue	23,528	10,125
<b>Expenditures:</b>		
Current:		
General control and administration	1,037	0
Public safety	0	0
Judiciary and court related	0	10,125
County development	0	0
Corrections	0	0
Highways and bridges	0	0
Public health	0	0
Education	0	0
Debt service:		
Principal	0	0
Interest	0	0
Fiscal agent fees	0	0
Capital outlay	0	0
Total expenditures	1,037	10,125
Excess (deficiency) of revenues over expenditures	22,491	0
<b>Other financing sources and (uses):</b>		
Proceeds from long-term debt	0	0
Issuance of refunding bonds	0	0
Payment to refunded bonds escrow agent	0	0
Transfers in	0	0
Transfers out	0	0
Total other financing sources (uses)	0	0
Net change in fund balances	22,491	0
Fund balances, beginning of year	0	0
Fund balances, end of year	\$22,491	\$0

# 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, 2017

	Capital Project Funds				
	Capital Improvement	Animal Control Capital Improvement	County Building	Courthouse Expansion Construction	Public Safety Capital Improvements
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	156,545	0	7,500	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	2,180	0	0	0
<b>Total revenue</b>	<b>156,545</b>	<b>2,180</b>	<b>7,500</b>	<b>2</b>	<b>0</b>
Expenditures:					
Current:					
General control and administration	129,004	0	0	0	0
Public safety	0	3,044	0	0	48,765
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
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	22,669	0	0	0	2,356,013
<b>Total expenditures</b>	<b>151,673</b>	<b>3,044</b>	<b>0</b>	<b>0</b>	<b>2,404,778</b>
Excess (deficiency) of revenues over expenditures	4,872	(864)	7,500	2	(2,404,778)
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	155,915	10,000	100,000	0	325,000
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>155,915</b>	<b>10,000</b>	<b>100,000</b>	<b>0</b>	<b>325,000</b>
Net change in fund balances	160,787	9,136	107,500	2	(2,079,778)
Fund balances (deficit), beginning of year	1,140,805	125,319	854,852	4,384	4,219,579
<b>Fund balances (deficit), end of year</b>	<b>\$1,301,592</b>	<b>\$134,455</b>	<b>\$962,352</b>	<b>\$4,386</b>	<b>\$2,139,801</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, 2017

	<b>Debt Service Funds</b>		
	<b>Administrative Debt Service</b>	<b>Jail Bond Debt Service</b>	<b>Administrative Building Bond Proceeds - 2011</b>
<b>Revenues:</b>			
Property taxes	\$0	\$0	\$0
Intergovernmental revenue	14,896	0	0
Revenue from services, fine and forfeitures	0	0	0
Licenses and permits	0	0	0
Interest	216	485	0
Other revenue	0	0	0
Total revenue	15,112	485	0
<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
Education	0	0	0
<b>Debt service:</b>			
Principal	170,000	950,000	0
Interest	120,905	256,400	0
Fiscal agent fees	565	565	0
Capital outlay	0	0	0
Total expenditures	291,470	1,206,965	0
Excess (deficiency) of revenues over expenditures	(276,358)	(1,206,480)	0
<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	285,814	1,207,050	0
Transfers out	0	0	(5,915)
Total other financing sources (uses)	285,814	1,207,050	(5,915)
Net change in fund balances	9,456	570	(5,915)
Fund balances (deficit), beginning of year	114,167	2,708	5,915
Fund balances (deficit), end of year	\$123,623	\$3,278	\$0



# 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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
<b>Revenues:</b>				
Revenues from services, fines and forfeitures:				
Tags and claims	\$184,000	\$202,356	\$18,356	\$193,614
Fines and fees	25,000	38,306	13,306	25,209
Intact registration fee	12,000	12,485	485	15,614
	221,000	253,147	32,147	234,437
<b>Other revenue:</b>				
Donations	5,000	5,012	12	3,201
Miscellaneous revenue	300	268	(32)	197
	5,300	5,280	(20)	3,398
<b>Total revenues</b>	<b>226,300</b>	<b>258,427</b>	<b>32,127</b>	<b>237,835</b>
<b>Expenditures:</b>				
Public safety:				
Administrator's salary	6,500	6,552	(52)	6,350
Other salaries	61,906	56,951	4,955	57,470
Salary - animal control warden	47,800	48,224	(424)	40,189
Salary - asst. animal control warden	29,120	19,199	9,921	2,876
Supplies	2,000	1,110	890	1,331
Postage	1,100	1,265	(165)	973
Vehicle expense/gas	2,500	558	1,942	1,137
Equipment	4,000	870	3,130	2,256
Observation and disposal	500	150	350	300
Training	1,500	688	812	393
Telephone/pager	250	571	(321)	140
Microchip	1,700	0	1,700	1,738
Transportation, board care	15,000	11,974	3,026	9,385
Volunteers/public relations	1,000	447	553	1,228
Neuter/spay fees	0	0	0	223
Rabies tags	2,500	1,994	506	3,538
Uniforms	500	305	195	0
Kennel expenditures	0	0	0	333
Capital expenditures	2,500	5,163	(2,663)	4,410
<b>Total expenditures</b>	<b>180,376</b>	<b>156,021</b>	<b>24,355</b>	<b>134,270</b>
Excess (deficiency) of revenues over (under) expenditures	45,924	102,406	56,482	103,565

# 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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Other financing sources (uses):				
Operating transfers out:				
General Fund	(8,491)	(10,991)	(2,500)	(8,665)
Building Fund	(10,000)	(10,000)	0	(60,000)
IMRF/SS Fund	(25,890)	(22,066)	3,824	(16,838)
Total other financing sources (uses)	(44,381)	(43,057)	1,324	(85,503)
Net change in fund balance	<u>\$1,543</u>	59,349	<u>\$57,806</u>	18,062
Fund balance, beginning of year		<u>137,661</u>		<u>119,599</u>
Fund balance, end of year		<u>\$197,010</u>		<u>\$137,661</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$500,000	\$499,034	(\$966)	\$548,631
Intergovernmental revenue - State and municipal reimbursements	155,000	616,761	461,761	1,777,409
Interest	0	6	6	4
Total revenues	655,000	1,115,801	460,801	2,326,044
Expenditures -				
Highways and bridges:				
Township bridge program	0	11,183	(11,183)	15,548
Construction of bridges	650,000	512,748	137,252	1,768,543
Total expenditures	650,000	523,931	126,069	1,784,091
Excess (deficiency) of revenues over (under) expenditures	5,000	591,870	586,870	541,953
Other financing sources (uses):				
Operating transfers in:				
Federal Aid Matching	35,000	37,895	2,895	0
Total other financing sources (uses)	35,000	37,895	2,895	0
Net change in fund balance	<u>\$40,000</u>	629,765	<u>\$589,765</u>	541,953
Fund balance, beginning of year		<u>745,724</u>		<u>203,771</u>
Fund balance, end of year		<u>\$1,375,489</u>		<u>\$745,724</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$1,500,000	\$1,497,082	(\$2,918)	\$1,495,919
Intergovernmental revenue -				
Federal salary reimbursement	55,000	55,575	575	108,460
Revenues from services, fines and forfeitures:				
Engineering fees	50,000	68,734	18,734	75,788
Overweight permits	20,000	42,209	22,209	40,618
	70,000	110,943	40,943	116,406
Other revenue -				
Miscellaneous revenue	65,000	52,750	(12,250)	29,973
Interest	0	15	15	11
<b>Total revenues</b>	<b>1,690,000</b>	<b>1,716,365</b>	<b>26,365</b>	<b>1,750,769</b>
<b>Expenditures:</b>				
Highways and bridges:				
Salary - superintendent	109,000	110,997	(1,997)	108,305
Other salaries	600,831	633,445	(32,614)	670,234
Utilities	1,000	1,050	(50)	1,049
Cellular phones	3,000	2,849	151	3,169
Mileage	3,500	3,418	82	3,322
Office supplies	3,000	2,980	20	2,607
Freight and postage	1,500	1,163	337	1,157
Equipment and maintenance	80,000	120,235	(40,235)	92,503
Building and grounds maintenance	75,000	41,263	33,737	129,482
Dues and conferences	5,000	4,937	63	4,061
Overtime compensation	45,000	42,872	2,128	28,390
Temporary salaries	55,000	44,178	10,822	32,675
Gasoline and oil	100,000	58,338	41,662	58,309
Street lights and maintenance	25,000	16,430	8,570	20,446
Highway maintenance material	250,000	162,993	87,007	150,499
Pavement and stripping	35,000	17,953	17,047	29,877
Traffic signal maintenance	20,000	35,451	(15,451)	21,970
Sign supplies	25,000	30,387	(5,387)	16,860
Clothing allowance	2,500	4,900	(2,400)	0
Road and bridge maintenance	50,000	54,797	(4,797)	54,430
Engineering supplies	5,000	4,346	654	3,096
	1,494,331	1,394,982	99,349	1,432,441

# 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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Debt service - principal	0	10,444	(10,444)	12,813
Debt service - interest	0	1,788	(1,788)	2,196
Capital equipment	185,000	184,656	344	225,445
<b>Total expenditures</b>	<b>1,679,331</b>	<b>1,591,870</b>	<b>87,461</b>	<b>1,672,895</b>
Excess (deficiency) of revenues over (under) expenditures	10,669	124,495	113,826	77,874
Other financing sources (uses):				
Proceeds from long-term debt	0	0	0	69,061
Operating transfers out - Building Fund	(100,000)	(100,000)	0	(40,000)
<b>Total other financing sources (uses)</b>	<b>(100,000)</b>	<b>(100,000)</b>	<b>0</b>	<b>29,061</b>
Net change in fund balance	<u>(\$89,331)</u>	24,495	<u>\$113,826</u>	106,935
Fund balance, beginning of year		<u>199,752</u>		<u>92,817</u>
Fund balance, end of year		<u>\$224,247</u>		<u>\$199,752</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
State allotments	\$1,400,000	\$1,528,133	\$128,133	\$1,488,187
County consolidated program	270,000	138,603	(131,397)	277,167
	1,670,000	1,666,736	(3,264)	1,765,354
Interest	1,000	1,185	185	782
Total revenues	1,671,000	1,667,921	(3,079)	1,766,136
Expenditures -				
Highways and bridges:				
Road construction and maintenance	2,500,000	1,980,034	519,966	1,239,800
Total expenditures	2,500,000	1,980,034	519,966	1,239,800
Net change in fund balances	<u>(\$829,000)</u>	(312,113)	<u>\$516,887</u>	526,336
Fund balance, beginning of year		<u>1,976,712</u>		<u>1,450,376</u>
Fund balance, end of year		<u>\$1,664,599</u>		<u>\$1,976,712</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected by Circuit Clerk	\$200,000	\$192,133	(\$7,867)	\$141,331
<b>Total revenues</b>	<b>200,000</b>	<b>192,133</b>	<b>(7,867)</b>	<b>141,331</b>
Expenditures -				
Judiciary and courts:				
Salaries	69,362	65,514	3,848	64,958
Court automation costs	300,000	153,952	146,048	187,575
<b>Total expenditures</b>	<b>369,362</b>	<b>219,466</b>	<b>149,896</b>	<b>252,533</b>
Excess (deficiency) of revenues over (under) expenditures	(169,362)	(27,333)	142,029	(111,202)
Other financing sources (uses):				
Operating transfers out:				
General Fund	(45,000)	0	45,000	0
<b>Total other financing sources (uses)</b>	<b>(45,000)</b>	<b>0</b>	<b>45,000</b>	<b>0</b>
<b>Net change in fund balances</b>	<b><u>(\$214,362)</u></b>	<b><u>(27,333)</u></b>	<b><u>\$187,029</u></b>	<b>(111,202)</b>
Fund balance, beginning of year		<u>502,933</u>		<u>614,135</u>
Fund balance, end of year		<u><u>\$475,600</u></u>		<u><u>\$502,933</u></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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue -				
Municipal contribution	\$0	\$0	\$0	\$668
Fundraising event revenue	1,640	0	(1,640)	1,820
<b>Total revenues</b>	<b>1,640</b>	<b>0</b>	<b>(1,640)</b>	<b>2,488</b>
<b>Expenditures:</b>				
County development:				
Mileage	500	342	158	4
Other salaries	21,500	21,899	(399)	20,660
Supplies	200	169	31	12
Printing and publications	250	0	250	0
Postage	200	0	200	0
Books/subscriptions	0	0	0	0
Dues	4,255	2,781	1,474	3,075
Conferences	600	750	(150)	565
Travel	500	182	318	278
Consulting fees	0	0	0	0
Advertising/publicity	1,400	208	1,192	2,601
Fundraising event expenditure	1,000	263	737	775
<b>Total expenditures</b>	<b>30,405</b>	<b>26,594</b>	<b>3,811</b>	<b>27,970</b>
Excess (deficiency) of revenues over (under) expenditures	(28,765)	(26,594)	2,171	(25,482)
<b>Other financing sources (uses):</b>				
Operating transfers in:				
REDC	4,514	4,514	0	5,356
General Fund	25,000	25,000	0	24,000
<b>Total other financing sources (uses)</b>	<b>29,514</b>	<b>29,514</b>	<b>0</b>	<b>29,356</b>
Net change in fund balance	<u>\$749</u>	2,920	<u>\$2,171</u>	3,874
Fund balance, beginning of year		<u>14,292</u>		<u>10,418</u>
Fund balance, end of year		<u>\$17,212</u>		<u>\$14,292</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$187,527	\$187,313	(\$214)	\$187,081
Interest	0	1	1	2
Total revenues	187,527	187,314	(213)	187,083
Expenditures -				
Education				
Distributions to Kendall County Cooperative Extension	187,527	187,313	214	187,085
Total expenditures	187,527	187,313	214	187,085
Net change in fund balances	<u>\$0</u>	1	<u>\$1</u>	(2)
Fund balance, beginning of year		<u>1</u>		<u>3</u>
Fund balance, end of year		<u>\$2</u>		<u>\$1</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Property taxes	\$0	\$0	\$0	\$4,995
Total revenues	0	0	0	4,995
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	4,995
Other financing sources (uses): Operating transfers out:				
County Bridge	(35,000)	(37,895)	(2,895)	0
Total other financing sources (uses)	(35,000)	(37,895)	(2,895)	0
Net change in fund balances	<u>(\$35,000)</u>	<u>(37,895)</u>	<u>(\$2,895)</u>	4,995
Fund balance, beginning of year		<u>37,895</u>		<u>32,900</u>
Fund balance, end of year		<u>\$0</u>		<u>\$37,895</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees from tax sale	\$10,000	\$8,140	(\$1,860)	\$11,000
Total revenues	10,000	8,140	(1,860)	11,000
Expenditures	5,000	0	5,000	0
Net change in fund balances	<u>\$5,000</u>	8,140	<u>\$3,140</u>	11,000
Fund balance, beginning of year		<u>245,807</u>		<u>234,807</u>
Fund balance, end of year		<u>\$253,947</u>		<u>\$245,807</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$1,100,000	\$1,097,816	(\$2,184)	\$1,196,743
Other revenue - Miscellaneous revenue	20,000	130,293	110,293	58,460
Interest	0	12	12	10
<b>Total revenues</b>	<b>1,120,000</b>	<b>1,228,121</b>	<b>108,121</b>	<b>1,255,213</b>
<b>Expenditures:</b>				
General control and administration:				
Other expenditures	140,000	44,360	95,640	75,882
Liability insurance program	300,000	425,000	(125,000)	225,000
Insurance premiums and claims	671,405	649,356	22,049	609,770
<b>Total expenditures</b>	<b>1,111,405</b>	<b>1,118,716</b>	<b>(7,311)</b>	<b>910,652</b>
Excess (deficiency) of revenues over (under) expenditures	8,595	109,405	100,810	344,561
<b>Other financing sources (uses):</b>				
Operating transfers in:				
HHS	13,600	0	(13,600)	0
KAT	5,905	5,905	0	4,727
VAC	5,500	5,500	0	5,500
<b>Total other financing sources (uses)</b>	<b>25,005</b>	<b>11,405</b>	<b>(13,600)</b>	<b>10,227</b>
Net change in fund balance	<u>\$33,600</u>	120,810	<u>\$87,210</u>	354,788
Fund balance, beginning of year		<u>565,164</u>		<u>210,376</u>
Fund balance, end of year		<u>\$685,974</u>		<u>\$565,164</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$930,000	\$928,343	(\$1,657)	\$929,660
Interest	0	11	11	8
Total revenues	930,000	928,354	(1,646)	929,668
Expenditures -				
Public health:				
A.I.D.	28,000	27,939	61	25,938
Open Door	35,000	34,993	7	34,961
Mutual Ground	0	0	0	44,913
CASA - Kendall County	10,000	10,000	0	5,000
Family Counseling	0	0	0	0
Senior services	12,000	11,974	26	5,000
Fox Valley Hospice	0	0	0	0
Day One Network	7,000	6,980	20	5,000
Nami	0	0	0	0
Celebrate Differences	5,000	5,000	0	1,958
Fox Valley Older Adults	7,000	6,980	20	5,000
Operating expense	500	150	350	0
Total expenditures	104,500	104,016	484	127,770
Excess (deficiency) of revenues over (under) expenditures	825,500	824,338	(1,162)	801,898
Other financing sources (uses):				
Operating transfers out:				
Health and Human Services	(825,500)	(824,330)	1,170	(801,900)
Probation Court Services	0	0	0	0
Total other financing sources (uses)	(825,500)	(824,330)	1,170	(801,900)
Net change in fund balance	<u>\$0</u>	8	<u>\$8</u>	(2)
Fund balance, beginning of year		<u>2</u>		<u>4</u>
Fund balance, end of year		<u>\$10</u>		<u>\$2</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$403,789	\$402,973	(\$816)	\$402,862
Interest	0	4	4	5
<b>Total revenues</b>	<b>403,789</b>	<b>402,977</b>	<b>(812)</b>	<b>402,867</b>
<b>Expenditures -</b>				
General control and administration:				
Salaries - superintendent	54,060	54,488	(428)	46,453
Salaries - office administrator	42,640	42,987	(347)	41,288
Salaries - other	39,000	37,500	1,500	28,042
Salaries - drivers	38,000	32,185	5,815	30,096
Salaries - trainee	0	0	0	0
Office expense	2,500	1,604	896	2,235
Report fee and membership	600	225	375	555
Training	2,000	632	1,368	298
Professional services	3,800	3,969	(169)	2,717
Equipment maintenance	4,000	2,496	1,504	1,093
Fuel	10,000	4,770	5,230	5,392
Computer software	2,500	1,196	1,304	3,925
Mental Health	8,000	374	7,626	246
Dental	5,000	0	5,000	345
Veterans' relief	72,000	38,630	33,370	36,195
Utility assistance	20,000	5,620	14,380	3,887
Food assistance	12,000	31,962	(19,962)	8,039
Veterans/Widow emergency assistance	4,000	190	3,810	680
Advertising	1,200	1,410	(210)	658
Vehicles - I-Pass	800	510	290	452
Vehicles maintenance	6,200	723	5,477	2,606
Equipment and furniture	600	0	600	538
Vehicles - purchase	0	16,595	(16,595)	21,951
Building fund	0	1,150	(1,150)	0
Lodging and meal allowance	5,800	7,344	(1,544)	4,071
	<b>334,700</b>	<b>286,560</b>	<b>48,140</b>	<b>241,762</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Mileage	2,000	530	1,470	1,077
Certification and continuing education	1,800	660	1,140	1,220
Illinois unemployment insurance	3,000	0	3,000	0
Travel	2,600	1,182	1,418	1,495
<b>Total expenditures</b>	<b>344,100</b>	<b>288,932</b>	<b>55,168</b>	<b>245,554</b>
Excess (deficiency) of revenues over (under) expenditures	59,689	114,045	54,356	157,313
Other financing sources (uses):				
Operating transfers out:				
General	(27,775)	(8,512)	19,263	(9,591)
Liability	(5,500)	(5,500)	0	(5,500)
Social Security	(13,700)	(12,505)	1,195	(11,181)
<b>Total other financing sources (uses)</b>	<b>(46,975)</b>	<b>(26,517)</b>	<b>20,458</b>	<b>(26,272)</b>
Net change in fund balance	<u>\$12,714</u>	87,528	<u>\$74,814</u>	131,041
Fund balance, beginning of year		<u>406,938</u>		<u>275,897</u>
Fund balance, end of year		<u>\$494,466</u>		<u>\$406,938</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Document storage fees	\$185,250	\$199,146	\$13,896	\$192,663
Total revenues	185,250	199,146	13,896	192,663
Expenditures -				
General control and administration:				
Salaries	137,490	141,089	(3,599)	109,453
Document storage expenditures	90,000	77,739	12,261	81,274
Cost study	5,000	0	5,000	5,000
Total expenditures	232,490	218,828	13,662	195,727
Net change in fund balances	<u>(\$47,240)</u>	(19,682)	<u>\$27,558</u>	(3,064)
Fund balance, beginning of year		<u>522,140</u>		<u>525,204</u>
Fund balance, end of year		<u>\$502,458</u>		<u>\$522,140</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$15,000	\$15,021	\$21	\$15,006
Interest	0	1	1	0
Total revenues	15,000	15,022	22	15,006
Expenditures -				
Public health - Services	15,000	15,000	0	12,022
Total expenditures	15,000	15,000	0	12,022
Net change in fund balances	<u>\$0</u>	22	<u>\$22</u>	2,984
Fund balance, beginning of year		<u>7,222</u>		<u>4,238</u>
Fund balance, end of year		<u>\$7,244</u>		<u>\$7,222</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures - Fees collected	\$45,000	\$55,347	\$10,347	\$52,830
Intergovernmental revenue - State interface funding	4,000	11,959	7,959	10,347
<b>Total revenues</b>	<b>49,000</b>	<b>67,306</b>	<b>18,306</b>	<b>63,177</b>
<b>Expenditures -</b>				
Judiciary and courts:				
Postage	1,000	1,412	(412)	1,113
Salaries	65,234	63,733	1,501	59,266
Office supplies	2,000	260	1,740	1,036
Equipment maintenance	13,000	0	13,000	0
Computer supplies	200	0	200	0
Miscellaneous	2,000	0	2,000	0
<b>Total expenditures</b>	<b>83,434</b>	<b>65,405</b>	<b>18,029</b>	<b>61,415</b>
<b>Net change in fund balances</b>	<b>(\$34,434)</b>	<b>1,901</b>	<b>\$36,335</b>	<b>1,762</b>
Fund balance, beginning of year		<u>244,212</u>		<u>242,450</u>
Fund balance, end of year		<u>\$246,113</u>		<u>\$244,212</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$185,000	\$175,658	(\$9,342)	\$185,840
Total revenues	185,000	175,658	(9,342)	185,840
Expenditures -				
Judiciary and courts:				
Court security expenditures	95,000	17,147	77,853	52,693
Overtime	27,000	9,102	17,898	7,795
Total expenditures	122,000	26,249	95,751	60,488
Excess (deficiency) of revenues over (under) expenditures	63,000	149,409	86,409	125,352
Other financing sources (uses) -				
Operating transfers out -				
General Fund	(80,000)	(80,000)	0	(110,000)
Total other financing sources (uses)	(80,000)	(80,000)	0	(110,000)
Net change in fund balance	<u>(\$17,000)</u>	69,409	<u>\$86,409</u>	15,352
Fund balance, beginning of year		<u>330,301</u>		<u>314,949</u>
Fund balance, end of year		<u>\$399,710</u>		<u>\$330,301</u>

# County of Kendall, Illinois

## Probation Services Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$145,000	\$113,202	(\$31,798)	\$127,899
Domestic violence	25,000	19,600	(5,400)	21,343
Electronic monitoring	20,000	30,908	10,908	27,571
Drug testing revenue	750	6,389	5,639	810
Op Risk assessment	100	0	(100)	0
Evaluation reimbursement	0	2,828	2,828	872
Mental Health	0	0	0	86
Offset training fee	1,000	6,503	5,503	3,235
Parenting education program	0	200	200	100
Protective order violation fees	0	200	200	200
Underage drinking program	2,300	2,590	290	2,732
Other contractual services	0	45	45	0
Software	0	8,964	8,964	0
<b>Total revenues</b>	<b>194,150</b>	<b>191,429</b>	<b>(2,721)</b>	<b>184,848</b>
Expenditures:				
Judiciary and courts:				
Equipment	21,700	10,971	10,729	6,509
Contractual services	198,750	52,505	146,245	62,057
Electronic monitoring	41,000	35,615	5,385	38,540
Training	20,000	18,959	1,041	20,440
Drug testing	18,000	23,809	(5,809)	14,832
Risk assessment	0	0	0	0
Dues/memberships	1,850	1,240	610	1,665
Software	20,000	15,121	4,879	11,905
<b>Total expenditures</b>	<b>321,300</b>	<b>158,220</b>	<b>163,080</b>	<b>155,948</b>
Excess (deficiency) of revenues over (under) expenditures	(127,150)	33,209	160,359	28,900
Other financing sources (uses):				
Operating transfers in -				
Mental Health Fund	0	0	0	0
Operating transfers out -				
General Fund	(30,000)	(30,000)	0	(38,692)
IMRF Fund	0	0	0	(15,000)
<b>Total other financing sources (uses)</b>	<b>(30,000)</b>	<b>(30,000)</b>	<b>0</b>	<b>(53,692)</b>
Net change in fund balance	<u>(\$157,150)</u>	3,209	<u>(\$160,359)</u>	(24,792)
Fund balance, beginning of year		<u>734,588</u>		<u>759,380</u>
Fund balance, end of year		<u>\$737,797</u>		<u>\$734,588</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Fines collected - circuit clerk	\$28,225	\$23,223	(\$5,002)	\$34,374
Drug fines forfeited/donations	17,000	9,937	(7,063)	11,724
Total revenues	45,225	33,160	(12,065)	46,098
Expenditures -				
Judiciary and courts -				
Miscellaneous	18,570	16,188	2,382	11,818
Total expenditures	18,570	16,188	2,382	11,818
Excess (deficiency) of revenues over (under) expenditures	26,655	16,972	(9,683)	34,280
Other financing sources (uses) -				
Operating transfers out:				
General fund	0	14,190	14,190	0
Total other financing sources (uses)	0	14,190	(14,190)	0
Net change in fund balance	<u>\$26,655</u>	31,162	<u>\$4,507</u>	34,280
Fund balance, beginning of year		<u>83,100</u>		<u>48,820</u>
Fund balance, end of year		<u>\$114,262</u>		<u>\$83,100</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Drug fines forfeited	\$5,000	\$7,410	\$2,410	\$11,536
Total revenues	5,000	7,410	2,410	11,536
Expenditures -				
Judiciary and courts -				
Drug abuse prevention	20,000	3,265	16,735	9,537
Total expenditures	20,000	3,265	16,735	9,537
Net change in fund balances	<u>(\$15,000)</u>	4,145	<u>\$19,145</u>	1,999
Fund balance, beginning of year		<u>47,089</u>		<u>45,090</u>
Fund balance, end of year		<u>\$51,234</u>		<u>\$47,089</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$350,000	\$349,413	(\$587)	\$349,187
Interest	0	4	4	3
Total revenues	350,000	349,417	(583)	349,190
Expenditures -				
Public health:				
Fox Valley Older Adults	324,500	58,500	266,000	58,703
Fox Valley YMCA	0	0	0	0
Prairie State Legal Services	0	9,000	(9,000)	8,500
Visiting Nurses Association	0	10,000	(10,000)	10,000
CNN	0	26,000	(26,000)	20,274
Village of Oswego	0	46,500	(46,500)	43,226
Senior Companion Program	0	1,008	(1,008)	0
Senior Services Assoc. Inc.	0	120,000	(120,000)	124,619
Total expenditures	324,500	271,008	53,492	265,322
Excess (deficiency) of revenues over (under) expenditures	25,500	78,409	52,909	83,868
Other financing sources (uses) -				
Operating transfers out:				
Kendall Area Transit	(25,500)	(25,500)	0	(25,500)
HHS	0	(56,000)	(56,000)	(59,178)
Total other financing sources (uses)	(25,500)	(81,500)	(56,000)	(84,678)
Net change in fund balance	<u>\$0</u>	(3,091)	<u>(\$3,091)</u>	(810)
Fund balance, beginning of year		<u>13,393</u>		<u>14,203</u>
Fund balance, end of year		<u>\$10,302</u>		<u>\$13,393</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$2,000	\$3,705	\$1,705	\$3,200
Total revenues	2,000	3,705	1,705	3,200
Expenditures -				
County development -				
Restoration expenditures	10,000	6,083	3,917	360
Total expenditures	10,000	6,083	3,917	360
Net change in fund balances	<u>(\$8,000)</u>	(2,378)	<u>\$5,622</u>	2,840
Fund balance, beginning of year		<u>11,355</u>		<u>8,515</u>
Fund balance, end of year		<u>\$8,977</u>		<u>\$11,355</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by county treasurer	\$15,000	\$19,915	\$4,915	\$21,135
Total revenues	15,000	19,915	4,915	21,135
Expenditures -				
General control and administration:				
Salaries	4,000	5,468	(1,468)	7,999
Treasurer automation costs	17,000	14,787	2,213	9,495
Total expenditures	21,000	20,255	745	17,494
Net change in fund balances	<u>(\$6,000)</u>	(340)	<u>\$5,660</u>	3,641
Fund balance, beginning of year		<u>15,779</u>		<u>12,138</u>
Fund balance, end of year		<u>\$15,439</u>		<u>\$15,779</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$155,000	\$126,187	(\$28,813)	\$136,157
<b>Total revenues</b>	<b>155,000</b>	<b>126,187</b>	<b>(28,813)</b>	<b>136,157</b>
Expenditures -				
Judiciary and courts:				
Court document storage costs	40,000	18,090	21,910	11,286
Salaries	255,850	250,413	5,437	223,494
<b>Total expenditures</b>	<b>295,850</b>	<b>268,503</b>	<b>27,347</b>	<b>234,780</b>
Net change in fund balances	<u>(\$140,850)</u>	(142,316)	<u>(\$1,466)</u>	(98,623)
Fund balance, beginning of year		<u>664,165</u>		<u>762,788</u>
Fund balance, end of year		<u>\$521,849</u>		<u>\$664,165</u>

# County of Kendall, Illinois

## Law Library Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Law library fees	\$50,000	\$51,908	\$1,908	\$49,036
<b>Total revenues</b>	<b>50,000</b>	<b>51,908</b>	<b>1,908</b>	<b>49,036</b>
Expenditures -				
Judiciary and courts:				
Salaries	10,000	9,889	111	10,417
Online services	34,648	32,140	2,508	44,299
Office supplies and equipment	0	0	0	2,739
Books/subscriptions	30,000	49,912	(19,912)	49,758
<b>Total expenditures</b>	<b>74,648</b>	<b>91,941</b>	<b>(17,293)</b>	<b>107,213</b>
<b>Net change in fund balances</b>	<b><u>(\$24,648)</u></b>	<b>(40,033)</b>	<b><u>(\$15,385)</u></b>	<b>(58,177)</b>
Fund balance, beginning of year		<u>77,522</u>		<u>135,699</u>
Fund balance, end of year		<u><u>\$37,489</u></u>		<u><u>\$77,522</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenues from services, fines and forfeitures - Fees	\$261,000	\$336,659	\$75,659	\$325,683
Total revenues	261,000	336,659	75,659	325,683
Expenditures:				
General control and administration:				
GIS expenditures	2,000	0	2,000	844
Contractual services	12,000	323	11,677	5,000
Office supplies	500	108	392	68
Salaries	215,819	223,863	(8,044)	209,763
Postage	50	0	50	4
Plotter supplies	2,000	0	2,000	1,586
Software	50,000	39,879	10,121	39,541
Hardware	42,700	38,720	3,980	6,293
Central computer supplies	2,000	1,140	860	408
Dues and memberships	750	725	25	340
Cell phone	1,000	607	393	697
Mileage	1,000	641	359	55
Training	2,500	0	2,500	314
Conferences	3,000	1,218	1,782	2,446
Aerial reflight	0	100	(100)	31,560
Total expenditures	335,319	307,324	27,995	298,919
Excess (deficiency) of revenues over (under) expenditures	(74,319)	29,335	103,654	26,764
Other financing sources (uses):				
Operating transfers out:				
General Fund	(27,868)	(29,301)	(1,433)	(27,539)
Capital Improvement	0	0	0	0
IMRF/FICA	(40,500)	(31,344)	9,156	(30,219)
Total other financing sources (uses)	(68,368)	(60,645)	7,723	(57,758)
Net change in fund balance	<u>(\$142,687)</u>	(31,310)	<u>\$111,377</u>	(30,994)
Fund balance, beginning of year		<u>577,449</u>		<u>608,443</u>
Fund balance, end of year		<u>\$546,139</u>		<u>\$577,449</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$39,000	\$41,888	\$2,888	\$40,486
Total revenues	39,000	41,888	2,888	40,486
Expenditures -				
General control and administration -				
Salaries	47,476	47,885	(409)	43,547
Total expenditures	47,476	47,885	(409)	43,547
Net change in fund balances	<u>(\$8,476)</u>	(5,997)	<u>\$2,479</u>	(3,061)
Fund balance, beginning of year		<u>106,092</u>		<u>109,153</u>
Fund balance, end of year		<u>\$100,095</u>		<u>\$106,092</u>

# County of Kendall, Illinois

## Social Security Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue - Personal property replacement tax	0	0	0	0
Interest	0	0	0	0
Total revenues	0	0	0	0
Expenditures:				
Contributions to social security system	0	28,067	(28,067)	0
	0	28,067	(28,067)	0
Excess (deficiency) of revenues over (under) expenditures	0	(28,067)	(28,067)	0
Other financing sources (uses):				
Operating transfers in:				
IMRF/SS	0	28,067	28,067	0
Total other financing sources (uses)	0	28,067	28,067	0
Net change in fund balance	<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

Restricted for WIC Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Interest	\$15	(\$444)	(\$459)	\$10
Total revenues	15	(444)	(459)	10
Expenditures	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	15	(444)	(459)	10
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>\$15</u>	<u>(444)</u>	<u>(\$459)</u>	10
Fund balance, beginning of year		<u>68,404</u>		<u>68,394</u>
Fund balance, end of year		<u>\$67,960</u>		<u>\$68,404</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$21,000	\$21,586	\$586	\$21,863
Total revenues	21,000	21,586	586	21,863
Expenditures -				
Public safety -				
Equipment	11,850	4,348	7,502	7,708
Total expenditures	11,850	4,348	7,502	7,708
Net change in fund balances	<u>\$9,150</u>	17,238	<u>\$8,088</u>	14,155
Fund balance, beginning of year		<u>52,821</u>		<u>38,666</u>
Fund balance, end of year		<u>\$70,059</u>		<u>\$52,821</u>



# County of Kendall, Illinois

Coroner Death Certificate Grant Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue - Receipts - grant and fees	\$4,000	\$9,191	\$5,191	\$0
Interest	0	0	0	1
<b>Total revenues</b>	<b>4,000</b>	<b>9,191</b>	<b>5,191</b>	<b>1</b>
<b>Expenditures -</b>				
General control and administration:				
Office equipment	667	588	79	5,656
Cell phone equipment	667	423	244	250
Vehicle equipment	667	1,058	(391)	0
Scene/investigation equipment	667	3,813	(3,146)	0
Morgue equipment	667	0	667	0
Expenditures	665	0	665	34
<b>Total expenditures</b>	<b>4,000</b>	<b>5,882</b>	<b>(1,882)</b>	<b>5,940</b>
<b>Net change in fund balances</b>	<b>\$0</b>	<b>3,309</b>	<b>\$3,309</b>	<b>(5,939)</b>
Fund balance, beginning of year		876		6,815
Fund balance, end of year		<b>\$4,185</b>		<b>\$876</b>

# 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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Tax sale revenue	\$30,000	\$21,900	(\$8,100)	\$275,740
Total revenues	30,000	21,900	(8,100)	275,740
Expenditures -				
General control and administration -				
Reimbursements	5,000	0	5,000	0
Total expenditures	5,000	0	5,000	0
Excess (deficiency) of revenues over (under) expenditures	25,000	21,900	(3,100)	275,740
Other financing sources (uses):				
Operating transfers out -				
General Fund	0	0	0	(50,000)
Total other financing sources (uses)	0	0	0	(50,000)
Net change in fund balance	<u>\$25,000</u>	21,900	<u>(\$3,100)</u>	225,740
Fund balance (deficit), beginning of year		<u>60,901</u>		<u>(164,839)</u>
Fund balance (deficit), end of year		<u>\$82,801</u>		<u>\$60,901</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$19	\$19	\$1,772
Other revenue:				
Receipts	4,656	0	(4,656)	0
Dividends	0	0	0	0
	4,656	0	(4,656)	0
<b>Total revenues</b>	<b>4,656</b>	<b>19</b>	<b>(4,637)</b>	<b>1,772</b>
Expenditures -				
General control and administration -				
Disaster victim assistance	0	449	(449)	0
<b>Total expenditures</b>	<b>0</b>	<b>449</b>	<b>(449)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b><u>\$4,656</u></b>	<b>(430)</b>	<b><u>(\$5,086)</u></b>	<b>1,772</b>
Fund balance, beginning of year		<u>71,289</u>		<u>69,517</u>
Fund balance, end of year		<u><u>\$70,859</u></u>		<u><u>\$71,289</u></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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues	\$1	\$0	(\$1)	\$0
Expenditures				
General control and administration				
Program expenditures	3,500	0	3,500	242
Net change in fund balances	<u>(\$3,499)</u>	0	<u>\$3,499</u>	(242)
Fund balance, beginning of year		<u>3,865</u>		<u>4,107</u>
Fund balance, end of year		<u>\$3,865</u>		<u>\$3,865</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue				
Grants	\$0	\$0	\$0	\$0
Miscellaneous	10,000	8,000	(2,000)	5,000
Total revenues	10,000	8,000	(2,000)	5,000
Expenditures -				
Streets and Highways	0	0	0	0
Other financing sources (uses):				
Operating transfers out -				
Transportation sales tax	(10,000)	0	10,000	(4,000)
Total other financing sources (uses)	(10,000)	0	10,000	(4,000)
Net change in fund balances	<u>\$0</u>	8,000	<u>\$8,000</u>	1,000
Fund balance, beginning of year		<u>316,969</u>		<u>315,969</u>
Fund balance, end of year		<u>\$324,969</u>		<u>\$316,969</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - RHSP fees	\$175,500	\$176,994	\$1,494	\$183,042
<b>Total revenues</b>	<b>175,500</b>	<b>176,994</b>	<b>1,494</b>	<b>183,042</b>
Expenditures -				
General control and administration - State of Illinois	175,500	176,994	(1,494)	183,042
<b>Total expenditures</b>	<b>175,500</b>	<b>176,994</b>	<b>(1,494)</b>	<b>183,042</b>
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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$16,000	\$16,565	\$565	\$18,152
Total revenues	16,000	16,565	565	18,152
Expenditures -				
Public safety -				
Spay and neuter expenditures	7,000	8,482	(1,482)	4,933
Total expenditures	7,000	8,482	(1,482)	4,933
Net change in fund balances	<u>\$9,000</u>	8,083	<u>(\$917)</u>	13,219
Fund balance, beginning of year		<u>98,505</u>		<u>85,286</u>
Fund balance, end of year		<u>\$106,588</u>		<u>\$98,505</u>

# County of Kendall, Illinois

## State Pet Population Control Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$1,500	\$1,485	(\$15)	\$1,880
Total revenues	1,500	1,485	(15)	1,880
Expenditures -				
Remittance to State	9,490	0	9,490	0
Net change in fund balances	<u>(\$7,990)</u>	1,485	<u>\$9,475</u>	1,880
Fund balance, beginning of year		<u>9,870</u>		<u>7,990</u>
Fund balance, end of year		<u>\$11,355</u>		<u>\$9,870</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures -				
Highway and bridges -				
Path/sidewalk construction	50,000	13,200	36,800	40,745
Total expenditures	50,000	13,200	36,800	40,745
Excess (deficiency) of revenues over (under) expenditures	(50,000)	(13,200)	36,800	(40,745)
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>	<u>36,800</u>	<u>\$36,800</u>	9,255
Fund balance, beginning of year		<u>98,674</u>		<u>89,419</u>
Fund balance, end of year		<u>\$135,474</u>		<u>\$98,674</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue:				
Grant - tobacco	\$0	\$0	\$0	\$7,542
Grant - enforcement	15,100	0	(15,100)	2,200
Grants - IEMA	0	319	319	11,435
Drug court redeploy	0	6,351	6,351	0
	<u>15,100</u>	<u>6,670</u>	<u>(8,430)</u>	<u>21,177</u>
Interest	0	26	26	31
	<u>0</u>	<u>26</u>	<u>26</u>	<u>31</u>
<b>Total revenues</b>	<u>15,100</u>	<u>6,696</u>	<u>(8,404)</u>	<u>21,208</u>
<b>Expenditures -</b>				
Public safety:				
Salaries - enforcement	0	998	(998)	1,107
Nuclear grant expenditures	0	267	(267)	8,023
Drug court redeploy	0	0	0	0
Miscellaneous cleaning expenditures	11,100	3,433	7,667	38,797
	<u>11,100</u>	<u>3,433</u>	<u>7,667</u>	<u>38,797</u>
<b>Total expenditures</b>	<u>11,100</u>	<u>4,698</u>	<u>6,402</u>	<u>47,927</u>
<b>Net change in fund balances</b>	<u>\$4,000</u>	<u>1,998</u>	<u>(\$2,002)</u>	<u>(26,719)</u>
Fund balance, beginning of year		<u>102,807</u>		<u>129,526</u>
Fund balance, end of year		<u>\$104,805</u>		<u>\$102,807</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Application fees	\$0	\$3,428	\$3,428	\$0
Interest	\$2,400	\$8,965	\$6,565	\$9,282
Other revenue - EDC surplus	42,735	0	(42,735)	0
Total revenues	45,135	12,393	(32,742)	9,282
Expenditures	750,000	3,406	746,594	0
Excess (deficiency) of revenues over (under) expenditures	(704,865)	8,987	713,852	9,282
Other financing sources (uses):				
Operating transfers out - EDC Fund	(4,514)	(4,514)	0	(5,356)
Total other financing sources (uses)	(4,514)	(4,514)	0	(5,356)
Net change in fund balance	<u>(\$709,379)</u>	4,473	<u>\$713,852</u>	3,926
Fund balance, beginning of year		<u>2,030,945</u>		<u>2,027,019</u>
Fund balance, end of year		<u>\$2,035,418</u>		<u>\$2,030,945</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$20,000	\$16,910	(\$3,090)	\$21,280
Total revenues	20,000	16,910	(3,090)	21,280
Expenditures -				
Judiciary and courts				
Salaries	19,635	6,002	13,633	11,808
Total expenditures	19,635	6,002	13,633	11,808
Net change in fund balances	<u>\$365</u>	10,908	<u>\$10,543</u>	9,472
Fund balance, beginning of year		<u>23,860</u>		<u>14,388</u>
Fund balance, end of year		<u>\$34,768</u>		<u>\$23,860</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue:				
Municipal contributions	\$51,438	\$46,973	(\$4,465)	\$51,215
Grants - IL DOAP	700,000	665,912	(34,088)	628,883
Grants - RTA New Freedom	0	0	0	0
Grants - Section 5311	55,578	92,869	37,291	18,287
Grants - Section 5310	194,000	184,000	(10,000)	0
	<u>1,001,016</u>	<u>989,754</u>	<u>(11,262)</u>	<u>698,385</u>
Revenue from services, fines and forfeitures -				
Contract revenue	0	0	0	0
Interest	100	97	(3)	107
Miscellaneous	0	3,200	3,200	0
	<u>1,001,116</u>	<u>993,051</u>	<u>(8,065)</u>	<u>698,492</u>
<b>Expenditures -</b>				
General control and administration:				
Contractual services	1,003,016	970,326	32,690	746,286
Facilities	0	0	0	0
Vehicle maintenance	10,000	0	10,000	0
Equipment and vehicles	10,000	407	9,593	539
	<u>1,023,016</u>	<u>970,733</u>	<u>52,283</u>	<u>746,825</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21,900)</u>	<u>22,318</u>	<u>44,218</u>	<u>(48,333)</u>
<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	(5,905)	(5,905)	0	(4,727)
	<u>45,095</u>	<u>45,095</u>	<u>0</u>	<u>46,273</u>
Net change in fund balance	<u>\$23,195</u>	<u>67,413</u>	<u>\$44,218</u>	<u>(2,060)</u>
Fund balance, beginning of year		<u>167,231</u>		<u>169,291</u>
Fund balance, end of year		<u>\$234,644</u>		<u>\$167,231</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$3,500	\$9,910	\$6,410	\$7,173
Total revenues	3,500	9,910	6,410	7,173
Expenditures -				
General control and administration:				
Office supplies	583	1,900	(1,317)	0
Mileage	583	353	230	0
Training expenditures	583	7,844	(7,261)	0
Clothing allowance	583	5,804	(5,221)	163
Morgue supplies	583	0	583	901
Other expenditures	585	(2,868)	3,453	3,628
Total expenditures	3,500	13,033	(9,533)	4,692
Net change in fund balances	<u>\$0</u>	<u>(3,123)</u>	<u>(\$3,123)</u>	2,481
Fund balance, beginning of year		<u>11,846</u>		<u>9,365</u>
Fund balance, end of year		<u>\$8,723</u>		<u>\$11,846</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Taxes -				
Property taxes	\$0	\$0	\$0	\$0
Interest	0	0	0	1
Total revenues	0	0	0	1
Expenditures -				
General control and administration -				
Public building commission lease	0	0	0	2,864
Total expenditures	0	0	0	2,864
Excess (deficiency) of revenues over (under) expenditures	0	0	0	(2,863)
Other financing sources (uses):				
Operating transfers in -				
Transfer in	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Net change in fund balance	<u>\$0</u>	0	<u>\$0</u>	(2,863)
Fund balance, beginning of year		<u>0</u>		<u>2,863</u>
Fund balance, end of year		<u>\$0</u>		<u>\$0</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$30,000	\$22,463	(\$7,537)	\$35,900
<b>Total revenues</b>	<b>30,000</b>	<b>22,463</b>	<b>(7,537)</b>	<b>35,900</b>
Expenditures -				
Public safety				
Vehicle Maintenance	28,243	25,000	3,243	27,315
<b>Total expenditures</b>	<b>28,243</b>	<b>25,000</b>	<b>3,243</b>	<b>27,315</b>
Net change in fund balances	<u>\$1,757</u>	(2,537)	<u>(\$4,294)</u>	8,585
Fund balance, beginning of year		<u>48,352</u>		<u>39,767</u>
Fund balance, end of year		<u>\$45,815</u>		<u>\$48,352</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines/fees collected	\$2,600	\$1,599	(\$1,001)	\$2,418
Total revenues	2,600	1,599	(1,001)	2,418
Expenditures	2,000	0	2,000	0
Net change in fund balances	<u>\$600</u>	1,599	<u>\$999</u>	2,418
Fund balance, beginning of year		<u>15,366</u>		<u>12,948</u>
Fund balance, end of year		<u>\$16,965</u>		<u>\$15,366</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$9,000	\$6,608	(\$2,392)	\$8,598
Total revenues	9,000	6,608	(2,392)	8,598
Expenditures	46,000	0	46,000	0
Net change in fund balances	<u>(\$37,000)</u>	6,608	<u>(\$48,392)</u>	8,598
Fund balance, beginning of year		<u>53,121</u>		<u>44,523</u>
Fund balance, end of year		<u>\$59,729</u>		<u>\$53,121</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - FTA revenue	\$30,000	\$17,640	(\$12,360)	\$28,623
Total revenues	30,000	17,640	(12,360)	28,623
Expenditures -				
Public safety - FTA expenditures	32,000	20,761	11,239	21,327
Total expenditures	32,000	20,761	11,239	21,327
Net change in fund balances	<u>(\$2,000)</u>	(3,121)	<u>(\$1,121)</u>	7,296
Fund balance, beginning of year		<u>61,593</u>		<u>54,297</u>
Fund balance, end of year		<u>\$58,472</u>		<u>\$61,593</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue -				
Donations and revenues	\$0	\$950	\$950	\$25
Total revenues	0	950	950	25
Expenditures -				
Animal medical care expenditures	3,000	1,867	1,133	712
Net change in fund balances	<u>(\$3,000)</u>	(917)	<u>\$2,083</u>	(687)
Fund balance, beginning of year		<u>32,810</u>		<u>33,497</u>
Fund balance, end of year		<u>\$31,893</u>		<u>\$32,810</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines & forfeitures -				
Fee revenues	\$2,750	\$3,250	\$500	\$2,750
Total revenues	2,750	3,250	500	2,750
Expenditures -				
Highways and bridges -				
Expenditures	0	13,270	(13,270)	0
Net change in fund balances	<u>\$2,750</u>	(10,020)	<u>\$13,770</u>	2,750
Fund balance, beginning of year		<u>15,750</u>		<u>13,000</u>
Fund balance, end of year		<u>\$5,730</u>		<u>\$15,750</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental revenue -				
Grant revenue	\$1,459	\$3,016	\$1,557	\$0
Total revenues	1,459	3,016	1,557	0
Expenditures -				
General control and administration -				
Grant expenditures	1,459	1,459	0	1,459
Total expenditures	1,459	1,459	0	1,459
Net change in fund balances	<u>\$0</u>	1,557	<u>\$1,557</u>	(1,459)
Fund balance (deficit), beginning of year		<u>(2,874)</u>		<u>(1,415)</u>
Fund balance (deficit), end of year		<u><u>(\$1,317)</u></u>		<u><u>(\$2,874)</u></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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Revenue	\$74,000	\$102,000	\$28,000	\$65,000
Interest	0	43	43	35
Total revenues	74,000	102,043	28,043	65,035
Expenditures -				
Public safety:				
Inmate supplies	35,475	36,173	(698)	22,201
Inmate medical	43,411	58,417	(15,006)	60,000
Total expenditures	78,886	94,590	(15,704)	82,201
Net change in fund balances	<u>(\$4,886)</u>	7,453	<u>\$12,339</u>	(17,166)
Fund balance, beginning of year		<u>129,162</u>		<u>146,328</u>
Fund balance, end of year		<u>\$136,615</u>		<u>\$129,162</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, 2017 (with summarized figures for 2016)

	2017			2016 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>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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Fees	\$4,000	\$8,500	\$4,500	\$1,000
Interest	0	42	42	38
Total revenues	4,000	8,542	4,542	1,038
Expenditures - Public safety: Expenditures	15,000	1,524	13,476	446
Total expenditures	15,000	1,524	13,476	446
Net change in fund balances	<u>(\$11,000)</u>	7,018	<u>\$18,018</u>	592
Fund balance, beginning of year		<u>39,717</u>		<u>39,125</u>
Fund balance, end of year		<u>\$46,735</u>		<u>\$39,717</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$5,500	\$4,979	(\$521)	\$6,252
Total revenues	5,500	4,979	(521)	6,252
Expenditures -				
Judiciary and courts -				
Miscellaneous expenditures	14,500	81	14,419	0
Total expenditures	14,500	81	14,419	0
Net change in fund balances	<u>(\$9,000)</u>	4,898	<u>\$13,898</u>	6,252
Fund balance, beginning of year		<u>26,230</u>		<u>19,978</u>
Fund balance, end of year		<u>\$31,128</u>		<u>\$26,230</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental - Grant revenue	\$0	\$1,332,098	\$1,332,098	\$510,717
Other revenue	0	0	0	1,139
Total revenues	0	1,332,098	1,332,098	511,856
Expenditures -				
Public safety:				
Facilities	0	489,246	(489,246)	326,871
Services	0	105,617	(105,617)	120,359
Equipment	0	382,728	(382,728)	63,528
Other	0	386,010	(386,010)	41,785
Total expenditures	0	1,363,601	(1,363,601)	552,543
Net change in fund balances	<u>\$0</u>	<u>(31,503)</u>	<u>(\$31,503)</u>	(40,687)
Fund balance (deficit), beginning of year		<u>(63,516)</u>		<u>(22,829)</u>
Fund balance (deficit), end of year		<u>(\$95,019)</u>		<u>(\$63,516)</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$5,000	\$0	(\$5,000)	\$5,274
Total revenues	5,000	0	(5,000)	5,274
Expenditures -				
General control				
Grant expenditures	5,000	0	5,000	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	5,274
Other financing sources (uses):				
Operating transfers in -				
General Fund	0	93,665	93,665	0
Total other financing sources (uses)	0	93,665	93,665	0
Net change in fund balances	<u>\$0</u>	93,665	<u>\$93,665</u>	5,274
Fund balance (deficit), beginning of year		<u>(19,526)</u>		<u>(24,800)</u>
Fund balance (deficit), end of year		<u>\$74,139</u>		<u>(\$19,526)</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$0	\$0	\$71,032
Total revenues	0	0	0	71,032
Expenditures -				
Public Safety				
Grant expenditures	0	3,129	(3,129)	67,903
Net change in fund balances	<u>\$0</u>	<u>(3,129)</u>	<u>(\$3,129)</u>	3,129
Fund balance (deficit), beginning of year		<u>3,129</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$0</u>		<u>\$3,129</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$0	\$2,590	\$2,590	\$605
Total revenues	0	2,590	2,590	605
Expenditures	0	0	0	0
Net change in fund balances	<u>\$0</u>	2,590	<u>\$2,590</u>	605
Fund balance (deficit), beginning of year		<u>605</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$3,195</u>		<u>\$605</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$15,431	\$15,431	\$31,074
Revenue from services, fines and forfeitures -				
Fees	0	1,349	1,349	0
Total revenues	0	16,780	16,780	31,074
Expenditures -				
Public safety:				
Salaries	0	47,049	(47,049)	0
Supplies	0	1,783	(1,783)	0
Membership conference fees	0	765	(765)	0
Training - travel conference fees	0	3,903	(3,903)	0
Training - conference fees	0	855	(855)	0
Equipment	0	10,110	(10,110)	0
Drug testing	0	9,501	(9,501)	0
GPS	0	561	(561)	0
Treatment	0	12,345	(12,345)	0
Total expenditures	0	86,872	(86,872)	0
Net change in fund balances	<u>\$0</u>	<u>(70,092)</u>	<u>(\$70,092)</u>	31,074
Fund balance (deficit), beginning of year		<u>31,074</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$39,018)</u>		<u>\$31,074</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$0	\$135,936	\$135,936	\$1,857
Total revenues	0	135,936	135,936	1,857
Expenditures -				
Corrections:				
Medical expenses	0	0	0	0
Commissary expenses	0	146,039	(146,039)	8,860
Total expenditures	0	146,039	146,039	8,860
Net change in fund balances	<u>\$0</u>	<u>(10,103)</u>	<u>(\$10,103)</u>	<u>(7,003)</u>
Fund balance (deficit), beginning of year		<u>(7,003)</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$17,106)</u>		<u>(\$7,003)</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$0	\$31,265	\$31,265	\$6,011
Total revenues	0	31,265	31,265	6,011
Expenditures -				
Public Safety -				
Deputy overtime salaries	0	39,550	39,550	0
Net change in fund balances	<u>\$0</u>	<u>(8,285)</u>	<u>(\$8,285)</u>	6,011
Fund balance (deficit), beginning of year		<u>6,011</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$2,274)</u>		<u>\$6,011</u>

# County of Kendall, Illinois

County Clerk Automation Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$0	\$23,528	\$23,528	\$0
Total revenues	0	23,528	23,528	0
Expenditures -				
General control and administration -				
Postage	0	1,037	1,037	0
Net change in fund balances	<u>\$0</u>	22,491	<u>\$22,491</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$22,491</u>		<u>\$0</u>

# County of Kendall, Illinois

## Violent Crime Victims Assistance Fund

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

For the year ended November 30, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$10,125	\$10,125	\$0
Total revenues	0	10,125	10,125	0
Expenditures -				
Judiciary -				
Salaries	0	10,125	(10,125)	0
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	0
Fund balance (deficit), beginning of year		<u>0</u>		<u>0</u>
Fund balance (deficit), end of year		<u>\$0</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental:				
Video gaming tax	\$30,000	\$49,545	\$19,545	\$41,915
Lease income - KenCom	100,000	107,000	7,000	100,700
Other revenue (state grants)	0	0	0	0
Total revenues	130,000	156,545	26,545	142,615
Expenditures -				
General control	133,400	151,673	(18,273)	172,071
Total expenditures	133,400	151,673	(18,273)	172,071
Excess (deficiency) of revenues over (under) expenditures	(3,400)	4,872	8,272	(29,456)
Other financing sources (uses):				
Operating transfers in -				
General Fund	150,000	150,000	0	150,000
Admin Building Bond Fund	5,915	5,915	0	0
Total other financing sources (uses)	155,915	155,915	0	150,000
Net change in fund balance	<u>\$152,515</u>	160,787	<u>\$8,272</u>	120,544
Fund balance, beginning of year		<u>1,140,805</u>		<u>1,020,261</u>
Fund balance, end of year		<u>\$1,301,592</u>		<u>\$1,140,805</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$0	\$2,180	\$2,180	\$0
Expenditures -				
Public Safety	17,800	3,044	14,756	3,957
Total expenditures	17,800	3,044	14,756	3,957
Excess (deficiency) of revenues over (under) expenditures	(17,800)	(864)	16,936	(3,957)
Other financing sources (uses):				
Operating transfers in - Animal Control	10,000	10,000	0	60,000
Total other financing sources (uses)	10,000	10,000	0	60,000
Net change in fund balance	<u>(\$7,800)</u>	9,136	<u>\$16,936</u>	56,043
Fund balance, beginning of year		<u>125,319</u>		<u>69,276</u>
Fund balance, end of year		<u>\$134,455</u>		<u>\$125,319</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental -				
Township and municipality contribution	\$7,500	\$7,500	\$0	\$67,500
Other revenue	0	0	0	0
<b>Total revenues</b>	<b>7,500</b>	<b>7,500</b>	<b>0</b>	<b>67,500</b>
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	7,500	7,500	0	67,500
Other financing sources (uses):				
Operating transfers in -				
Highway	100,000	100,000	0	40,000
<b>Total other financing sources (uses)</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>40,000</b>
Net change in fund balance	<u>\$107,500</u>	107,500	<u>\$0</u>	107,500
Fund balance, beginning of year		<u>854,852</u>		<u>747,352</u>
Fund balance, end of year		<u>\$962,352</u>		<u>\$854,852</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, 2017 (with summarized figures for 2016)

	2017			2016 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	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	2	2	2
Other financing sources (uses) - Operating transfers out:				
Public Safety Capital Improvement	(4,384)	0	4,384	0
Total other financing sources (uses)	(4,384)	0	4,384	0
Net change in fund balances	<u>(\$4,384)</u>	2	<u>\$4,386</u>	2
Fund balance, beginning of year		<u>4,384</u>		<u>4,382</u>
Fund balance, end of year		<u>\$4,386</u>		<u>\$4,384</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$7,143	\$0	(\$7,143)	\$623,836
Expenditures -				
Public Safety	3,467,817	2,404,778	1,063,039	395,382
Total expenditures	3,467,817	2,404,778	1,063,039	395,382
Excess (deficiency) of revenues over (under) expenditures	(3,460,674)	(2,404,778)	1,055,896	228,454
Other financing sources (uses):				
Operating transfers in:				
Public Safety	325,000	325,000	0	300,000
Courthouse Expansion Construction	4,384	0	(4,384)	0
Total other financing sources (uses)	329,384	325,000	(4,384)	300,000
Net change in fund balance	<u>(\$3,131,290)</u>	<u>(2,079,778)</u>	<u>\$1,051,512</u>	528,454
Fund balance, beginning of year		<u>4,219,579</u>		<u>3,691,125</u>
Fund balance, end of year		<u>\$2,139,801</u>		<u>\$4,219,579</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, 2017 (with summarized figures for 2016)

	2017		Variance with Final Budget	2016 Actual
	Budget	Actual		
<b>Revenues:</b>				
Interest	\$400	\$1,199	\$799	\$928
Other revenue	0	0	0	1,139
<b>Total revenues</b>	<b>400</b>	<b>1,199</b>	<b>799</b>	<b>2,067</b>
<b>Expenditures:</b>				
Debt service principal:				
Loan payment - 2007A principal	1,000,000	1,000,000	0	300,000
Loan payment - 2008 principal	450,000	450,000	0	800,000
Loan payment - 2009 principal	310,000	310,000	0	400,000
	<b>1,760,000</b>	<b>1,760,000</b>	<b>0</b>	<b>1,500,000</b>
Debt service interest:				
Loan payment - 2007A interest	74,500	56,000	18,500	79,975
Loan payment - 2008 interest	0	8,438	(8,438)	252,340
Loan payment - 2009 interest	378,335	378,335	0	391,648
Loan payment - 2016 interest	157,115	169,008	(11,893)	0
	<b>609,950</b>	<b>611,781</b>	<b>(1,831)</b>	<b>723,963</b>
Disclosure and fiscal agent	2,500	115,494	(112,994)	99,417
<b>Total expenditures</b>	<b>2,372,450</b>	<b>2,487,275</b>	<b>(114,825)</b>	<b>2,323,380</b>
Excess (deficiency) of revenues over (under) expenditures	(2,372,050)	(2,486,076)	(114,026)	(2,321,313)
<b>Other financing sources (uses) -</b>				
Operating transfers in:				
General	200,000	200,000	0	200,000
Public safety sales tax	2,172,450	2,422,450	250,000	2,225,963
Issuance of refunding bonds	0	14,315,000	14,315,000	5,045,000
Premium on issuance of bonds	0	2,784,629	2,784,629	359,500
Payment to refunded bonds escrow agent	0	(17,160,924)	(17,160,924)	(5,306,738)
<b>Total other financing sources (uses)</b>	<b>2,372,450</b>	<b>2,561,155</b>	<b>188,705</b>	<b>2,523,725</b>
Net change in fund balance	<u>\$400</u>	75,079	<u>\$74,679</u>	202,412
Fund balance, beginning of year		<u>1,883,147</u>		<u>1,680,735</u>
Fund balance, end of year		<u>\$1,958,226</u>		<u>\$1,883,147</u>

# 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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$100	\$216	\$116	\$192
Other revenue - Rental income	14,496	14,896	400	161,918
Total revenues	14,596	15,112	516	162,110
Expenditures:				
Debt service principal	170,000	170,000	0	160,000
Debt service interest	120,905	120,905	0	124,105
Fiscal agent	650	565	85	950
Total expenditures	291,555	291,470	85	285,055
Excess (deficiency) of revenues over (under) expenditures	(276,959)	(276,358)	601	(122,945)
Other financing sources (uses) - Operating transfers in	285,814	285,814	0	140,000
Net change in fund balances	<u>\$8,855</u>	9,456	<u>\$601</u>	17,055
Fund balance, beginning of year		<u>114,167</u>		<u>97,112</u>
Fund balance, end of year		<u>\$123,623</u>		<u>\$114,167</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$200	\$485	\$285	\$464
<b>Total revenues</b>	<b>200</b>	<b>485</b>	<b>285</b>	<b>464</b>
Expenditures:				
Debt service principal	950,000	950,000	0	900,000
Debt service interest	156,400	256,400	(100,000)	274,400
Fiscal agent	650	565	85	475
<b>Total expenditures</b>	<b>1,107,050</b>	<b>1,206,965</b>	<b>(99,915)</b>	<b>1,174,875</b>
Excess (deficiency) of revenues over (under) expenditures	(1,106,850)	(1,206,480)	(99,630)	(1,174,411)
Other financing sources (uses) - Operating transfers in	1,107,050	1,207,050	100,000	1,175,050
Net change in fund balance	<u>\$200</u>	570	<u>\$370</u>	639
Fund balance, beginning of year		<u>2,708</u>		<u>2,069</u>
Fund balance, end of year		<u>\$3,278</u>		<u>\$2,708</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, 2017 (with summarized figures for 2016)

	2017			2016 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	0	0	0
Other financing sources (uses) - Operating transfers out:	(5,915)	(5,915)	0	0
Total other financing sources (uses)	(5,915)	(5,915)	0	0
Net change in fund balances	<u>(5,915)</u>	<u>(5,915)</u>	<u>0</u>	0
Fund balance, beginning of year		<u>5,915</u>		<u>5,915</u>
Fund balance, end of year		<u>\$0</u>		<u>\$5,915</u>

County of Kendall, Illinois  
Discretely Presented Component Unit  
Kendall County Forest Preserve District  
Balance Sheet  
November 30, 2017

ASSETS	General Fund	Debt Service Funds		
		Bond and Interest Series 2007	Bond and Interest Series 2003	Bond and Interest Series 2009
Cash in bank	\$309,838	\$4,153,241	\$894,490	\$0
Receivables:				
Trade	36,232	0	0	0
Property taxes	576,247	4,029,323	403,400	0
Other receivables	0	0	0	0
<b>Total assets</b>	<b>\$922,317</b>	<b>\$8,182,564</b>	<b>\$1,297,890</b>	<b>\$0</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$13,310	\$0	\$0	\$0
Accrued payroll and compensated absences	10,718	0	0	0
Refundable deposits	19,000	0	0	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>43,028</b>	<b>0</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:				
Unavailable property taxes	576,247	4,029,323	403,400	0
<b>Total deferred inflows of resources</b>	<b>576,247</b>	<b>4,029,323</b>	<b>403,400</b>	<b>0</b>
Fund balances:				
Restricted	0	4,153,241	894,490	0
Committed	0	0	0	0
Unassigned	303,042	0	0	0
<b>Total fund balances</b>	<b>303,042</b>	<b>4,153,241</b>	<b>894,490</b>	<b>0</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$922,317</b>	<b>\$8,182,564</b>	<b>\$1,297,890</b>	<b>\$0</b>

County of Kendall, Illinois  
Discretely Presented Component Unit  
Kendall County Forest Preserve District  
Balance Sheet (Continued)  
November 30, 2017

ASSETS	Capital Projects Funds			Totals
	Capital Projects Series 2007	Endowment Fund	Capital Projects Series 2009	
Cash in bank	\$1,536,962	\$845,209	\$0	\$7,739,740
Receivables:				0
Trade	0	0	0	36,232
Property taxes	0	0	0	5,008,970
Other receivables	0	0	0	0
<b>Total assets</b>	<b>\$1,536,962</b>	<b>\$845,209</b>	<b>\$0</b>	<b>\$12,784,942</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>				
Current liabilities:				
Accounts payable	\$2,724	\$0	\$0	\$16,034
Accrued payroll and compensated absences	0	0	0	10,718
Refundable deposits	0	0	0	19,000
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>2,724</b>	<b>0</b>	<b>0</b>	<b>45,752</b>
Deferred inflows of resources:				
Unavailable property taxes	0	0	0	5,008,970
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,008,970</b>
Fund balances:				
Restricted	1,534,238	817,219	0	7,399,188
Committed	0	27,990	0	27,990
Unassigned	0	0	0	303,042
<b>Total fund balances</b>	<b>1,534,238</b>	<b>845,209</b>	<b>0</b>	<b>7,730,220</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$1,536,962</b>	<b>\$845,209</b>	<b>\$0</b>	<b>\$12,784,942</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, 2017

	General Fund	Debt Service Funds		
		Bond and Interest Series 2007	Bond and Interest Series 2012	Bond and Interest Series 2009
<b>Revenues:</b>				
Property taxes	\$552,629	\$4,023,390	\$397,918	\$0
Intergovernmental revenue	0	0	0	0
Revenue from service, fine, and forfeitures	304,047	0	0	0
Project fund	166,799	0	0	0
Interest	223	936	666	0
Miscellaneous	55,935	0	0	0
<b>Total revenues</b>	<b>1,079,633</b>	<b>4,024,326</b>	<b>398,584</b>	<b>0</b>
<b>Expenditures:</b>				
Current -				
Cultural and recreational	1,045,771	0	0	0
Debt service:				
Fees	0	0	0	0
Principal	0	2,020,000	315,000	0
Interest	0	1,529,953	72,525	0
Bond issuance costs	0	198,180	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>1,045,771</b>	<b>3,748,133</b>	<b>387,525</b>	<b>0</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>33,862</b>	<b>276,193</b>	<b>11,059</b>	<b>0</b>
<b>Other financing sources (uses):</b>				
Issuance of debt	0	19,130,000	0	0
Premium on issuance of bonds	0	2,161,647	0	0
Payment to refunded bond escrow agent	0	(21,093,467)	0	0
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>198,180</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>33,862</b>	<b>474,373</b>	<b>11,059</b>	<b>0</b>
<b>Fund balances, beginning of year</b>	<b>269,180</b>	<b>3,678,868</b>	<b>883,431</b>	<b>0</b>
<b>Fund balances, end of year</b>	<b>\$303,042</b>	<b>\$4,153,241</b>	<b>\$894,490</b>	<b>\$0</b>

# County of Kendall, Illinois

Discretely Presented Component Unit

Kendall County Forest Preserve District

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

For the year ended November 30, 2017

	Capital Projects Funds			Totals
	Capital Projects Series 2007	Endowment Fund	Capital Projects Series 2009	
<b>Revenues:</b>				
Property taxes	\$0	\$0	\$0	\$4,973,937
Intergovernmental revenue	0	0	0	0
Revenue from service, fine, and forfeitures	0	0	0	304,047
Project fund	96,620	0	0	263,419
Interest	820	0	9	2,654
Miscellaneous	0	2,740	0	58,675
<b>Total revenues</b>	<b>97,440</b>	<b>2,740</b>	<b>9</b>	<b>5,602,732</b>
<b>Expenditures:</b>				
Current -				
Cultural and recreational	63,321	0	0	1,109,092
Debt service:				
Fees	0	0	0	0
Principal	0	0	0	2,335,000
Interest	0	0	0	1,602,478
Bond issuance costs	0	0	0	198,180
Capital outlay	220,348	0	19,605	239,953
<b>Total expenditures</b>	<b>283,669</b>	<b>0</b>	<b>19,605</b>	<b>5,484,703</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>(186,229)</b>	<b>2,740</b>	<b>(19,596)</b>	<b>118,029</b>
<b>Other financing sources (uses):</b>				
Issuance of debt	0	0	0	19,130,000
Premium on issuance of bonds	0	0	0	2,161,647
Payment to refunded bond escrow agent	0	0	0	(21,093,467)
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>198,180</b>
<b>Net change in fund balances</b>	<b>(186,229)</b>	<b>2,740</b>	<b>(19,596)</b>	<b>316,209</b>
<b>Fund balances, beginning of year</b>	<b>1,720,467</b>	<b>842,469</b>	<b>19,596</b>	<b>7,414,011</b>
<b>Fund balances, end of year</b>	<b>\$1,534,238</b>	<b>\$845,209</b>	<b>\$0</b>	<b>\$7,730,220</b>



# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds

For the year ended November 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Land Cash:</b>				
Assets -				
Cash in banks	\$168,240	\$89,184	\$48,208	\$209,216
Accounts receivable	9,826	0	9,826	0
Total assets	\$178,066	\$89,184	\$58,034	\$209,216
Liabilities -				
Agency funds due to others	\$178,066	\$89,184	\$58,034	\$209,216
<b>Trust Account</b>				
Assets -				
Cash in banks	\$795,846	\$17,653	\$32,028	\$781,471
Liabilities -				
Accounts payable	\$27,169	\$0	\$27,169	\$0
Agency funds due to others	768,677	17,653	4,859	781,471
Total liabilities	\$795,846	\$17,653	\$32,028	\$781,471
<b>Ravine Woods Pathway</b>				
Assets -				
Cash in banks	\$9,234	\$9	\$0	\$9,243
Liabilities -				
Agency funds due to others	\$9,234	\$9	\$0	\$9,243
<b>Hennebery Woods</b>				
Assets -				
Cash in banks	\$113,649	\$113	\$0	\$113,762
Liabilities -				
Agency funds due to others	\$113,649	\$113	\$0	\$113,762
<b>Right of Way Fund - Land</b>				
Assets -				
Cash in banks	\$83,060	\$230,244	\$226,968	\$86,336
Liabilities -				
Agency funds due to others	\$83,060	\$230,244	\$226,968	\$86,336

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Drainage Districts</b>				
Assets:				
Cash in banks	\$6,514	\$15,606	\$3,823	\$18,297
Accounts receivable	0	28,286	0	28,286
<b>Total assets</b>	<b>\$6,514</b>	<b>\$43,892</b>	<b>\$3,823</b>	<b>\$46,583</b>
Liabilities -				
Agency funds due to others	\$6,514	\$43,892	\$3,823	\$46,583
<b>Payroll Clearing</b>				
Assets -				
Cash in banks	\$15,360	\$4,119,360	\$4,116,681	\$18,039
Liabilities -				
Agency funds due to others	\$15,360	\$4,119,360	\$4,116,681	\$18,039
<b>Sheriff Sale Foreclosure Account</b>				
Assets -				
Cash in banks	\$2,124,528	\$9,505,082	\$9,523,513	\$2,106,097
Liabilities -				
Accounts payable	\$1,183,092	\$519,901	\$1,183,092	\$519,901
Agency funds due to others	941,436	8,985,181	8,340,421	1,586,196
<b>Total liabilities</b>	<b>\$2,124,528</b>	<b>\$9,505,082</b>	<b>\$9,523,513</b>	<b>\$2,106,097</b>
<b>Money Laundering Asset Forfeiture</b>				
Assets -				
Cash in banks	\$38	\$0	\$0	\$38
Liabilities -				
Agency funds due to others	\$38	\$0	\$0	\$38
<b>Sheriff Sale Surplus Mtg Foreclosure</b>				
Assets -				
Cash in banks	\$47,313	\$76,686	\$59,677	\$64,322
Liabilities -				
Agency funds due to others	\$47,313	\$76,686	\$59,677	\$64,322

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Jail Commissary Account</b>				
Assets -				
Cash in banks	\$14,950	\$483,655	\$477,520	\$21,085
Liabilities -				
Agency funds due to others	\$14,950	\$483,655	\$477,520	\$21,085
<b>Juvenile Justice Council</b>				
Assets -				
Cash in banks	\$12,163	\$14,248	\$19,929	\$6,482
Liabilities -				
Accounts payable	\$3,050	\$0	\$3,050	\$0
Agency funds due to others	9,113	14,248	16,879	6,482
Total liabilities	\$12,163	\$14,248	\$19,929	\$6,482
<b>Engineering/Consulting Escrow</b>				
Assets -				
Cash in banks	\$343,182	\$44,050	\$40,451	\$346,781
Accounts receivable	10,000	11,247	10,000	11,247
Total assets	\$353,182	\$55,297	\$50,451	\$358,028
Liabilities -				
Accounts payable	\$3,468	\$1,176	\$3,468	\$1,176
Agency funds due to others	349,714	54,121	46,983	356,852
Total liabilities	\$353,182	\$55,297	\$50,451	\$358,028
<b>Township Motor Fuel Tax Agency Fund</b>				
Assets -				
Cash in banks	\$255,174	\$466,606	\$446,217	\$275,563
Due from State of Illinois	41,032	40,957	41,032	40,957
Total assets	\$296,206	\$507,563	\$487,249	\$316,520
Liabilities -				
Agency funds due to others	\$296,206	\$507,563	\$487,249	\$316,520

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>County Clerk Agency Fund</b>				
Assets -				
Cash in banks	\$1,421,954	\$5,484,288	\$5,835,086	\$1,071,156
Inventories	61,232	141,281	61,232	141,281
<b>Total assets</b>	<b>\$1,483,186</b>	<b>\$5,625,569</b>	<b>\$5,896,318</b>	<b>\$1,212,437</b>
Liabilities -				
Agency funds due to others	\$1,483,186	\$5,625,569	\$5,896,318	\$1,212,437
<b>Clerk of the Circuit Court Agency Fund</b>				
Assets -				
Cash in banks	\$1,010,254	\$4,036,653	\$3,842,046	\$1,204,861
Liabilities -				
Agency funds due to others	\$1,010,254	\$4,036,653	\$3,842,046	\$1,204,861
<b>Juvenile Restitution Account/VIP Account</b>				
Assets -				
Cash in banks	\$11,930	\$2,755	\$3,882	\$10,803
Liabilities -				
Agency funds due to others	\$11,930	\$2,755	\$3,882	\$10,803
<b>Heath Department Agency Funds</b>				
Assets -				
Cash in banks	\$33,206	\$85,949	\$93,233	\$25,922
Liabilities -				
Agency funds due to others	\$33,206	\$85,949	\$93,233	\$25,922
<b>Township Bridge Agency Fund</b>				
Assets -				
Cash in banks	\$6,893	\$1	\$0	\$6,894
Liabilities -				
Agency funds due to others	\$6,893	\$1	\$0	\$6,894

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2017

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Tax Collection Fund</b>				
Assets -				
Cash in bank	\$45,766	\$300,508,366	\$300,516,426	\$37,706
Accounts receivable	2,495	0	2,495	0
<b>Total assets</b>	<b>\$48,261</b>	<b>\$300,508,366</b>	<b>\$300,518,921</b>	<b>\$37,706</b>
Liabilities -				
Accounts payable	\$4,556	\$10,435	\$4,556	\$10,435
Agency funds due to others	43,705	300,497,931	300,514,365	27,271
<b>Total liabilities</b>	<b>\$48,261</b>	<b>\$300,508,366</b>	<b>\$300,518,921</b>	<b>\$37,706</b>
<b>Interest Earned on Real Estate Escrow</b>				
Assets -				
Cash in banks	\$20	\$3,174	\$3,170	\$24
Liabilities -				
Agency funds due to others	\$20	\$3,174	\$3,170	\$24
<b>KenCom Operations Account</b>				
Assets -				
Cash in bank	\$1,302,402	\$2,570,731	\$2,469,897	\$1,403,236
Accounts receivable	1,520	0	1,520	0
<b>Total assets</b>	<b>\$1,303,922</b>	<b>\$2,570,731</b>	<b>\$2,471,417</b>	<b>\$1,403,236</b>
Liabilities -				
Accounts payable	\$425	\$18,157	\$425	\$18,157
Accrued payroll	102,858	23,658	102,858	23,658
Agency funds due to others	1,200,639	2,528,916	2,368,134	1,361,421
<b>Total liabilities</b>	<b>\$1,303,922</b>	<b>\$2,570,731</b>	<b>\$2,471,417</b>	<b>\$1,403,236</b>
<b>911 Board Account</b>				
Assets -				
Cash in banks	\$978,857	\$1,189,713	\$869,334	\$1,299,236
Accounts receivable	344,603	287,696	344,603	287,696
<b>Total assets</b>	<b>\$1,323,460</b>	<b>\$1,477,409</b>	<b>\$1,213,937</b>	<b>\$1,586,932</b>
Liabilities -				
Accounts payable	\$0	\$658	\$0	\$658
Agency funds due to others	1,323,460	1,476,751	1,213,937	1,586,274
<b>Total liabilities</b>	<b>\$1,323,460</b>	<b>\$1,477,409</b>	<b>\$1,213,937</b>	<b>\$1,586,932</b>

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

For the year ended November 30, 2017

	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	\$2,061,829	\$500,000	\$1,167,129	\$1,394,700
Other assets	2,155,624	1,159,580	232,857	3,082,347
Total assets	\$4,217,453	\$1,659,580	\$1,399,986	\$4,477,047
Liabilities -				
Accounts payable	\$0	\$29,286	\$0	\$29,286
Agency funds due to others	4,217,453	1,630,294	1,399,986	4,447,761
Total Liabilities	\$4,217,453	\$2,928,369	\$1,399,986	\$4,477,047
<b>All Agency Funds</b>				
Assets -				
Cash in banks	\$11,489,857	\$329,544,126	\$329,897,713	\$11,136,270
Inventory	61,232	141,281	61,232	141,281
Due from State of Illinois	41,032	40,957	41,032	40,957
Accounts receivable	365,949	327,229	365,949	327,229
Other Assets	2,155,624	1,159,580	232,857	3,082,347
Total assets	\$14,113,694	\$331,213,173	\$330,598,783	\$14,728,084
Liabilities -				
Accounts payable	\$1,221,760	\$579,613	\$1,221,760	\$579,613
Accrued payroll	102,858	23,658	102,858	23,658
Agency funds due to others	12,789,076	330,609,902	329,274,165	14,124,813
Agency funds due to others	\$14,113,694	\$331,213,173	\$330,598,783	\$14,728,084

# County of Kendall, Illinois

Schedule of Bonds Payable

November 30, 2017

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## Primary Government

<b>\$4,695,000 General Obligation Bonds (Alternate Revenue Source) Series 2007A through December 15, 2017, interest from 3.6 % to 4.10%</b>				
<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>	
2018	\$1,000,000	\$18,750	\$0	\$1,018,750

County of Kendall, Illinois  
Schedule of Bonds Payable (continued)  
November 30, 2017

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Primary Government

**\$10,000,000 of General Obligation Bonds  
(Alternate Revenue Source) Series 2009  
through December 15, 2017, interest from 3.75 % to 4.35%**

Fiscal Year	Principal Due December 15	Interest Due		Total
		December 15	June 15	
2018	\$480,000	\$9,000	\$0	\$489,000



County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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	
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>\$5,460,000</b>	<b>\$326,200</b>	<b>\$326,200</b>	<b>\$6,112,400</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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	
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>\$3,375,000</b>	<b>\$539,688</b>	<b>\$539,688</b>	<b>\$4,454,376</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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	
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>\$368,625</b>	<b>\$292,950</b>		<b>\$5,706,575</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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Primary Government

**\$14,315,000 of General Obligation Bonds  
 Refunding Bonds, Series 2017  
 through December 15, 2027, interest 5.0%**

Fiscal Year	Principal Due		Interest Due		Total
	December 15	December 15	June 15		
2018	\$0	\$0	\$0	\$0	\$0
2019	0	817,148	357,875		1,175,023
2020	520,000	357,875	344,875		1,222,750
2021	300,000	344,875	337,375		982,250
2022	445,000	337,375	326,250		1,108,625
2023	1,375,000	326,250	291,875		1,993,125
2024	1,840,000	291,875	245,875		2,377,750
2025	2,510,000	245,875	183,125		2,939,000
2026	2,635,000	183,125	117,250		2,935,375
2027	2,750,000	117,250	48,500		2,915,750
2028	1,940,000	48,500	0		1,988,500
	<b>\$14,315,000</b>	<b>\$3,070,148</b>	<b>\$2,253,000</b>		<b>\$19,638,148</b>

County of Kendall, Illinois  
Schedule of Bonds Payable (continued)  
November 30, 2017

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**Forest Preserve District**

**\$45,000,000 General Obligation Bonds  
Limited Tax Bonds, Series 2007  
through January 2018, interest from 4.25 % to 5.25%**

<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total</b>
2018	\$2,100,000	\$105,000	\$2,205,000

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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>
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>\$2,260,000</b>	<b>\$213,900</b>	<b>\$2,473,900</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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
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>\$9,095,000</b>	<b>\$3,264,508</b>	<b>\$12,359,508</b>

County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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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
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>\$8,990,000</b>	<b>\$2,292,618</b>	<b>\$11,282,618</b>



County of Kendall, Illinois  
 Schedule of Bonds Payable (continued)  
 November 30, 2017

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Forest Preserve District

**\$19,130,000 General Obligation Bonds  
 Refunding Bonds, Series 2017  
 through January 2024, interest from 4.0 % to 5.0%**

Fiscal Year	Principal Due	Interest Due	Total
2018	\$380,000	\$945,100	\$1,325,100
2019	2,290,000	880,250	3,170,250
2020	2,525,000	759,875	3,284,875
2021	2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<b>\$19,130,000</b>	<b>\$4,096,600</b>	<b>\$23,226,600</b>

# County of Kendall, Illinois

## Schedule of IMRF Funded Ratio

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### Regular Personnel IMRF Plan

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Total pension liability	\$42,894,328	\$46,988,938	\$48,308,158
Plan fiduciary net position	39,259,224	39,191,442	42,024,495
Funded ratio	92%	83%	87%

### Sheriff's Law Enforcement IMRF Plan

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Total pension liability	\$37,514,842	\$42,823,175	\$45,063,847
Plan fiduciary net position	31,882,575	32,373,280	36,507,189
Funded ratio	85%	76%	81%

### Elected County Officials IMRF Plan

	<b>2014</b>	<b>2015</b>	<b>2016</b>
Total pension liability	\$5,303,813	\$5,256,218	\$5,570,035
Plan fiduciary net position	4,718,488	4,693,359	4,939,660
Funded ratio	89%	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 Tax Collections

	Tax Year				
	2012	2013	2014	2015	2016
<b>Assessed valuations</b>	<b>\$2,670,163,229</b>	<b>\$2,526,688,051</b>	<b>\$2,528,541,825</b>	<b>\$2,638,618,544</b>	<b>\$2,839,493,270</b>
<b>Tax rates:</b>					
General	0.3973	0.4252	0.4132	0.4047	0.3948
Illinois Municipal					
Retirement	0.0888	0.1108	0.1265	0.1065	0.1057
County Highway	0.0552	0.0584	0.0584	0.0568	0.0528
County Bridge	0.0215	0.0228	0.0228	0.0208	0.0176
Mental Health	0.0348	0.0367	0.0367	0.0353	0.0328
Tuberculosis	0.0006	0.0006	0.0006	0.0006	0.0005
Federal Aid Matching	0.0002	0.0002	0.0002	0.0002	0.0000
County Health	0.0284	0.0300	0.0300	0.0287	0.0267
Liability Insurance	0.0302	0.0281	0.0435	0.0455	0.0387
Social Security	0.0502	0.0538	0.0395	0.0569	0.0541
Extension Education	0.0068	0.0072	0.0073	0.0071	0.0066
Veterans Assistance	0.0146	0.0157	0.0160	0.0153	0.0142
Senior Citizens	0.0129	0.0136	0.0138	0.0133	0.0123
<b>Totals</b>	<b>0.7415</b>	<b>0.8031</b>	<b>0.8085</b>	<b>0.7917</b>	<b>0.7568</b>
<b>Tax extensions:</b>					
General	\$10,607,223	\$10,691,428	\$10,448,188	\$10,677,434	\$10,950,506
Illinois Municipal					
Retirement	2,370,037	2,800,076	3,200,123	2,810,129	2,999,925
County Highway	1,474,998	1,475,081	1,475,151	1,500,055	1,500,104
County Bridge	575,153	575,074	575,243	550,152	500,035
Mental Health	927,882	927,800	927,975	932,224	930,218
Tuberculosis	15,220	14,907	15,171	15,040	15,049
Federal Aid Matching	4,005	5,053	5,057	5,013	0
County Health	756,991	756,996	757,045	757,020	757,009
Liability Insurance	806,122	708,483	1,100,169	1,200,044	1,100,020
Social Security	1,340,155	1,360,116	1,000,038	1,500,054	1,535,030
Extension Education	180,770	182,932	185,848	187,606	187,690
Veterans Assistance	389,844	395,679	403,808	403,972	403,776
Senior Citizens	343,917	343,630	350,203	350,145	350,109
<b>Totals</b>	<b>\$19,792,317</b>	<b>\$20,237,255</b>	<b>\$20,444,019</b>	<b>\$20,888,888</b>	<b>\$21,229,471</b>
<b>Tax collections</b>	<b>\$19,733,515</b>	<b>\$20,189,947</b>	<b>\$20,325,514</b>	<b>\$20,812,205</b>	<b>\$21,186,822</b>
<b>Tax rates:</b>					
Public Building					
Commission Lease	0.0067	0.0000	0.0000	0.0000	0.0000
<b>Tax extensions:</b>					
Public Building					
Commission Lease	\$180,236	\$0	\$0	\$0	\$0
<b>Tax Collections</b>	<b>\$178,884</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>