

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2008



COUNTY OF KENDALL, ILLINOIS

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# ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA R. MACK, CPA

## Independent Auditor's Report

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2008, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County of Kendall, Illinois' management. Our responsibility is to express opinions on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2008, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 9, 2009, on our consideration of the County of Kendall, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 22 and 57 through 87, are not a required part of the basic financial statements but are supplementary information required by account principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kendall, Illinois' basic financial statements. The introductory section, combining and individual nonmajor fund financial statements are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is also not a required part of the basic financial statements of the County of Kendall, Illinois. The combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards have been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory section has not been subject to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

*Echols, Mack & Associates, P.C.*  
Echols, Mack & Associates, P.C.  
Certified Public Accountants



# ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNIA R. MACK, CPA

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

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

We have audited the financial statements of County of Kendall as of and for the year ended November 30, 2008, and have issued our report thereon dated January 9, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States.

## Internal Control over Financial Reporting

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

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be presented or detected by the entity's internal control.

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

Compliance and Other Matters

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

We noted certain matters that we reported to management of County of Kendall, Kendall, Illinois in a separate letter dated January 9, 2009.

This report is intended solely for the information and use of management, the Members of the Board, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

*Echols, Mack & Associates, P.C.*

Echols, Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
January 9, 2009

# ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA R. MACK, CPA

Report on Compliance With Requirements  
Applicable to Each Major Program and Internal Control  
Over Compliance in Accordance With OMB Circular A-133

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

Compliance

We have audited the compliance of the County of Kendall, Illinois, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 *Compliance Supplement* that are applicable to each of its major federal programs for the year ended November 30, 2008. County of Kendall's, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Kendall, Illinois' management. Our responsibility is to express an opinion on County of Kendall, Illinois's compliance based on our audit.

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

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended November 30, 2008.

## Internal Control Over Compliance

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the County of Kendall, Illinois' ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the County of Kendall, Illinois' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the County of Kendall, Illinois's internal control.

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

This report is intended solely for the information and use of management, County Board Members and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

*Echols, Mack & Associates, P.C.*

Echols, Mack & Associates, P.C.  
Certified Public Accountants

Morris, Illinois  
January 9, 2009

# COUNTY OF KENDALL, ILLINOIS

## Management Discussion and Analysis - Unaudited Year Ended November 30, 2008

This section of the County of Kendall's Annual Financial Report presents its Management Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2008. Please read it in conjunction with the transmittal letter on page 1 and the County's financial statements beginning on page 57.

### Financial Highlights

- The County's total expenditures exceeded total revenues, on the modified accrual basis by \$4,712,684 for the year, resulting in a decrease in total net assets of \$2,862,656 over the previous year. Most of the decrease is attributed to the County's operation of its governmental accrual basis of accounting, by activities.
- The County's General Fund ended the year with a fund balance of \$15,321,676 which represents 24% over the prior year.

### Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Assets and the Statement of Activities (on pages 23 and 24) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 57. For governmental activities, these statements tell 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 operation in more detail than the government-wide statements by providing information about the County's most significant funds. The remaining 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 separate legal entities that make up the primary government and another separate legal entity that is included as a component unit. The County does not include a component unit in its report.

### Overview of the Financial Statements

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

Government-Wide Financial Statements: The Government-Wide statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The statement of net assets includes all of the County's net assets and how they have changed. Net assets, the difference between the County's assets and liabilities, are one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

- Over time, increases or decreases in the County's net assets are an indicator of whether its financial position is improving or deteriorating, respectively.

# COUNTY OF KENDALL, ILLINOIS

## Management Discussion and Analysis - Unaudited Year Ended November 30, 2008

In the Government-Wide financial statements, the County's activities are divided into one category:

- *Government activities:* Most of the County's basic services are reported here, including the police, general administration, and streets. Sales 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 statements by focusing on its most significant or "major" funds – not the County as a whole. 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. The two fund activities are:

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

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

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

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

# COUNTY OF KENDALL, ILLINOIS

## Management Discussion and Analysis - Unaudited Year Ended November 30, 2008

### Overview of Kendall County Financial Procedures:

The County of Kendall 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 on its ability to address the next subsequent year challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Financial Management 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 Transmittal Letter from the Auditor, and the County's audited financial statements.

Local 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. The reviewer has a broad basis for comparison, which serves to enhance the County's accountability.

The financial philosophy is to remain fiscally responsible while providing for the tremendous growth within the County. The County continues to seek authority to generate non-property tax revenues to meet the demands of growth. For instance, the County Board championed a voter referendum for passage of a ½ cent public safety sales tax to cover increased demands on the County's correctional and criminal justice systems.

Most 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 chair to ensure all claims are paid in a timely fashion.

In addition to the General Fund the County maintains several special purpose funds. Those funds are:

- Economic Development Commission Fund
- Restricted Economic Development Grant Fund
- Court Security Fund
- Law Library Fund
- GIS Fund- mapping
- GIS Fund- recorder
- Highway Fund
- Bridge Fund
- Federal Aid Matching Fund
- Public Safety Sales Tax Fund
- Mental Health (708) Fund
- Senior Citizens Fund
- Health and Human Services Fund
- Tuberculosis and Treatment Fund
- Illinois Municipal Retirement Fund
- Animal Control Fund
- Liability Insurance Fund

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- Indemnity Fund
- Tax Sale Automation Fund
- Circuit Clerk Document Storage Fund
- Recorder's Document Storage Fund
- Probation Services Fund
- Court Automation Fund
- State's Attorney Drug Enforcement Fund
- Child Support Collection Fund
- Sheriff Prevention Alcohol/Criminal Violence Fund
- Drug Abuse Revenue Fund
- Public Building Commission Lease Fund
- Courthouse Restoration
- County Debt Service
- Jail Bond Debt Service
- CSBG Revolving Loan Fund
- DCS Contingency Fund
- Sheriff's COPS Technology Grant Fund
- County Motor Fuel Tax Fund
- Extension Education Fund
- Circuit Clerk Document Storage Fund
- State's Attorney Special Fines Fund
- PB & Z Hearing Officer Fund
- Coroner Death Certificate GR Fund
- County Reserve Fund
- Capital Improvements Fund
- Jail Bond Proceeds Revenue Fund
- Administrative Debt Service Fund
- Sale in Error Interest Fund
- Child Advocacy Center Fund
- Highway – Restricted Fund
- Rental Housing Support Program Fund
- Township Bridge Fund
- Special Mines Fund
- Animal Population Control Fund
- State Pet Population Control Fund
- Landfill Reserve Fund
- Fox Valley Ecosystem Agency Fund
- Special Reserve Fund
- Public Safety Capital Improvement Fund
- Animal Control Capital Improvement Fund
- Veterans Assistance Commission
- Transportation Sales Tax
- Courthouse Expansion Construction Fund



COUNTY OF KENDALL, ILLINOIS

Management Discussion and Analysis - Unaudited  
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1. Discussion of Financial Statements (Current Year versus Prior Year):

Table 1  
 Net Assets

	Governmental Activities		Total Primary Government	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Assets:				
Current and other assets	\$ 65,268,395	56,741,427	65,268,395	56,741,427
Capital assets	99,253,026	98,312,996	99,253,026	98,312,996
Total assets	<u>\$ 164,521,421</u>	<u>155,054,423</u>	<u>164,521,421</u>	<u>155,054,423</u>
Liabilities:				
Long-term debt outstanding	\$ 31,182,158	21,342,158	31,182,158	21,342,158
Other Liabilities	20,192,206	17,702,551	20,192,206	17,702,551
Total liabilities	<u>51,374,364</u>	<u>39,044,709</u>	<u>51,374,364</u>	<u>39,044,709</u>
Net assets:				
Invested in capital assets				
net of debt	68,070,868	76,970,838	68,070,868	76,970,838
Restricted	14,933,374	15,420,945	14,933,374	15,420,945
Unrestricted	30,142,817	23,617,931	30,142,817	23,617,931
Total net assets	<u>\$ 113,147,058</u>	<u>116,009,714</u>	<u>113,147,058</u>	<u>116,009,714</u>

COUNTY OF KENDALL, ILLINOIS

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Table 2  
 Change in Net Assets

	Governmental Activities		Total Primary Governmental	
	2008	2007	2008	2007
<b>Revenues</b>				
<b>Program Revenues:</b>				
Charges for services	\$ 9,702,108	8,674,073	9,702,108	8,674,073
Federal grants, State grants and entitlements	3,616,373	3,001,187	3,616,373	3,001,187
<b>General Revenues:</b>				
Property taxes	16,983,226	14,653,954	16,983,226	14,653,954
Other taxes	11,432,273	9,772,865	11,432,273	9,772,865
Other general revenues	9,756,104	7,787,527	9,756,104	7,787,527
<b>Total revenues</b>	<b>51,490,084</b>	<b>43,889,606</b>	<b>51,490,084</b>	<b>43,889,606</b>
<b>Program expenses</b>				
General government	23,346,693	12,747,608	23,346,693	12,747,608
Judiciary and courts	456,429	2,356,562	456,429	2,356,562
Education	243,610	246,783	243,610	246,783
County development	1,603,854	1,011,784	1,603,854	1,011,784
Public safety	5,747,358	5,862,073	5,747,358	5,862,073
Highways and bridges	9,857,617	4,863,254	9,857,617	4,863,254
Public health	5,041,958	4,589,885	5,041,958	4,589,885
Public welfare	149,466	136,560	149,466	136,560
Corrections	3,077,917	2,819,986	3,077,917	2,819,986
Employee retirement costs	5,079,810	4,655,435	5,079,810	4,655,435
Capital Outlay	84,389	96,852	84,389	96,852
Debt Service	413,639	312,709	413,639	312,709
Special Item-Loan paid out	(750,000)	-	(750,000)	-
<b>Total expenses</b>	<b>54,352,740</b>	<b>39,699,491</b>	<b>54,352,740</b>	<b>39,699,491</b>
<b>Change in net assets</b>	<b>(2,862,656)</b>	<b>4,190,115</b>	<b>(2,862,656)</b>	<b>4,190,115</b>
<b>Net assets at beginning of the year</b>	<b>116,009,714</b>	<b>111,819,599</b>	<b>116,009,714</b>	<b>111,819,599</b>
<b>Net assets at end of year</b>	<b>\$ 113,147,058</b>	<b>116,009,714</b>	<b>113,147,058</b>	<b>116,009,714</b>

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

- A. **Total Assets:** At the end of FY 2008, total assets were \$164,521,421 compared to \$155,054,423 for FY 2007. The increase is mainly attributed to the County's operation of its governmental activities.
- B. **Total Liabilities:** At the end of FY 2008, total liabilities stood at \$51,374,364 versus \$39,044,709 at the end of FY 2007. The main factor contributing to this increase is additional payables and deferred taxes at the end of the year; the County also took out \$10,000,000 in Courthouse Bonds during the current year.

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3. **Condensed Financial Information:** (Statement of Net Assets)-continued

C. **Net Assets:** Unlike a business financial statement, the County's Combined Balance Sheet consists of "liquid assets" available for the payment of bills, or held as an investment portfolio in anticipation of future needs. At the close of the FY 2008 County equity stood at \$113,147,058 a decrease of \$2,862,656 from FY 2007.

D. **Program Revenues:**

Animal Control Fund: In years past, this fund received direct subsidies from the County General Fund resulting in a negative fund balance. In 2004 new fees and tighter controls on expenditures were instituted resulting in revenues over expenditures and a positive fund balance.

Bridge Fund: This fund is used for the repair/replacement of bridges in the County. The fund has two sources of revenue: a property tax levy and payments by other taxing bodies of their share of bridge repair/replacement. The County inspects all bridges, and has a schedule of maintenance/replacement of the bridges. Any balance in the fund is committed to future projects.

Highway Fund: The primary source of funding for the Highway Fund is the Property tax levy. The Highway Department has an inventory of all County Roads, and has established a maintenance/replacement schedule for all County Roads. The balance in the Highway Department Fund is calculated to fund further projects.

County Motor Fuel Tax Fund: There are three sources of revenue for this fund. Allotments returned by the State based on a formula and the portion of Motor Fuel Taxes collected in the County, payments to the fund from other local taxing bodies for their share of road projects, and interest income on the funds that are held awaiting the start of a committed project.

Federal Aid Matching Fund: This fund is used to meet the local share of Highway Department Projects that qualify for Federal Funding. The fund derives its revenue from property taxes, and from matching funds from other taxing bodies. The balance of the fund is committed to future highway department projects.

Court Automation Fund: This is funded by fees collected by the Circuit Clerk.

Economic Development Commission Fund: This is funded by general fund transfer and transfer of interest from the restricted economic development fund. This fund is used to promote and support local municipal economic initiatives.

Extension Education Fund: The annual funds are generated by property tax dollars and distributed directly to the Kendall County Cooperative Extension Office to support educational efforts.

Health and Human Services Department Fund: The primary sources of funding for this budget are Grants supplemented by Fees for Service and property tax dollars. Diminishing grants creates pressure on the Board of Health to increase fees, reduce services or ask for increases in property tax revenues to meet the financial needs of the Department.

Illinois Municipal Retirement and Social Security Fund: This fund is used to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The fund has four sources of revenue: property taxes, employee contributions, replacement

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taxes and interest income. The two principal sources are the property tax levy and employee contributions to cover the expense of payments to the Illinois Municipal Retirement Fund and Social Security System. The County has also chosen to use a portion of the funding that it received from the State as replacement of the Personal Property Replacement Tax to reduce the property tax levy for this fund.

Indemnity Fund: Revenue is derived from fees collected at the time of the annual tax sale.

Liability Insurance Fund: This is funded by property taxes, in an amount sufficient to cover the costs of paying premiums and claims for liability, unemployment and injured workers compensation insurance costs.

Community 708 Mental Health Fund: Funded solely by property tax revenue, the 708 Mental Health Board distributes the revenues to various agencies and organizations providing counseling to citizens of Kendall County.

Restricted Economic Development Grant Fund: (Also known as the Revolving Loan Fund) Fund was started with federal Community Development Block Grant dollars for the purpose of creating jobs through "gap financing" loans to businesses and municipalities. County has approximately \$2.5 million available for loans to date.

Record Document Storage Fund: This is funded by fees collected for the recording of documents. A fee study has been completed and fees have been raised, the fund balance is now positive.

TB Fund: This is funded by property taxes. It serves as a last resort for indigent residents of the County who contract Tuberculosis, and who are unable to afford medical care. The fund levies sufficient funds annually, to ensure that the needs of residents can be met in a crisis situation.

Child Support Fee Collection Fund: This fund has two sources of revenue. Actual fees collected from the participants who are ordered to pay child support by the courts as a result of the dissolution of a marriage, and reimbursement from the State of Illinois for services provided in the collection of child support. With the State deciding to centralize the collection and distribution of child support, it is possible that this fund will be substantially reduced in the future.

Court Security Fund: This is funded by fees collected by the Circuit Clerk from those individuals who must appear in court for a variety of reasons.

Probation Services Fund: Fees for service and fees collected by the Circuit Clerk fund this account.

Drug Abuse Fund (Sheriff): Funded by fees collected by Circuit Clerk, drug fines, and funds confiscated during drug arrests.

State's Attorney Drug Abuse Fund: Income is derived from fines, funds and property confiscated during drug arrests.

Senior Citizens Fund: Funded solely by property taxes, revenues are distributed by the County Board to agencies that serve senior citizens of Kendall County.

Tax Sale Automation Fund: Fees collected by the County Treasurer associated with the tax sale process fund this account.

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Circuit Clerk Document Storage Fund: Fees charged for the recording of documents with the Circuit Clerk are used to pay court document storage costs, equipment and a portion of staff salaries.

Public Building Commission Lease Fund: Public Building Commission was a financial mechanism to fund the construction of the new courthouse and public safety center. Revenues are from property taxes and other financing revenue sources come from the Public Safety Sales Tax.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased.

Geographic Information System- Mapping: Fees are collected on documents recorded to contribute to the development of the County's GIS system. Completion of a cost study has increased the fee charged for GIS.

Geographic Information System- Recorder: Fees are collected on documents recorded to contribute to the development of the County's GIS system. Completion of a cost study has increased the fee charged for GIS.

Sheriff Alcohol Prevention/ Criminal Violence: Fines are the sole revenue for this fund.

Public Safety Sales Tax: Revenues of \$4.4 million generated from a ½ cent sales tax within the County's fiscal year.

Capital Improvement Fund: There were no revenues for the current fiscal year.

Jail Bond Proceeds: Revenues from issuance of alternative revenue bonds to construct expansion of Public Safety Center.

Administrative Debt Service: Fund to account for bond payments for the new office building on John Street Campus.

Jail Bond Debt Service: Fund to account for bond payments for the expansion of the Public Safety Center.

Sale in Error Interest: Fund to account for tax sale revenue.

CSBG – Revolving Loan: Interest payments received from revolving loans.

Child Advocacy Center: Donations received regarding the Child Advocacy Center.

Sheriff COPS Technology Grant: Revenue received from the COPS Technology grant and interest.

Highway – Restricted: Fund is used to facilitate reserved Highway Fund balances.

Rental Housing Support Program: Revenues generated by a new \$10 recording fee, \$9 of which is then remitted to the State.

Township Bridge: Revenues received to fund bridge projects.

Special Mines: Holds deposits for Vulcan Materials to fund studies related to mine.

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Animal Population Control: Revenues from fees collected.

State Pet Population: Revenues from fees collected.

Landfill Reserve: Revenues received related to landfill.

Veterans Assistance Commission: Revenues are from property taxes.

Transportation Sales Tax: Revenues are from taxes.

**E. Program Expenses:**

Animal Control Fund: In years past, this fund received direct subsidies from the County General Fund resulting in a negative fund balance. This year new fees and tighter controls on expenditures were instituted resulting in revenues over expenditures and a positive fund balance.

Bridge Fund: Expenses are in accordance with the schedule developed by the Highway Department and approved by the Highway Committee of the County Board. The Bridge maintenance/replacement schedule is reviewed annually by the Highway Committee to ascertain that we are on schedule. On occasion, at the request of a local taxing body, the schedule is re-arranged to coincide with other scheduled projects. Any balance in the fund is committed to future projects.

Highway Fund: Expenses in this fund remain fairly consistent due to the program of repair/replacement. Any balance in the fund is committed to projects scheduled in the five-year Highway plan.

County Motor Fuel Tax Fund: The expenses of this fund are primarily for road construction and maintenance. The expenses are consistent with the County plan to maintain our road infrastructure.

Federal Aid Matching Fund: The funds of this project are used to meet the local share of projects that qualify for federal funding. Any balance in the fund is committed to future projects.

Court Automation Fund: This fund is used to purchase equipment, software and services to store documents and make the Circuit Clerk's office more efficient. A portion of staff salaries has recently come from this fund.

Economic Development Commission Fund: This is funded by general fund transfer and transfer of interest from the restricted economic development fund. Expenditures cover membership in the local economic development corporations (EDC's) and general office expenses.

Extension Education Fund: The annual funds are generated by property tax dollars and distributed directly to the Kendall County Cooperative Extension Office to support educational efforts.

Health and Human Services Department Fund: The department operates environmental Health, public health, behavior health, case management services, and solid waste reduction programs.

Illinois Municipal Retirement and Social Security Fund: This fund is used to contribute to the social security system and provide a pension for employees of the County who become vested after eight years. The retirement fund is 100% funded. The County's actuarial obligations changes yearly and notification comes from the IMRF Board as to the contribution needed by the County. The fund benefited from a healthy financial market and the investment program that the fund followed, and as a

COUNTY OF KENDALL, ILLINOIS

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result, rates were lower in the past few years. With the downturn in the markets, contribution rate by the County has risen.

Indemnity Fund: Expenditures are limited from this fund and dictated by Statute.

Liability Insurance Fund: Expenditures cover the costs of paying premiums and claims for liability, unemployment and injured workers compensation insurance costs. The County raised its deductible in FY 2004 to \$10,000 from \$1,000 as a cost saving measure.

Community 708 Mental Health Fund: The 708 Mental Health Board determines the distribution of revenues to various agencies and organizations providing counseling to citizens of Kendall County.

Restricted Economic Development Grant Fund: (Also known as the Revolving Loan Fund) Limited loans have occurred in last two years due to very low interest rates in the private sector. County has approximately \$2.5 million available for loans to date.

Record Document Storage Fund: Over the past two years, expenditures for document storage services have outpaced fees generated for recording documents. A fee study was completed, which resulted in an increase in fees. Therefore, this fund is now able to take a salary out of the fund as well.

TB Fund: Due to advances in medicine the incidence of Tuberculosis has declined. There appears to be a slight upward trend in recent years that are being monitored by the Health Department.

Child Support Fee Collection Fund: Expenditures from this fund go toward general cost and partial salary of a Circuit Clerk staff member to coordinate program.

Court Security Fund: Expenditures are made toward salaries of court security officers and equipment and camera systems that make the courts more secure.

Probation Services Fund: Expenditures include supplies, equipment and contractual services to provide assessments and ongoing case management.

Drug Abuse Fund (Sheriff): Funded by fees collected by Circuit Clerk, drug fines, and funds confiscated during drug arrests. Expenditures directed by Sheriff to prevent drug use in Kendall County.

State's Attorney Drug Abuse Fund: Are derived from fines, funds and property confiscated during drug arrests.

Senior Citizens Fund: Funded solely by property taxes, revenues are distributed by the County Board to agencies that serve senior citizens of Kendall County. All funds distributed annually by County Board. Recommendation is made by the Budget and Finance Committee. Funds available have decreased in recent years as General Funds needs have increased.

Tax Sale Automation Fund: County Treasurer expends funds to make office more efficient.

Circuit Clerk Document Storage Fund: Fees charged for the recording of documents with the Circuit Clerk are used to pay court document storage costs, equipment and a portion of staff salaries.

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Public Building Commission Lease Fund: Public Building Commission was a financial mechanism to fund the construction of the new courthouse and public safety center. Expenditures are made to pay bonds for new courthouse and original Public Safety Center construction.

Law Library Fund: Fees collected on the cases filed before the circuit court fund the law library. The fees are set by the State Statute, and cannot be increased. Presiding Judge expends funds for library resources.

Geographic Information System- Mapping: Fees are collected on documents recorded to contribute to the development of the County's GIS system. Expenditures made last year and planned for FY 2004 toward digital orthographic photos to serve as a basic layer for the GIS project. As fees increased, some mapping salaries have come from the fund.

Geographic Information System- Recorder: Fees are collected on documents recorded to contribute to the development of the County's GIS system. Fees have been mostly reserved to develop GIS layers.

Sheriff Alcohol Prevention/ Criminal Violence: Fines is the sole revenue for this fund. Limited expenditures are made by Sheriff.

Public Safety Sales Tax: A majority of the expenditures are made to pay jail expansion bonds and abate \$1 million of the Public Building Commission levy toward the original jail construction. Expenditures also made to pay for the increasing cost of providing crime prevention and criminal justice systems.

Capital Improvement Fund Expenditures made to renovate the County Office Building on Fox Street.

Jail Bond Proceeds: Expenditures made to pay for engineering, architect and construction costs.

Administrative Debt Service: Fund to account for bond payments for the new office building on John Street Campus. Expenditures made to pay bond payments.

Jail Bond Debt Service: Fund to account for bond payments for the expansion of the Public Safety Center. Expenditures made to pay bond payments.

Sale in Error Interest: There were not expenditures in this fund during the current fiscal year.

CSBG – Revolving Loan: There were no expenditures in this fund during the current fiscal year.

Child Advocacy Center: Expenditures made for support of the Child Advocacy Center.

Sheriff COPS Technology Grant: Expenditures made for payments associated with the COPS Technology grant.

Highway – Restricted: Expenditures necessary to facilitate reserved Highway fund balances.

Rental Housing Support Program: Collections are remitted to the State.

Township Bridge: Expenditures necessary to facilitate the Highway fund.

Special Mines: Expenditures are Vulcan's responsibility.



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Animal Population Control: Expenditures are related to animal control.

State Pet Population: There were no expenditures in this fund during the current fiscal year.

Landfill Reserve: Expenditures necessary to support the landfill operations.

Veterans Assistance Commission: Expenditures related to veterans assistance.

Transportation Sales Tax: Expenditures are related to road and bridge maintenance.

F. **Total Revenues**: Most revenue categories increased from FY2007 to FY2008. The County's property tax revenues continue to increase while rates continue to decrease as they are limited by the tax cap (Property Tax Extension Limitation Law). Permits, fees and other miscellaneous revenues continue to increase as the County experiences significant residential growth, particularly in the North and East sections of the County. Retail commercial is following the tremendous residential growth as evident with the substantial revenues generated by the Public Safety Sales Tax. Revenues are expected to increase between 8-10% in FY2008.

G. **Total Expenses**: Salaries and Benefits continue to dominate the County Budget. Salaries as a percentage of the General fund are steady at 70%, while total salaries and benefits costs consist of approximately 30% of the total budget of the County. By the end of FY 2008, contracts for six of the County's eleven bargaining units will begin negotiations. Health insurance costs have been very stable for the County. Medical and dental premium rates have not increased for the County in FY 2007, FY 2008 or FY 2009..

In FY 2008, the County anticipates an increase in pension costs due to the rising level of staffing required and State Legislature increases of benefits for law enforcement personnel.

Table 3  
 Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2008	2007	2008	2007
General Government	\$ 23,346,693	\$ 12,886,596	18,544,451	8,309,861
Judiciary and courts	456,429	2,356,562	(5,148)	1,999,589
Education	243,610	246,783	243,610	246,783
County Development	1,603,854	1,011,784	1,585,604	983,036
Public Safety	5,747,358	5,723,085	5,288,020	5,353,623
Highways & Bridges	9,857,617	4,863,254	9,743,066	4,665,129
Public Health	5,041,958	4,589,885	1,249,216	1,426,062
Public Welfare	149,466	136,560	(88,197)	136,560
Corrections	3,077,917	2,819,986	1,674,028	1,702,957
Employee Retirement Costs	5,079,810	4,655,435	3,051,582	2,791,070
Capital Outlay	84,389	96,852	84,389	96,852
Debt Service	413,639	312,709	413,639	312,709
<b>Total</b>	<b>\$ 55,102,740</b>	<b>39,699,491</b>	<b>41,784,259</b>	<b>28,024,231</b>

H. **Excess (Deficiency)**: The County has attempted to maintain a three-month cash reserve, with a goal of increasing that to six-months. We do not project a need to borrow in anticipation of revenue in order to

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Statements, the County is in good financial condition and that the County Board utilizes fiscal restraint in the face of the challenges of growth.

- I. **Special and Extraordinary Items:** The Kendall County Courthouse Expansion construction was started during FY2007. During the Current year, the County issued \$10 million in bond proceeds for this project and expects to issue additional bond proceeds in future fiscal year to complete the Courthouse Expansion project.
- L. **Change in net assets:** The most significant change in asset valuation in FY 2006 was the inclusion of infrastructure in our financial reports. FY 2008 continues this inclusion. .
- M. **Ending net assets:** In FY 2008 all fixed assets of the County are included in this number.
4. **Analysis of the County's Financial Position and Results of Operations:** The County remains in a strong financial position. There are ample cash reserves to prevent cash flow problems. The County also enjoys an excellent bond rating of AA- Positive Outlook from Standard & Poor's.

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

The County is aware of their dynamic growth period, and has taken steps to guide growth to build livable communities. Updates of land use plans for the rapidly growing areas have either been completed or are currently underway.

5. **Analysis of balances and transfers of individual funds:** Public Building & Zoning Officer and Special Mines are the only funds with negative balances. Steps have been taken to reverse the trend.
6. **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 through the FY2008 budget process. The budget was not revised during the year.

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

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

- Facilities Management – over by \$150,110 due to expenditures exceeding budget.
- Sheriff – over by \$5,442 due to increase in maintenance, uniforms and office expenditures.
- Merit Commission – over by \$6,536 due to expenditures exceeding budget.
- Circuit Court Judge – over by \$7,424 increase in general expenses.
- Coroner – over by \$110 due to expenditures exceeding budget.
- Election costs – over by \$120, 882 due to increase in election expenditures.
- Capital expenditures – over by \$77,651 due to increase in technology services.
- Technology – over by \$11,444 due to increase in computer expenditures.
- Mapping – over by \$42 due to expenditures exceeding budget.
- Jury Commission – over by \$1,213 due to expenditures exceeding budget.
- Contractual Services – over by \$21,987 due to increase in contractual services.

COUNTY OF KENDALL, ILLINOIS

Management Discussion and Analysis - Unaudited  
Year Ended November 30, 2008

7. **A description of significant capital asset and long-term debt activity** The construction of the new office Building and Public Safety Center were completed in FY2007.
8. **Use of the modified approach:** Because the County has a Capital Improvement Program, a plan to evaluate, maintain, and replace roads and bridges, the County felt that the modified approach to infrastructure asset valuation served our needs.
- A. **Significant changes in the condition of eligible infrastructure assets:** Prior to the required implementation of GASB-34, the County was reviewing the condition of its infrastructure on an annual basis. As a result, there are no surprises or significant (unplanned) changes in our infrastructure.
- B. **Current assessed condition versus established condition level:** The County's liability insurance carrier annually reviews all of its physical plants, and fixed assets (other than infrastructure) to determine if they are adequately insured currently. With respect to infrastructure, the County Engineer prepares the report as part of the annual road plan.
- C. **Significant Difference between budgeted maintenance versus Actual Maintenance:** There are none.

9. **Capital Asset and Debt Administration**

At November 30, 2008 the County of Kendall had \$99,253,026 invested in capital assets, net of accumulated depreciation. See notes for more information on assets.

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

	Governmental Activities		Totals	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
Land and Improvements	\$ 4,059,500	4,059,500	4,059,500	4,059,500
Buildings and improvements	33,495,007	31,851,950	33,495,007	31,851,950
Equipment	2,549,577	1,679,956	2,549,577	1,679,956
Infrastructure	59,148,942	60,721,590	59,148,942	60,721,590
<b>Totals</b>	<b>\$ 99,253,026</b>	<b>98,312,996</b>	<b>99,253,026</b>	<b>98,312,996</b>

10. **Debt** At year-end, the County had \$ 31.1 million in bonds and notes outstanding verses \$ 21.3 million last year- an increase of 46.11 percent as shown in Table 5. See notes for more information on outstanding debt.

COUNTY OF KENDALL, ILLINOIS

Management Discussion and Analysis - Unaudited  
Year Ended November 30, 2008

**Table 5**  
**Outstanding Debt, at Year-end**

	Governmental Activities		Totals	
	<u>2008</u>	<u>2007</u>	<u>2008</u>	<u>2007</u>
General obligation bonds (backed by the County)	\$ 31,182,158	21,342,158	31,182,158	21,342,158
<b>Totals</b>	<b>\$ 31,182,158</b>	<b>21,342,158</b>	<b>31,182,158</b>	<b>21,342,158</b>

11. **Factors likely to have a potential Impact on Financial Position:** We do not anticipate any factors that will have a negative impact on our financial position. We expect to experience growth and are making efforts to improve the County's position in order to anticipate future needs for staff, facilities, and technology.
12. **Subsequent event:** The CSBG-Revolving Loan issued a \$20,000 loan on December 28, 2008.
13. **Contacting the County's Financial Management** This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office, at Kendall County, 111 W. Fox Street, Yorkville, Illinois.

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Government-Wide Financial Statements - Statement of Net Assets

November 30, 2008

	Primary Government		
	Governmental	Total	
	Activities	2008	2007
	General		
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 41,565,703	41,565,703	35,747,288
Receivables:			
Property taxes	18,122,020	18,122,020	16,851,086
Retailers' occupation tax	30,000	30,000	20,000
Illinois income tax	561,585	561,585	547,646
Motor fuel tax	84,411	84,411	100,613
Other receivables	3,263,073	3,263,073	2,649,177
Due from others	14,104	14,104	14,104
Revenue stamps, at cost	101,669	101,669	63,784
Prepaid expenses	624,991	624,991	587,785
Notes receivable - restricted grant programs	900,840	900,840	159,944
Capital Assets			
Land	4,059,500	4,059,500	4,059,500
Buildings	45,342,865	45,342,865	42,290,254
Equipment and vehicles	6,337,683	6,337,683	5,117,567
Infrastructure	64,226,313	64,226,313	62,626,459
Accumulated Depreciation	(20,713,335)	(20,713,335)	(15,780,784)
Total assets	\$ 164,521,421	164,521,421	155,054,423
<u>Liabilities</u>			
Accounts payable	\$ 2,068,829	2,068,829	860,345
Deferred revenues - grant revenue	2,222	2,222	5,934
Deferred revenues - property taxes	18,107,051	18,107,051	16,822,168
Due to others	14,104	14,104	14,104
Bonds payable			
Due within one year	1,596,578	1,596,578	160,000
Due in more than one year	29,585,580	29,585,580	21,182,158
Total liabilities	51,374,364	51,374,364	39,044,709
<u>Net Assets</u>			
Invested in capital assets, net of related debt	68,070,868	68,070,868	76,970,838
Restricted for:			
Debt service	9,608,884	9,608,884	10,018,990
Project costs	5,324,490	5,324,490	5,401,955
Unrestricted	30,142,817	30,142,817	23,617,931
Total net assets	\$ 113,147,058	113,147,058	116,009,714

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

COUNTY OF KENDALL, ILLINOIS

STATEMENT B

Statement of Activities  
 Governmental-Wide Financial Statement  
 Year Ended November 30, 2008

Program Activities	Expenses	Program Revenues			Net (Expenses) Revenue And Changes in Net Assets	
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total	
					Governmental Activities	
					2008	2007
<b>Governmental activities:</b>						
General government	\$ 23,346,693	4,557,796	244,446	-	(18,544,451)	(8,309,861)
Judiciary and courts	456,429	454,476	7,101	-	5,148	(1,999,589)
Education	243,610	-	-	-	(243,610)	(246,783)
County development	1,603,854	18,250	-	-	(1,585,604)	(983,036)
Public safety	5,747,358	455,925	3,413	-	(5,288,020)	(5,353,623)
Highways and bridges	9,857,617	114,552	-	-	(9,743,066)	(4,665,129)
Public health	5,041,958	799,381	2,993,361	-	(1,249,216)	(1,426,062)
Public welfare	149,466	-	237,663	-	88,197	(136,560)
Corrections	3,077,917	1,273,500	130,389	-	(1,674,028)	(1,702,957)
Employee retirement costs	5,079,810	2,028,228	-	-	(3,051,582)	(2,791,070)
Capital Outlay	84,389	-	-	-	(84,389)	(96,853)
Unallocated Interest	413,639	-	-	-	(413,639)	(312,709)
<b>Total governmental activities</b>	<b>55,102,740</b>	<b>9,702,108</b>	<b>3,616,373</b>	<b>-</b>	<b>(41,784,259)</b>	<b>(28,024,232)</b>
<b>Total government</b>	<b>\$ 55,102,740</b>	<b>9,702,108</b>	<b>3,616,373</b>	<b>-</b>	<b>(41,784,259)</b>	<b>(28,024,232)</b>
<b>General revenues:</b>						
<b>Taxes:</b>						
Property taxes					16,983,226	14,653,954
Retailers' occupation tax					5,768,525	4,777,122
Supplemental sales tax					2,432,220	2,154,989
Illinois use tax					349,895	280,903
Illinois income tax					2,252,023	1,920,712
Illinois replacement tax					629,610	639,139
Intergovernmental					8,451,971	6,439,908
Interest on investments					956,267	1,077,735
Franchise fees					134,155	121,425
Miscellaneous					213,712	148,459
Special Items-Loan paid out					(750,000)	-
<b>Total general revenues and transfers</b>					<b>38,921,603</b>	<b>32,214,347</b>
<b>Change in net assets</b>					<b>(2,862,656)</b>	<b>4,190,115</b>
<b>Net assets at beginning of year</b>					<b>116,009,714</b>	<b>111,819,599</b>
<b>Net assets at end of year</b>					<b>\$ 113,147,058</b>	<b>116,009,714</b>

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

COUNTY OF KENDALL, ILLINOIS

Balance Sheet - Governmental Funds  
November 30, 2008

STATEMENT C

	Governmental Fund Types							Totals		
	General	Health and Human Services Department	I.M.R.F.	Restricted Economic Development	PBC Lease Fund	Public Safety Sales Tax	Courthouse Expansion Construction	Non-Major Governmental Funds	November 30	
									2008	2007
<b>Assets</b>										
Cash including savings accounts and certificates of deposit	\$ 13,281,921	733,570	896,102	1,810,418	51,811	2,851,890	10,766,954	11,173,037	41,565,703	35,747,288
Receivables:										
Property taxes	8,804,252	749,025	3,164,721	-	981,092	-	-	4,422,931	18,122,020	16,851,086
Retailers' occupation tax	30,000	-	-	-	-	-	-	-	30,000	20,000
Illinois income tax	561,585	-	-	-	-	-	-	-	561,585	547,646
Motor fuel tax	-	-	-	-	-	-	-	84,411	84,411	100,613
Other receivables	1,289,154	332,873	9,295	-	-	709,222	-	922,529	3,263,073	2,649,177
Revenue stamps, at cost	101,669	-	-	-	-	-	-	-	101,669	63,784
Prepaid expenses	262,441	-	-	-	-	-	-	362,550	624,991	587,785
Notes receivable - restricted grant programs	-	-	-	893,970	-	-	-	6,870	900,840	159,944
Due from others	-	14,104	-	-	-	-	-	-	14,104	14,104
Amount to be provided for debt service	-	-	-	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 24,331,022</b>	<b>1,829,571</b>	<b>4,070,117</b>	<b>2,704,388</b>	<b>1,032,902</b>	<b>3,561,112</b>	<b>10,766,954</b>	<b>16,972,328</b>	<b>65,268,395</b>	<b>56,741,427</b>
<b>Liabilities</b>										
Accounts payable	\$ 212,018	53,068	-	-	-	-	1,521,203	282,540	2,068,829	860,345
Deferred revenues - property taxes	8,797,328	748,404	3,161,997	-	980,000	-	-	4,419,322	18,107,051	16,822,168
Loans payable	-	-	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	14,104	14,104	14,104
Deferred grant revenues	-	2,222	-	-	-	-	-	-	2,222	5,934
<b>Total liabilities</b>	<b>9,009,346</b>	<b>803,694</b>	<b>3,161,997</b>	<b>-</b>	<b>980,000</b>	<b>-</b>	<b>1,521,203</b>	<b>4,715,966</b>	<b>20,192,206</b>	<b>17,702,551</b>
<b>Fund Balance</b>										
Fund balances:										
Reserve for grant projects/loans	-	-	-	2,704,388	-	-	-	-	2,704,388	2,642,351
Reserve for approved projects	-	-	-	-	-	-	-	1,074,454	1,074,454	1,698,362
Board designated for capital improvements	-	-	-	-	-	-	-	1,545,647	1,545,647	1,061,242
Reserve for debt service	-	-	-	-	-	-	9,245,751	363,133	9,608,884	10,018,990
Unreserved fund balance	15,321,676	1,025,876	908,120	-	52,902	3,561,112	-	9,273,129	30,142,817	23,617,931
<b>Total fund balance</b>	<b>15,321,676</b>	<b>1,025,876</b>	<b>908,120</b>	<b>2,704,388</b>	<b>52,902</b>	<b>3,561,112</b>	<b>9,245,751</b>	<b>12,256,363</b>	<b>45,076,190</b>	<b>39,038,876</b>
<b>Total liabilities and fund balance</b>	<b>\$ 24,331,022</b>	<b>1,829,571</b>	<b>4,070,117</b>	<b>2,704,388</b>	<b>1,032,902</b>	<b>3,561,112</b>	<b>10,766,954</b>	<b>16,972,329</b>	<b>65,268,397</b>	<b>56,741,427</b>

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



COUNTY OF KENDALL, ILLINOIS

STATEMENT C  
(CONTINUED)

Reconciliation to Statement of Net Assets  
November 30, 2008

Reconciliation to statement of Net Assets

Fund balances - both governmental funds

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities, net of accumulated depreciation are not financial resources and, therefore are not reported in the funds.

Capital assets

Accumulated depreciation

Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds.

Net assets of governmental activities.

	2008	November 30, 2007
\$	44,076,190	35,038,876
	119,966,361	114,093,780
	(29,713,333)	(15,780,764)
	<u>(31,182,158)</u>	<u>(21,342,158)</u>
\$	<u>112,894,032</u>	<u>113,696,714</u>

COUNTY OF KENDALL, ILLINOIS

Statement of Revenues, Expenditures  
and Changes in Fund Balance - Governmental Funds  
Year Ended November 30, 2008

STATEMENT D

	General	Health and Human Services Department	I.M.R.F.	Restricted Economic Development	PBC Lease Fund	Public Safety Sales Tax	Courthouse Expansion Construction	Non-Major Governmental Funds	Totals	
									2008	2007
<b>Revenues:</b>										
Taxes	\$ 11,587,859	704,226	3,297,835	-	1,238,451	4,468,896	-	8,563,370	29,860,358	23,590,873
Intergovernmental	3,522,096	-	2,028,228	-	-	-	-	1,456,808	7,007,131	6,439,908
Licenses and permits	550,294	-	-	-	-	-	-	-	550,294	1,037,666
Revenue from services	4,475,925	583,782	-	-	-	-	-	1,845,652	6,903,359	6,294,191
Fines and forfeits	1,207,399	-	-	-	-	-	-	381,028	1,588,427	1,348,236
Grants	43,338	2,993,361	-	-	-	-	-	298,216	3,334,915	3,144,747
Interest on investments	534,275	621	2,724	59,993	6,321	83,054	220,193	49,987	956,267	1,076,486
Miscellaneous	382,119	3,546	43,631	6,045	-	-	152,399	689,612	1,287,352	957,484
<b>Total revenues</b>	<b>22,313,304</b>	<b>4,285,536</b>	<b>5,372,417</b>	<b>66,038</b>	<b>1,244,772</b>	<b>4,551,650</b>	<b>372,592</b>	<b>13,283,775</b>	<b>51,490,084</b>	<b>43,889,591</b>
<b>Expenditures:</b>										
<b>Current:</b>										
General government	7,815,185	-	-	-	2,347,119	-	10,829,288	1,650,781	22,642,373	11,417,032
Judiciary and courts	3,009,456	-	-	-	-	-	-	387,821	3,388,277	3,301,280
Education	74,410	-	-	-	-	-	-	169,200	243,610	246,783
County development	788,463	-	-	750,000	-	-	-	65,391	1,603,854	1,011,784
Public safety	5,099,743	-	-	-	-	-	-	409,543	5,509,286	5,894,856
Highways and bridges	-	-	-	-	-	-	-	8,828,974	8,828,974	3,617,449
Public health	-	4,659,471	-	-	-	-	-	361,702	5,021,173	4,591,857
Public welfare	149,466	-	-	-	-	-	-	149,466	-	136,560
Corrections	3,077,917	-	-	-	-	-	-	-	3,077,917	2,819,986
Employee retirement costs	-	-	5,079,810	-	-	-	-	-	5,079,810	4,655,435
Capital Outlay	-	-	-	-	-	-	-	84,389	84,389	96,853
Debt Service-Interest	-	-	-	-	-	-	-	413,639	413,639	312,799
Debt Service-Principal	-	-	-	-	-	-	-	160,000	160,000	105,000
<b>Total expenditures</b>	<b>20,005,640</b>	<b>4,659,471</b>	<b>5,079,810</b>	<b>750,000</b>	<b>2,347,119</b>	<b>-</b>	<b>10,829,288</b>	<b>12,531,440</b>	<b>56,202,768</b>	<b>38,207,583</b>
Excess of revenues over (under) expenditures	2,307,664	(373,935)	292,607	(683,962)	(1,102,347)	4,551,650	(10,456,696)	752,335	(4,712,684)	5,682,008
<b>Other financing sources (uses):</b>										
Operating transfers in	2,339,948	724,670	40,736	-	1,000,000	-	-	2,697,298	6,802,652	6,294,326
Operating transfers out	(1,718,652)	-	-	(4,000)	(7,397)	(3,894,988)	-	(1,177,615)	(6,802,652)	(6,294,326)
Loans paid out	-	-	-	(750,000)	-	-	-	-	(750,000)	-
Bond Proceeds	-	-	-	-	-	-	10,000,000	-	10,000,000	9,998,762
<b>Total other financing sources(uses)</b>	<b>621,297</b>	<b>724,670</b>	<b>40,736</b>	<b>746,000</b>	<b>992,603</b>	<b>(3,894,988)</b>	<b>10,000,000</b>	<b>1,519,683</b>	<b>10,750,000</b>	<b>9,998,762</b>
<b>Net change in fund balance</b>	<b>2,928,961</b>	<b>350,735</b>	<b>333,344</b>	<b>62,038</b>	<b>(109,745)</b>	<b>656,662</b>	<b>(456,696)</b>	<b>2,272,018</b>	<b>6,037,315</b>	<b>15,680,770</b>
<b>Fund balance, beginning of year</b>	<b>12,392,716</b>	<b>675,142</b>	<b>574,776</b>	<b>2,642,351</b>	<b>162,647</b>	<b>2,904,458</b>	<b>9,702,448</b>	<b>9,984,345</b>	<b>39,038,875</b>	<b>23,358,105</b>
<b>Fund balance, end of year</b>	<b>\$ 15,321,677</b>	<b>1,025,877</b>	<b>908,120</b>	<b>2,704,389</b>	<b>52,902</b>	<b>3,561,112</b>	<b>9,245,751</b>	<b>12,256,363</b>	<b>45,076,191</b>	<b>39,038,875</b>

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

COUNTY OF KENDALL, ILLINOIS

STATEMENT D  
(CONTINUED)

Statement of Revenues, Expenditures  
and Changes in Fund Balances - Governmental Funds  
Year Ended November 30, 2008

	November 30, 2008	2007
	\$ 6,037,315	15,680,769
	(10,000,000)	105,000
	(9,998,762)	(9,998,762)
	5,872,579	1,683,677
	(4,922,551)	(17,410)
	\$ (2,852,656)	4,190,115

Net change in fund balances- total governmental funds

Amounts reported for governmental activities in the Statement of Activities are different because:

Repayment of debt principal is an expenditure in the governmental funds

but the repayment reduces long-term liabilities in the Statement of net Assets.

Capital debt obligation principal payments

Receipts of bond proceeds are recorded as revenue for governmental funds

Governmental funds reported capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets.

Capital asset purchases capitalized

Capital asset deletions

Depreciation expense

Change in Net assets of Governmental Activities

Statement of Fiduciary Net Assets  
November 30, 2008

	Fiduciary	Totals	
	Trust and Agency	November 30,	
		2008	2007
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 4,664,198	4,664,198	4,320,993
Other receivables	-	-	-
Total assets	<u>4,664,198</u>	<u>4,664,198</u>	<u>4,320,993</u>
<u>Liabilities</u>			
Trust deposits	<u>4,564,198</u>	<u>4,564,198</u>	<u>4,220,993</u>
Total liabilities	<u>4,564,198</u>	<u>4,564,198</u>	<u>4,220,993</u>
<u>Net Assets</u>			
Net Assets:			
Unreserved fund balance	<u>100,000</u>	<u>100,000</u>	<u>100,000</u>
Total net assets	<u>\$ 100,000</u>	<u>100,000</u>	<u>100,000</u>

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

COUNTY OF KENDALL, ILLINOIS  
Statement of Changes in  
Fiduciary Net Assets

STATEMENT E-1

Statement of Receipts, Expenditures and  
Changes in Net Assets  
Year Ended November 30, 2008

Receipts	\$	2,361
Expenditures		<u>2,361</u>
Excess of revenues over expenditures		-
Other financing uses - Transfer to General Fund		-
Net assets, beginning of year		<u>100,000</u>
Net assets, end of year	\$	<u><u>100,000</u></u>

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies

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

A. The Financial Reporting Entity

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

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

1. Individual Component Unit Disclosures

The County's criteria for including organizations as component units include whether: the organization is legally separate, the County holds the corporate powers of the organization, the County appoints a voting majority of the organization's board, the County is able to impose its will on the organization, the organization has the potential to impose a financial benefit/burden on the County, there is a fiscal dependency by the organization on the County. Based on this criteria, there are two component units of the County, as follows:

The Kendall Public Building Commission (KCPBC) is governed by a five-member board appointed by the County. The KCPBC has issued separate financial statements and can be obtained at the address below. Those amounts have not been included on any of the primary governments financial statements.

The Kendall County Forest Preserve District (KCFPD) is governed by a five-member board appointed by the County. The KCFPD has issued separate financial statements and can be obtained at the address below. Those amounts have not been included on any of the primary governments financial statements.

# COUNTY OF KENDALL, ILLINOIS

## Notes to Financial Statements November 30, 2008

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

#### 1. Individual Component Unit Disclosures (continued)

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

#### B. Basic Financial Statements - Government-wide Statements

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial reports (reporting the County's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business type. All activities of the County are classified as governmental activities. The County has no activities that are classified as business-type activities.

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

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

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

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

This government-wide focus is more on the sustainability of the County as an entity and the change in the County's net assets resulting from the current year's activities.

#### C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the County are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separated set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balance, revenues and expenditures. The various funds are reported by generic classification within the financial statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

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

The emphasis in fund financial statements is on the major funds in the governmental activities categories. The nonmajor funds are combined in a column in the fund financial statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

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

The following fund types are used by the County:

1. *Governmental Funds:*

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

- a. General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all the financial resources except those required to be accounted for in another fund.
- b. Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditures for specific purposes. Major Special Revenue Funds identified are as follows:
  1. Health and Human Services Department Fund – this fund is used to account for revenues and expenditures related to the Health Department of the County,
  2. Illinois Municipal Retirement and Social Security Fund – this fund is used to account for the revenues and expenditures related to the social security system and retirement system of the County,
  3. Restricted Economic Development – this fund is used to account for the revenues and expenditures related to the County's development,
  4. Public Building Commission Lease Fund – this fund is used to account for the revenues and expenditures related to the County's Public Building Commission, and



COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

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

1. *Governmental Funds:* (continued)

5. Public Safety Sales Tax Fund – this fund is used to account for the revenues and expenditures related to public safety tax.

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

d. Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities. The Courthouse Expansion Construction is the only major capital projects fund and accounts for the revenue and expenditures related to that project.

2. *Fiduciary Funds:*

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

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

D. Measurement Focus and Basis of Accounting

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

Measurement Focus

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

In the fund financial statements, the “current financial resources” measurement focus or the “economic resources” measurement focus, as applied to the modified cash basis of accounting, is used as appropriate:

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

D. Measurement Focus and Basis of Accounting (continued)

- a. All governmental funds utilized a "current financial resources" measurement focus only. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as their measure of available spendable financial resources at the end of the period.
- b. The proprietary fund utilizes an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets (or costs recovery), financial position, and cash flows. All assets and liabilities (whether current or noncurrent, financial, or nonfinancial) associated with their activities are reported.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

All of the funds are maintained during the year by the County on a cash basis. At the end of the year, the financial statements are converted to the modified accrual basis by journal entries.

1. Accrual:

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

2. Modified Accrual:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

E. Assets, Liabilities, and Fund Balance

Cash and Cash Equivalents:

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

Investments:

Investments, including deferred compensation and pension funds, are stated at fair value, (quoted market price or the best available estimate).

Inventories:

Inventories are not maintained by the County as amounts of inventory on hand would be immaterial to the financial statements.

Capital Assets:

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

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

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

The infrastructure assets are likely to be the largest asset class of the County. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The County has implemented the infrastructure for the first time in the prior year. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2008.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

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

Long-term Debt:

All long-term debt arising from cash basis transactions to be repaid from governmental resources is reported as liabilities in the government-wide statements.

Long-term debt arising from cash basis transactions of governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources and payment of principal and interest reported as expenditures.

Fund Balance Classification

Fund balance is classified as net assets and displayed in three components:

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

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

F. Revenues and Expenditures/Expenses

Revenues:

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

F. Revenues and Expenditures/Expenses (continued)

Program Revenues

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

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

Expenditures:

Expenditures are recognized when the related fund liability is incurred. Inventory costs are reported in the period when inventory items are used, rather than in the period purchased.

G. Compensated Absences:

Accumulated unpaid vacation, and other employee benefit amounts are not accrued in governmental funds. At November 30, 2008, there was no material unrecorded liability for unpaid vacations and other employee benefits.

H. Interfund Activity:

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

H. Interfund Activity (continued)

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

1. Interfund balances- Amounts reported in the fund financial statements as interfund receivables and payables are eliminated in the governmental and business-type activities columns of the Statement of Net Assets, except for the net residual amount due between governmental activities, which are reported as internal balances.
2. Internal Activities- Amounts reported as interfund transfers in the fund financial statements are eliminated in the government-wide Statement of Activities except for the net amount of transfers between governmental and business-type activities, which are reported as Transfers-Internal Activities. The effects of interfund services between funds, if any, are not eliminated in the Statement of Activities.

I. Receivables and Payables

Receivables:

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

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

Payables:

Payables in the general, major and nonmajor governmental funds are composed of payables to vendors and accrued salaries and benefits.

J. Comparative Data

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 1: Summary of Significant Accounting Policies (continued)

K. Use of Estimates

The preparation of financial statements in conformity with other comprehensive basis of accounting (OCBOA) used by the County requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

Note 2: Cash and Investments

All bank balances of deposits as of November 30, 2008 are entirely insured or collateralized with securities held by the County or by its agent in the County's name.

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

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

Deposits

Custodial Credit Risk – is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a deposit policy for custodial credit risk. At November 30, 2008, the carrying amount of the County's deposits was \$42,482,309 and the bank balance was \$43,126,590. The deposits are categorized in accordance with custodial credit risk factors created by governmental reporting standards as follows:

	<u>Carrying Amount</u>	<u>Bank Balance</u>
Category #1	\$ 633,084	\$ 726,439
Category #2	1,100,010	1,100,010
Category #3	<u>40,749,215</u>	<u>41,300,141</u>
	<u>\$ 42,482,309</u>	<u>43,126,590</u>

Category #1 includes deposits covered by depositing insurance or collateral held by the County or its agents in the County's name.

Category #2 includes deposits covered by collateral held by the financial institution's trust department in the County's name.

Category #3 includes deposits which are uncollateralized or for which the collateral is held by the financial institution's trust department, but not in the County's name.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 2: Cash and Investments (continued)

The following deposits are non-categorized items:

	<u>Carrying Amount</u>	<u>Market Value</u>
The Illinois Funds	\$ 3,747,592	3,748,212
	<u>\$ 3,747,592</u>	<u>3,748,212</u>

The investments are normally categorized according to levels of risk. Based upon an interpretation of GASB No. 3, it was determined that The Illinois Funds and Financial Investors Trust should not be categorized.

The County only invested in certificates of deposits and money market accounts during the year.

Note 3: Property Taxes

The County is responsible for assessing, collecting, and distributing property taxes in accordance with state legislation. Property taxes are levied and attached as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of levy. The 2007 levy in the amount of \$17,583,160 was adopted on December 18, 2007, and \$16,983,226 was received in the current year. The 2008 tax levy in the amount of \$18,982,051 was adopted on November 25, 2008 and will be received in the subsequent fiscal year. Significant amounts of property tax are collected in the 30 days following the June and September due dates.

Property taxes receivable and deferred as of November 30, 2008, represent the 2008 tax levy that will be collected after May 1, 2008. Property taxes receivable for prior years are immaterial and are considered uncollectible.

Property taxes are levied and attach as an enforceable lien on property on January 1 and are payable in two installments on June 1 and September 1 subsequent to the year of levy.

Tort Immunity. Revenue collected and the related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A total of \$670,837 was collected and \$37,841 was spent on judges liability insurance and \$646,136 was spent on insurance premiums and claims for a total of \$683,977. Prior year restricted fund balance was \$265,580; current year restricted fund balance is \$283,096.

Note 4: Defined Benefit Pension Plan - Illinois Municipal Retirement

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment



COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 4: Defined Benefit Pension Plan - Illinois Municipal Retirement (continued)

A. Plan Description (continued)

and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 4.5% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 9.26% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The amortization period at December 31, 2007 was 25 years.

For December 31, 2007, the County's annual pension cost of \$769,716 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/07	769,716	100%	\$0
12/31/06	739,235	100	0
12/31/05	626,375	100	0
12/31/04	573,161	100	0
12/31/03	388,908	100	0
12/31/02	336,131	100	0
12/31/01	309,350	100	0
12/31/00	351,208	100	0
12/31/99	352,083	100	0
12/31/98	336,254	100	0

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 5: Defined Benefit Pension Plan - SLEP Employees

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 14.54% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2007 was 25 years.

For December 31, 2007, the County's annual pension cost of \$729,180 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 5: Defined Benefit Pension Plan - SLEP Employees (Continued)

A. Plan Description (Continued)

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	729,180	100%	\$0
12/31/06	734,871	100	0
12/31/05	518,187	100	0
12/31/04	508,706	100	0
12/31/03	328,157	100	0
12/31/02	294,323	100	0
12/31/01	280,348	100	0
12/31/00	262,564	100	0
12/31/99	262,289	100	0
12/31/98	240,841	100	0

Note 6: Defined Benefit Pension Plan - EOC Employees

A. Plan Description

The County's defined benefit pension plan, Illinois Municipal Retirement Fund (IMRF), provides retirement, disability, annual cost of living adjustments and death benefits to plan members and beneficiaries. IMRF acts as a common investment and administrative agent for local governments and school districts in Illinois. The Illinois Pension Code establishes the benefit provisions of the plan that can only be amended by the Illinois General Assembly.

IMRF issues a financial report that includes financial statements and required supplementary information. The report may be obtained at [www.imrf.org/pubs/pubs\\_homepage.htm](http://www.imrf.org/pubs/pubs_homepage.htm) or by writing to the Illinois Municipal Retirement Fund, 2211 York Road, Suite 500, Oak Brook, Illinois 60523.

Employees participating in IMRF are required to contribute 7.50% of their annual covered salary. The member rate is established by state statute. The County is required to contribute at an actuarially determined rate. The employer rate for calendar year 2007 was 36.76% of payroll. The employer contribution requirements are established and may be amended by the IMRF Board of Trustees. IMRF's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis (overfunded liability amortized on open basis). The remaining amortization period at December 31, 2007 was 25 years.

For December 31, 2007, the County's annual pension cost of \$220,673 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2005 actuarial valuation using the entry age actuarial cost method. The actuarial assumptions included (a) 7.50% investment rate of return (net of

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 6: Defined Benefit Pension Plan - EOC Employees (Continued)

A. Plan Description (Continued)

administrative expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10.0% per year depending on age and service, attributable to seniority/merit, and (d) post-retirement benefit increases of 3% annually. The actuarial value of IMRF assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor. The assumptions used for the 2007 actuarial valuation were based on the 2002-2004 experience study.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/07	220,673	100%	\$0
12/31/06	146,365	100	0
12/31/05	171,250	100	0
12/31/04	153,420	100	0
12/31/03	188,255	100	0
12/31/02	190,424	100	0
12/31/01	177,877	100	0
12/31/00	164,558	100	0
12/31/99	146,596	100	0
12/31/98	45,093	100	0

Note 7: Cafeteria 125 Plan

In the current year the County implemented the Cafeteria 125 Plan Payroll Deduction Limits Plan. The plan is available to all County employees. Participation in the plan is optional. The limit for participation is \$50 minimum with a maximum of \$5,000 for the adult/child care and a maximum of \$2,500 for all non-covered medical expenses.

Note 8: Legal Debt Margin

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 2.875%. The County's legal debt margin limitation is as follows for the fiscal year ended November 30, 2008:

Assessed valuation (2007)	<u>\$ 3,049,061,393</u>
Statutory debt limitation (2.875%)	\$ 87,660,515
Amount of debt applicable to debt limitation	<u>31,182,158</u>
Legal Debt Margin	<u>\$ 56,478,357</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 9: Changes in Capital Assets

	Primary Governmental			
	Beginning Balance as of December 1, 2007	Additions	Deletions	Ending Balance as of November 30, 2008
Governmental Activities:				
Capital assets not being depreciated:				
Land and Improvements	4,059,500	-	-	4,059,500
Total capital assets not being depreciated:	4,059,500	-	-	4,059,500
Other capital assets:				
Buildings and Improvements	42,290,254	3,052,611	-	45,342,865
Road Network	41,163,359	1,599,854	-	42,763,213
Bridge Network	21,463,100	-	-	21,463,100
Equipment	3,360,227	311,318	-	3,671,545
Other fixed assets	1,757,341	908,797	-	2,666,138
Total capital assets at historical cost:	110,034,281	5,872,580	-	115,906,861
Less accumulated depreciation:				
Buildings and Improvements	10,438,304	1,409,554	-	11,847,858
Road Network	1,646,534	2,143,050	-	3,789,584
Bridge Network	858,524	429,262	-	1,287,786
Equipment	2,185,377	432,873	-	2,618,250
Other fixed assets	652,044	517,812	-	1,169,856
Total accumulated depreciation:	15,780,784	4,932,551	-	20,713,335
Governmental activities capital assets, net	\$ 98,312,997	940,029	-	99,253,026

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 1,526,956
Public safety	601,345
Highways and bridges	2,783,465
Public health	20,785
Total	<u>\$ 4,932,551</u>

Note 10: Budgets and Budgetary Accounting

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

Formal budgetary integration is employed as a management control device during the year for General Fund and Special Revenue Funds. Prior to December 1, the County

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 10: Budgets and Budgetary Accounting (Continued)

Finance Committee submits to the County Board a proposed statement of budgets and appropriation ordinance for the fiscal year commencing December 1, under the cash basis of accounting. The statement of budgets includes proposed expenditures and the means of financing them.

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

The transfer of budgeted amounts between departments within any fund must be approved by the County Board. The budget was adopted on November 6, 2007 and was not amended.

Note 11: Federal and Illinois Grant Awards

The County has received grant awards under the Federal Community Development Block Grant - Illinois Department of Commerce and Community Affairs - Illinois Community Development Assistance program for specially authorized economic development activities.

The awards received under the grant programs are restricted to specific uses. Recaptured funds must be used for further economic development within the restrictions provided in the grant awards.

The County has also received awards under the Illinois Community Service Block Grant - Illinois Department of Commerce and Community Affairs for community service activities.

Recaptured funds must be used for further economic development within the restrictions provided in the grant awards.

Note 12: Notes Receivable - Restricted Grant Programs

During the current year the County entered into an agreement with W.B. Holding, LLC who borrowed a loan in amount of \$750,000 in principal and 4.5% monthly interest for the first seven years. At the end of the seven years period, the interest rate will be reset for the remaining loan balance.

The County currently has three notes with an outstanding principal balance as of November 30, 2008. They are as follows:

Custard Cup	\$76,483
*Humidors by AROL	67,487
W.B. Holding, LLC	750,000

\* payments greater than one year late

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 13: Motor Fuel Tax Fund

Under current procedures, the allotments to the County are being received from the State of Illinois each month. These allotments, however, may be expended only for specific projects that have been approved by the Department of Transportation, State of Illinois.

Note 14: Expenditures in Excess of Appropriations

Expenditures exceeded appropriations for the following individual funds:

Special Revenue Funds:

- Health and Human Services Fund
- Restricted Economic Development Grant Fund
- Public Building Commission Lease Fund
- County Highway Fund
- County Motor Fuel Tax Fund
- Economic Development Commission Fund
- Extension Education Fund
- Indemnity Fund
- Recorder's Document Storage Fund
- Drug Abuse Fund
- \*Courthouse Restoration Fund
- Law Library Fund
- Geographic Information System-Mapping Fund
- Geographic Information System-Recorder
- \*County Reserve Fund
- Sale in Error Fund
- CSBG-Revolving Loan Fund
- \*Special Mines Fund
- Animal Population Control Fund
- \*Fox Valley Ecosystem Agency Fund
- Transportation Sales Tax Fund
- Veterans Assistance Fund

Debt Service Funds:

- Administrative Debt Service Fund

\*These funds have not had budgets legally adopted.

Note 15: Contingencies

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 16: Leases

A. Kendall County Public Building Commission

On May 1, 1993, a lease between the Kendall County Public Building Commission (KCPBC) and the County was adopted. In 2003 the lease was revised. The County, in return for the construction and occupancy of the new Public Safety Center, pays the following annual rental payments on or before the due date:

A. Kendall County Public Building Commission

Due Date	
<u>November 1</u>	<u>Amount</u>
2009	\$1,849,000
2010	1,427,000

On September 1, 1998, a lease between the KCPBC and the County was adopted. In 2006 the lease was revised. The County, in return for the construction and occupancy of the new office building/courtroom complex, pays the following annual rental payments on or before the due date:

Due Date	
<u>November 1</u>	<u>Amount</u>
2009	\$ 367,000
2010	1,028,000
2011	2,744,000
2012	2,867,000
2013	180,000
2014	183,000
2015	180,000

On December 1, 1995 a lease between the KCPBC and the County was adopted. In 2006 the lease was revised. The County, in return for the construction and occupancy of the new office building/courtroom complex, pays the following annual rental payments on or before the due date:

Due Date	
<u>November 1</u>	<u>Amount</u>
2009	\$ 139,000

B. Kendall County Health Department

The County has a lease with the Kendall County Health Department (KCHD) in the amount of \$150,000 per year for the fiscal year beginning December 1, 2004 for the use of the building and equipment the KCHD is located in. This lease is for 23 years and will increase by 2.5 percent each year.



COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 16: Leases (continued)

C. Operating Leases

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

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Maintenance for Various Copiers	Yearly	60 months	\$ 999
Postage Machine	Yearly	6 years	1,092
Postage Machine	Quarterly	63 months	382
Storage Space	Monthly	12 months	140
Storage Space	Monthly	6 months	24

Lease payments for the next five years are as follows:

November 30, 2009	16,285
November 30, 2010	16,285
November 30, 2011	16,668
November 30, 2012	9,763

Note 17: Long-Term Debt

The following is a summary of general long-term debt transactions of the County for the year ended November 30, 2008:

	<u>Payable at November 30, 2007</u>	<u>Debt Proceeds</u>	<u>Debt/ Bonds Retired</u>	<u>Payable at November 30, 2008</u>	<u>Due Within One Year</u>
General Obligation					
Series 2002A	6,948,396	-	100,000	6,848,396	150,000
Series 2002B	4,395,000	-	60,000	4,335,000	60,000
Series 2007A	4,695,000	-	-	4,695,000	1,100,000
Series 2007B	5,303,762	-	-	5,303,762	446,418
Series 2008	-	10,000,000	-	10,000,000	-
Total	<u>\$ 21,342,158</u>	<u>10,000,000</u>	<u>160,000</u>	<u>31,182,158</u>	<u>1,596,578</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 17: Long-Term Debt (continued)

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

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	150,000	82,362	232,362
2010	210,000	75,800	285,800
2011	270,000	66,462	336,462
2012	335,000	53,944	388,944
2013	405,000	38,725	443,725
2014	845,575	119,738	965,313
2015	551,359	458,641	1,010,000
2016	531,586	508,414	1,040,000
2017	598,463	651,538	1,250,001
2018	572,915	707,085	1,280,000
2019	550,025	764,975	1,315,000
2020	524,805	820,194	1,345,000
2021	502,320	877,680	1,380,000
2022	479,742	935,258	1,415,000
2023	321,606	698,394	1,020,000
Total	\$ 6,848,396	6,859,211	13,707,607

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 17: Long-Term debt (Continued)

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

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2009	60,000	218,875	278,875
2010	70,000	216,194	286,194
2011	75,000	213,203	288,203
2012	80,000	210,006	290,006
2013	85,000	206,603	291,603
2014	90,000	202,375	292,375
2015	100,000	197,150	297,150
2016	105,000	191,513	296,513
2017	115,000	185,462	300,462
2018	125,000	178,863	303,863
2019	135,000	171,713	306,713
2020	145,000	164,012	309,012
2021	155,000	155,763	310,763
2022	170,000	146,825	316,825
2023	180,000	137,200	317,200
2024	195,000	127,375	322,375
2025	210,000	117,250	327,250
2026	220,000	106,500	326,500
2027	235,000	95,125	330,125
2028	255,000	82,875	337,875
2029	270,000	69,750	339,750
2030	285,000	55,875	340,875
2031	305,000	41,125	346,125
2032	325,000	25,375	350,375
2033	345,000	8,625	353,625
Total	<u>\$ 4,335,000</u>	<u>3,525,632</u>	<u>7,860,632</u>

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 17: Long-Term debt (Continued)

2007A Debt Service Schedule

Date	Principal	Interest	Total P & I
12/15/2008	1,100,000	90,580	1,190,580
6/15/2009	-	68,030	68,030
12/15/2009	245,000	68,030	313,030
6/15/2010	-	63,008	63,008
12/15/2010	195,000	63,008	258,008
6/15/2011	-	59,010	59,010
12/15/2011	200,000	59,010	259,010
6/15/2012	-	54,910	54,910
12/15/2012	180,000	54,910	234,910
6/15/2013	-	51,310	51,310
12/15/2013	195,000	51,310	246,310
6/15/2014	-	47,800	47,800
12/15/2014	280,000	47,800	327,800
6/15/2015	-	42,725	42,725
12/15/2015	300,000	42,725	342,725
6/15/2016	-	37,250	37,250
12/15/2016	1,000,000	37,250	1,037,250
6/15/2017	-	18,750	18,750
12/15/2017	1,000,000	18,750	1,018,750
Total	<u>4,695,000</u>	<u>976,165</u>	<u>5,671,165</u>

2007B Debt Service Schedule

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 17: Long-Term debt (Continued)

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P&amp;I</u>
6/15/2009	\$ -	315,627	315,627
12/15/2009	700,000	200,045	900,045
6/15/2010	-	186,920	186,920
12/15/2010	600,000	186,920	786,920
6/15/2011	-	175,670	175,670
12/15/2011	130,000	175,670	305,670
6/15/2012	-	173,233	173,233
12/15/2012	510,000	173,233	683,233
6/15/2013	-	163,670	163,670
12/15/2013	650,000	163,670	813,670
6/15/2014	-	151,483	151,483
12/15/2014	950,000	151,483	1,101,483
6/15/2015	-	133,670	133,670
12/15/2015	800,000	133,670	933,670
6/15/2016	-	118,670	118,670
12/15/2016	450,000	118,670	568,670
6/15/2017	-	110,233	110,233
12/15/2017	420,000	110,233	530,233
6/15/2018	-	102,043	102,043
12/15/2018	670,000	102,043	772,043
6/15/2019	-	88,308	88,308
12/15/2019	460,000	88,308	548,308
6/15/2020	-	78,878	78,878
12/15/2020	690,000	78,878	768,878
6/15/2021	-	64,388	64,388
12/15/2021	920,000	64,388	984,388
6/15/2022	-	44,838	44,838
12/15/2022	1,000,000	44,838	1,044,838
6/15/2023	-	23,338	23,338
12/15/2023	650,000	23,338	673,338
6/15/2024	-	9,200	9,200
12/15/2024	100,000	9,200	109,200
6/15/2025	-	6,900	6,900
12/15/2025	100,000	6,900	106,900
6/15/2026	-	4,600	4,600
12/15/2026	100,000	4,600	104,600
6/15/2027	-	2,300	2,300
12/15/2027	100,000	2,300	102,300
	<u>\$ 10,000,000</u>	<u>3,792,347</u>	<u>13,792,347</u>

Interest rates for the Series 2008, Courthouse Bonds, vary from 3.75% to 4.60%.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2008

Note 18: Interfund Transactions

During the course of normal operations, the County has numerous transactions between funds including expenditures and transfers of resources primarily to provide services. The governmental type funds generally reflect such transactions as transfers or reimbursements. Transfers between funds at November 30, 2008 are as follows:

	<u>Transfers Out</u>	<u>Transfers In</u>
Major Funds:		
General Fund	\$ 2,339,948	1,718,652
Health & Human Services	724,670	-
Illinois Municipal Retirement and Social Security Fund	40,736	-
Public Safety Sales Tax	-	3,894,988
	<u>3,105,354</u>	<u>5,613,639</u>
Total Major Funds		
NonMajor Funds:		
Highway		
County Bridge	118,701	-
Economic Development	-	4,000
PBC Lease	1,000,000	7,397
Animal Control	-	56,855
Probation Services	5,958	20,000
Court Security	-	225,000
Township Bridge	-	118,701
Mental Health	-	665,775
Senior Services	-	63,250
VAC	-	23,881
DCSG Contingency	-	1,603
County Reserve	-	2,551
States Attorney Special Fines	4,000	-
Special Reserve	350,000	-
Debt Service		
Administrative Debt Service	118,652	-
Courthouse Debt Service	1,300,000	-
Jail Bond Debt Service	234,988	-
Capital Project		
Public Safety Capital Improvement	375,000	-
Capital Improvement	175,000	-
Animal Control Cap Improv	15,000	-
	<u>3,697,298</u>	<u>1,189,013</u>
Total NonMajor Funds		
Total Transfers	<u>\$ 6,802,652</u>	<u>6,802,652</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements  
November 30, 2008

Note 19: Deficit Balances

The following funds have a deficit balance at the end of the year:

	<u>Amount</u>
Public Building & Zoning Officer	\$ 1,846
Special Mines	18,564

Note 20: Fund Balances

Motor Fuel Reserved Fund Balance

Under current procedures, the allotments to the County are being received from the State of Illinois each month. These allotments, however, may be expended only for specific projects that have been approved by the Department of Transportation, State of Illinois.

Fund balances, other than the General Fund, are reserved for the specific purpose of that particular fund.

Note 21: 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, worker'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
- Worker'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.

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-1

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	13,278,419
Petty Cash		3,502
Revenue stamps, at cost		101,669
Accounts receivable:		
Retailer's occupation tax		30,000
Illinois income tax		561,585
Illinois replacement tax		18,871
State use tax		80,760
County supplemental sales tax		606,273
Other		571,992
Property taxes receivable		8,804,252
Prepaid expenses		262,441
Due from Forest Preserve Fund		11,258
		<hr/>
Total assets	\$	<u>24,331,022</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	212,018
Deferred revenues - property taxes		<u>8,797,328</u>
Total liabilities		9,009,346
Fund Balance:		
Unreserved fund balance		<u>15,321,676</u>
Total liabilities and fund balance	\$	<u>24,331,022</u>



COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-2

Statement of Revenues, Expenditures and  
Changes in Fund Balance  
Compared to Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues (Schedule A-3)	\$ 20,456,346	22,313,304	19,705,034
Expenditures (Schedule A-4)	21,067,768	20,005,640	18,496,648
Excess of revenues over (under) expenditures	(611,422)	2,307,664	1,208,386
Other financing sources (uses):			
Operating transfers in (out):			
Public safety sales tax	2,060,000	2,060,000	2,059,228
Probation	20,000	20,000	20,000
Capital Improvement Fund	(175,000)	(175,000)	-
Special Mines	-	-	5,900
VAC	-	-	22,132
Animal control	25,000	25,000	20,264
Health and Human Services	-	-	(25,000)
Federal Aid Matching	-	-	(400,000)
Highway	-	-	(5,000)
Court security	225,000	225,000	225,000
States Attorney Special Fine	-	-	85,749
PBC lease	-	7,397	13,472
Public Safety Capital Improvements	(375,000)	(375,000)	-
County admin debt service	(118,579)	(118,652)	(124,994)
Kendall Land & Cattle	-	-	1,063
CTHS	(700,000)	(700,000)	-
County Special Reserve	(350,000)	(350,000)	(350,000)
Reserve	-	2,551	-
Total transfers	611,421	621,297	1,547,813
Net change in fund balance	\$ (1)	2,928,961	2,756,199
Fund balance, beginning of year		12,392,716	9,636,517
Fund balance, end of year		15,321,676	12,392,716

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-3

Statement of Revenues  
Compared to Estimated Revenues  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues:</b>			
<b>Taxes:</b>			
Property taxes	\$ 7,931,196	7,855,710	6,391,264
Retailers' occupation tax	1,020,000	1,299,929	967,868
County supplemental sales tax	2,125,000	2,432,220	2,154,989
<b>Intergovernmental:</b>			
Illinois income tax	2,000,000	2,252,023	1,920,712
Illinois replacement tax	425,000	421,838	428,223
State use tax	280,000	349,895	280,903
Hidta Reimbursement	4,000	681	3,996
<b>State reimbursements:</b>			
State's attorney	139,488	141,121	135,416
Probation office	111,912	130,389	113,874
Supervisor of assessments	40,000	44,150	43,077
Election judges	6,200	13,875	12,591
Child support	-	-	-
Police training	-	-	-
Reimbursement legal fees	-	-	-
Probation Board & Care	14,500	34,742	56,085
Public Defender	72,000	96,238	92,983
St Comp/Reimburse PTI	25,000	37,144	24,674
<b>Licenses and permits:</b>			
Liquor licenses	16,900	13,100	16,500
Zoning, planning and building permits fees	125,500	68,440	125,062
County real estate transfer tax	750,000	334,600	774,679
Franchise tax	122,150	134,154	121,425
<b>Revenue from services:</b>			
County treasurer	15,000	45,859	31,155
County treasurer - inheritance tax collection fees	125,000	76,064	160,759
County clerk and recorder	650,000	477,189	625,179
Circuit court clerk	1,080,000	1,185,310	1,119,554
Sheriff	190,000	394,691	240,609
Sheriff misc.	3,000	6,209	3,172
Sheriff-transportation grant	-	16,178	-
Zoning board of appeals	35,000	18,250	28,749
Corrections dept	750,000	1,273,500	1,003,155
Technology	-	146,418	-
County clerk election fund	6,000	840	4,992
Health Insurance-Emp'l Ded	650,000	717,580	676,437
Circuit Clerk GPS Service Fee	13,000	3,338	10,305
Reimbursement for morgue use	-	-	250
Probation Officer salary from (muns)	-	17,079	-
Mapping fees	20,000	10,247	23,425
Circuit court system fee	45,000	49,670	52,292
Coroner fees	1,000	1,657	1,090
Public defender fee	55,000	25,587	38,966
Sheriff bond fee	55,000	31,382	10,255
KenCom misc	9,000	11,278	10,410
Gas Rebates-Sheriff	-	-	-

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-3  
(Continued)

Statement of Revenues  
Compared to Estimated Revenues  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues: (Cont.)			
Fines and forfeitures	\$ 525,000	604,007	570,228
Property tax late payment penalties and costs	170,000	542,326	372,814
Interest income	500,000	534,275	661,468
Postage reimbursements	65,000	70,403	69,206
Retired Cobra Health Insurance	40,000	103,402	62,523
Recorder's miscellaneous	70,000	63,164	71,813
Sale of assets	20,000	3,450	30,395
Insurance reimbursements	-	-	-
Compost fees	15,000	15,307	17,776
Assessment office misc. rev.	5,000	11,431	10,827
Technology fees	11,000	10,261	11,116
States Attorney Victims Assistance Grant	20,500	21,000	20,500
States Attorney miscellaneous revenues	-	3,927	-
LMRP Update	-	-	2,400
ESDA-Reimbursement from IEMA	21,000	18,411	19,319
ESDA-Homeland security grant	-	-	-
Periodic Imprisonment fee	8,000	29,684	9,097
Facility Mgmt miscellaneous	75,000	119	4,078
Other revenues	-	113,565	66,403
Total revenues	\$ 20,456,346	22,313,304	19,705,034

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Page	Original & Final Budget	Year Ended November 30,	
			2008	2007
Expenditures:				
Facilities Management	62	\$ 1,567,127	1,717,237	1,583,561
Building and zoning	63	485,259	411,964	351,707
Veterans Assistance	63	-	-	286
Zoning Board of Appeals	64	7,320	4,859	4,448
County clerk and recorder	64	171,133	166,358	161,417
County board	64-65	173,878	139,122	136,316
Educational service region	65	93,649	74,410	84,783
Farmland review board	65	430	367	226
Sheriff	65-66	3,984,293	3,989,735	3,491,029
Corrections	66	3,151,228	3,077,917	2,819,986
KenCom Operations	67	1,271,750	1,110,008	1,055,292
Merit commissions	67	10,000	16,536	16,143
Circuit court judge	67	203,770	211,194	181,400
Circuit court clerk	68	565,671	565,350	521,127
Coroner	68	133,609	133,719	121,484
Combined court services	69	907,774	707,918	840,370
Public defender	69	435,167	358,958	356,291
State's attorney	69-70	1,150,337	1,110,767	1,019,177
Board of review	70	78,450	49,425	52,113
County treasurer	70	308,480	300,577	292,273
Soil and water conservation	71	15,904	15,904	15,379
Employee health insurance	71	3,303,000	3,085,250	3,032,522
Unemployment compensation	71	35,000	13,805	3,906
Supervisor of assessments	71	278,386	247,119	285,540
Election costs	72	502,871	623,753	291,018
Auditing and accounting	72	28,750	28,750	22,000
Emergency services and disaster agency	72	17,738	15,747	15,075
Office of admin services	73	433,025	388,193	321,871
Capital expenditures	74	447,284	524,935	344,848
General insurance and bonds	74	3,000	1,355	4,827
Technology Services	74-75	644,085	655,529	709,934
Mapping	75	58,783	58,825	62,094
Jury commission	75	45,056	46,269	36,117
Regional planning commission	76	28,960	9,340	17,737
Ad hoc zoning committee	76	16,965	12,947	27,202
Postage County Building	76	69,000	48,321	63,022
Contractual Services	76	52,000	73,987	62,565
Contingency	76	388,636	8,665	91,566
Miscellaneous	76	-	524	-
Total expenditures		\$ 21,067,768	20,005,640	18,496,648

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Facilities Management:</b>			
Office head salary	\$ 79,380	79,380	75,600
Salaries - Maintenance	262,252	262,865	254,492
Salaries - Clerical	31,895	31,895	30,377
Salaries - Overtime	10,000	4,808	7,680
Office supplies	650	988	2,144
Utilities	670,000	781,929	652,645
Mileage	750	526	592
County Supplies	124,000	124,489	124,246
Postage	200	61	128
Cellular Phones	4,500	4,659	4,313
Equipment Maintenance/Repairs	15,000	18,552	20,748
Vehicle Maintenance	4,500	3,201	3,152
Equipment Rental	-	163	213
Education & training	4,000	831	4,362
Contractual Services	360,000	402,890	402,870
Other costs	-	-	-
<b>Total facilities management</b>	<b>1,567,127</b>	<b>1,717,237</b>	<b>1,583,561</b>

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Building and zoning:</b>			
Office head salary	\$ 85,262	85,262	82,779
Salary - Planners	92,000	90,952	53,975
Salaries - Compliance Officers	83,200	83,200	61,513
Salaries - Clerical	63,027	61,108	60,605
Other salaries	520	-	225
Reporter	1,400	1,046	1,076
Temporary staff support	8,775	6,176	-
Mileage	260	158	378
Supplies	3,000	2,173	3,889
Postage	2,000	1,347	1,218
Postage/plan commission	-	-	-
Equipment	2,000	972	138
Plumbing inspection	16,000	6,682	10,741
Vehicle maintenance and repairs	8,000	7,089	9,061
Training	3,100	5,950	2,623
Dues	1,365	929	403
Conferences	1,550	425	355
Books and subscriptions	1,200	680	875
Microfilming/reproduction	11,200	2,869	709
Engineering consultants	60,000	42,438	32,867
Legal publications	1,300	934	916
Contracted inspection service	2,100	-	1,775
Cellular phone	4,000	3,933	3,466
Mine expert	25,000	2,116	21,121
Blackberry Creek Implemetation	3,000	3,000	-
NPDES annual permit fee	1,000	1,527	-
NPDES permit assistance	5,000	1,000	1,000
PBZ Agenda Publication	-	-	-
<b>Total building and zoning</b>	<b>485,259</b>	<b>411,964</b>	<b>351,707</b>
<b>Veterans Assistance Fund:</b>			
Superintendent salary	-	-	-
Assistant superintendent salary	-	-	286
Veteran relief	-	-	-
Dues	-	-	-
Mileage	-	-	-
Postage	-	-	-
Contractual Services/Transportation	-	-	-
Office supplies/stationary	-	-	-
Training	-	-	-
<b>Total Veterans Asst.</b>	<b>-</b>	<b>-</b>	<b>286</b>

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Zoning Board of Appeals:</b>			
Mileage	\$ 600	521	645
Postage	270	98	216
Reporter	1,000	267	349
Per diem	4,300	2,900	2,700
Legal publications	1,000	1,073	538
Consultant	-	-	-
Memberships	90	-	-
Supplies	60	-	-
Total zoning board of appeals	7,320	4,859	4,448
<b>County Clerk and Recorder:</b>			
Office head salary	76,960	76,960	75,423
Other salaries	44,448	44,448	43,699
Temporary salaries	16,000	5,062	-
Mileage	1,500	755	1,368
Supplies	12,000	7,019	14,085
Postage	14,000	23,747	13,052
Film duplication	1,000	675	1,594
Dues	500	630	365
Conferences	2,000	557	1,453
Books and subscriptions	600	263	549
Legal publications	300	394	191
Birth and death registration	325	-	227
Contractual services	1,000	5,460	9,344
Rebinding old records	500	388	68
Total county clerk and recorder	171,133	166,358	161,417
<b>County board:</b>			
Chairman salary	12,000	12,000	12,000
Salaries - board members	21,600	21,600	21,600
Mileage	10,600	9,805	7,464
Professional services	20,000	60	(3,666)
Dues/Memberships	2,900	7,920	2,840

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>County Board: (Continued)</b>			
Conferences	\$ 5,000	558	-
Telephones	278	-	246
UCCI	300	300	300
Per diem	90,000	75,225	79,560
Liquor commissioner	1,200	1,200	1,200
Promotions	-	-	100
Census-gas mileage	-	-	5,759
Finance chairman stipend	-	6,000	5,750
Special census wages	-	-	-
Finance & PBZ chair	6,000	-	-
Miscellaneous	4,000	4,454	3,162
Total county board	173,878	139,122	136,316
<b>Educational Service Region:</b>			
Salaries and benefits	62,476	49,570	54,719
Expenses reimbursements - Grundy County	31,173	24,840	30,064
Office expense	-	-	-
Total educational service region	93,649	74,410	84,783
<b>Farm Land Review Board:</b>			
Mileage	40	25	24
Publications	50	86	32
Per diem	340	255	170
Total farm land review board	430	367	226
<b>Sheriff:</b>			
Salary - Sheriff	96,096	96,096	92,400
Salaries-Chief/Commander	266,418	266,224	170,491
Salaries - deputies	2,829,104	2,741,754	2,513,757
Overtime	65,000	121,018	84,002
Clerical - overtime	1,000	1,882	16,996
Other salaries	-	-	-
Salaries - clerical	291,125	278,346	237,011
Part-time salaries - deputies	6,000	-	-
Telephone	6,500	7,335	5,741
Mileage and auto fuel	165,000	185,249	130,033
Office supplies	6,500	10,917	9,662
Postage	4,500	7,226	4,161



COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Sheriff: (Continued)</b>			
Canine Expenses	\$ 3,500	3,634	-
Major Crimes Taskforce	1,000	2,000	-
Equipment maint/repairs	15,500	17,848	17,384
Vehicle maint/repairs	97,000	114,693	77,204
Training	40,000	45,632	37,958
Dues	2,300	3,756	3,536
Conferences	2,500	3,333	7,391
Legal publications/printing	3,000	3,536	3,091
Police supplies	12,500	4,143	6,258
Weapons and ammunition	7,000	7,317	8,187
Uniforms	18,000	22,567	24,475
Contract expenses	500	-	-
Investigations	500	1,666	2,029
Subscriptions	3,000	8,422	4,977
Immunizations	250	-	100
Special Response Team	2,000	2,000	2,000
Contractual services	38,500	33,141	32,186
<b>Total sheriff</b>	<b>3,984,293</b>	<b>3,989,735</b>	<b>3,491,029</b>
<b>Corrections:</b>			
Salaries - deputies	2,267,265	2,169,609	2,003,519
Salaries - overtime	34,000	47,045	37,027
Salaries - other	429,902	405,054	386,820
Salaries - food management	71,961	72,627	67,379
Contractual services	87,000	84,723	64,547
Supplies	15,000	8,055	11,554
Equipment maintenance	6,000	3,126	6,064
Training	18,100	23,730	10,460
Medical expenses	60,000	48,931	58,471
Food services	140,000	200,389	166,820
Uniforms	10,000	8,672	6,104
Prisoner transport	8,000	5,956	1,220
Courthouse security maintenance	4,000	-	-
<b>Total corrections</b>	<b>3,151,228</b>	<b>3,077,917</b>	<b>2,819,986</b>

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>KenCom Operations:</b>			
Salary - director	\$ 77,250	82,552	70,769
Salary- assistant director	61,656	61,656	-
Salaries - supervisors	166,362	152,172	189,925
Salary - contractual recorder	1,000	-	224
Salary - regular	725,357	560,703	590,800
Salary - overtime	85,000	116,691	94,537
Salaries - Training	-	8,289	4,217
Holiday pay	57,000	39,423	37,596
Supplies	3,000	2,693	2,020
Mileage	2,000	1,439	1,626
Postage	125	140	-
Books/subscription	750	-	-
Dues/subscriptions	1,000	1,602	650
Training conferences	1,200	1,325	387
Equipment maintenance	8,000	5,350	5,246
Maintenance - other	-	-	-
Printing/publications	1,500	996	452
Radio lines	45,000	44,327	39,895
Training	13,300	6,669	2,838
Weather system rent	3,000	2,170	3,044
Leads service charges	16,000	18,672	8,764
Employee screening	750	1,288	659
Telephone	2,500	1,850	1,644
Total KenCom Operations	1,271,750	1,110,008	1,055,292
<b>Merit Commission</b>	10,000	16,536	16,143
<b>Circuit Court Judge:</b>			
Salaries	41,715	41,715	40,504
Baliffs	86,520	59,344	75,307
Training	10,000	-	-
Judges' salaries	2,500	1,724	1,618
Part time baliff per diem	-	8,067	-
Supplies	3,000	2,951	3,040
Statutory Expenses - Salaries	-	-	5,150
Postage	34,035	30,255	303
Court reporter and transcriptions	1,000	782	56
Law library	-	-	38,572
Statutory expenses	25,000	66,356	16,850
Total circuit court judge	203,770	211,194	181,400

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Circuit Court Clerk:</b>			
Office head salary	\$ 76,960	76,960	74,000
Other salaries	438,811	440,127	411,645
Additional salaries	5,000	2,463	3,867
Mileage	1,500	573	860
Supplies	12,000	9,836	11,790
Postage	7,250	7,103	7,579
Dues	850	745	1,225
Conferences	2,300	921	1,064
Legal fees	2,500	1,750	626
Printing forms	18,500	24,871	8,470
Total circuit court clerk	565,671	565,350	521,127
<b>Coroner:</b>			
Salary	40,979	40,979	39,785
Other salaries	30,530	30,826	29,907
Mileage	500	137	-
Postage	500	472	347
Per Call	10,000	11,390	8,836
Supplies	2,500	9,461	4,825
Cellular phone	4,000	4,664	3,233
Pager expense	1,000	598	385
Vehicle maintenance	4,400	4,858	4,453
Dues and conferences	1,200	87	2,363
Autopsies	20,000	15,880	17,565
Toxicology testing	3,000	4,596	2,945
Training	8,000	4,257	4,906
X-rays	2,000	-	-
Personal Property Disposal	1,000	454	344
Morgue rental	-	-	-
Morgue supplies	4,000	5,061	1,591
Total coroner	133,609	133,719	121,484

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	Year Ended November 30, 2007
<b>Combined Court Services:</b>			
Salary - supervisor/juvenile Court director	\$ -	-	-
Salaries - probation	398,035	371,258	353,549
Salaries - secretarial	90,530	90,529	83,470
Salary - supervisor	61,834	-	-
Circuit admin. expense	3,000	1,847	2,416
Mileage	-	-	-
Supplies	6,000	5,859	5,108
Postage	2,500	2,625	2,736
Postage supplies	-	-	417
Miscellaneous postage	-	-	6,000
Equipment/rental reset charges	-	50	-
Training	775	863	60
Postage meter lease	-	-	4,441
Dues and conferences	2,500	1,515	542
Book and subscriptions	100	100	60
Medical expenses	1,000	-	-
Auto expense	3,000	4,061	2,337
Software Maintenance	-	-	-
Kane Juvenile Detention	160,000	87,470	143,000
Contractual services	3,500	3,061	800
Board & care	175,000	76,847	175,980
<b>Total combined court service</b>	<b>907,774</b>	<b>707,918</b>	<b>840,370</b>
<b>Public Defender:</b>			
Salary - public defender	139,489	146,692	139,489
Other salaries	34,178	34,178	32,550
Conflict attorney	20,000	-	510
Assistant public defenders	160,500	160,777	157,262
Supplies	2,500	1,320	1,865
Postage	1,500	598	671
Interpreter services	1,000	1,567	735
Books and subscriptions	3,000	2,423	1,626
Education & conferences	6,000	2,083	1,868
Subpoena witness fees	1,000	-	-
Training	6,000	-	1,302
Contractual Services	40,000	5,565	13,096
Dues and Memberships	3,000	2,129	3,258
Statutory expenses/investigators	15,000	1,372	1,625
Transcripts	2,000	253	435
<b>Total public defender</b>	<b>435,167</b>	<b>358,958</b>	<b>356,291</b>
<b>State's Attorney:</b>			
Office head salary	154,987	162,991	157,282
Salary - Assistant States Attorney	542,350	536,091	453,893
Office salaries	290,250	275,562	225,364
Salaries-Investigators	-	1,815	-
Temporary Help-Intern	32,000	25,788	22,000
Supplies	9,000	9,601	8,713
Postage	10,500	9,386	9,631

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>State's Attorney: (Continued)</b>			
Dues	\$ 3,000	4,273	2,762
Conferences	3,000	3,122	3,152
Books and subscriptions	8,500	6,681	5,443
Contractual services	15,000	13,528	11,638
Child advocacy board	-	-	389
Transcripts	20,000	20,108	21,436
Training	4,750	4,614	3,581
Cell Phone	5,000	4,145	3,973
Special Litigation Fee	12,000	11,146	71,539
Trials and hearings	25,000	6,915	3,381
Appellate services	15,000	15,000	15,000
Total state's attorney	1,150,337	1,110,767	1,019,177
<b>Board of Review:</b>			
Salaries	42,850	42,850	40,035
Conferences, and education	2,000	466	517
Supplies	2,000	1,982	3,027
Postage	3,000	3,374	1,549
Mileage	1,000	149	198
Dues	600	-	-
Legal publications	2,000	604	1,641
Contractual services	25,000	-	5,146
Total board of review	78,450	49,425	52,113
<b>County Treasurer:</b>			
Office head salary	76,960	76,960	74,000
Other salaries	177,240	177,240	173,017
Temporary salaries	2,000	-	-
Overtime	3,500	497	2,293
Temporary Help - Non Salary	2,000	3,551	3,857
Mileage	750	570	475
Supplies	6,800	2,275	6,640
Postage	19,500	25,138	21,177
Dues	850	890	300
Conferences	2,000	212	-
Legal publications	3,000	1,640	1,867
Payroll forms	3,000	1,678	957
Contractual services	10,880	9,926	7,691
Total county treasurer	308,480	300,577	292,273

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Soil and Water Conservation:</b>			
Educ. coordinator salary	\$ 11,849	11,849	11,459
Educ. coordinator travel	1,130	1,130	1,092
Office supplies	241	241	233
Educ. newsletter postage	-	-	-
Copier/copying	416	416	402
Workshops	120	120	116
Educ. supplies	1,667	1,667	1,612
Educ. newsletter	120	120	116
Educ. contest & awards	241	241	233
Soil stewardship material	120	120	116
Total soil and water conservation	15,904	15,904	15,379
<b>Employee Health Insurance</b>			
Employee reimbursements	3,000	15	16,005
Premiums	3,300,000	3,085,235	3,016,517
Total employee health insurance	3,303,000	3,085,250	3,032,522
<b>Unemployment Compensation</b>	35,000	13,805	3,906
<b>Supervisor of Assessments:</b>			
Salary - supervisor	88,300	89,149	86,981
Other salaries	102,536	104,940	93,473
Salary - overtime	5,000	-	-
Mileage	3,000	3,155	1,515
Cellular Phone	-	162	-
Supplies	2,000	2,342	1,794
Postage	5,000	6,144	5,965
Tax notices and covers	1,000	-	-
Training	3,000	2,319	3,605
Dues	750	40	800
Books and subscriptions	300	763	40
Publications	50,000	29,770	81,037
Printing	17,500	3,235	5,414
Contractual services	-	5,100	4,916
Total supervisor of assessments	278,386	247,119	285,540

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Election Costs:</b>			
Salaries	\$ 185,621	152,716	160,494
Election judge mileage	3,000	4,360	1,391
Supplies	80,000	75,905	17,685
Overtime	1,000	17,498	-
School for judges	7,500	427	-
Election judges per diem	75,000	131,919	27,360
Legal publications	7,500	6,002	3,896
Ballots	65,000	111,454	20,011
Contractual services	47,000	81,804	29,590
Extra help/overtime	12,500	15,411	19,154
Registration supplies	5,000	3,276	3,311
Polling place rental and miscellaneous expense	4,500	2,977	1,686
Polling place delivery & set-up	6,500	19,954	5,715
Precinct splits	2,500	-	724
Canvas	250	50	-
<b>Total election costs</b>	<b>502,871</b>	<b>623,753</b>	<b>291,018</b>
<b>Auditing and Accounting -</b>			
Auditing and accounting services	28,750	28,750	22,000
<b>Emergency Services and Disaster Agency:</b>			
Salary - Director	5,644	5,838	5,295
Other salaries	3,294	3,070	2,846
Telephone	3,000	2,116	1,585
Mileage/auto fuel	500	-	202
Supplies	500	1,831	2,388
Postage	100	83	-
Vehicle repairs and maintenance	600	1,440	-
Training	1,500	751	1,055
Dues and conferences	500	-	-
Printing	100	-	1,446
Homeland security grant expense	-	6	-
Radio/siren maintenance	2,000	612	258
<b>Total emergency services and disaster agency</b>	<b>17,738</b>	<b>15,747</b>	<b>15,075</b>

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Office of Administrative Services:</b>			
Administration-salaries	\$ 167,805	147,613	124,108
Other salaries	88,962	80,850	76,357
Overtime salaries	850	-	207
Mileage	1,500	924	954
Supplies	1,800	1,422	1,269
Postage	800	722	678
Equipment	-	-	-
Telephone	500	580	481
County supplies	700	378	401
Advertisements	2,000	4,980	2,189
Dues	1,425	1,292	1,248
Conferences	1,300	-	123
Books and subscriptions	300	169	156
Safety supplies	-	-	-
Safety training	-	-	-
Legal publications	-	-	-
Labor negotiation expense	75,000	105,102	60,465
Flu shots	1,245	1,905	1,245
Contractual services	70,350	31,153	44,886
Educational reimbursement	8,500	5,599	4,783
Training	500	329	-
Bristol township compost fee	1,500	1,793	1,576
Employee assist program	6,288	-	290
Employee recognition	1,400	2,171	-
Fiscal Agent Fees	-	695	-
Mayors and managers meeting	300	516	456
<b>Total office of administrative services</b>	<b>433,025</b>	<b>388,193</b>	<b>321,871</b>



COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Capital Expenditures:</b>			
Facilities management	\$ 94,084	81,616	56,577
Planning, Building, & Zoning	25,000	17,070	-
EMA	6,000	-	-
Technology Services	67,000	213,965	-
Sheriff	252,980	205,271	117,498
Circuit Court Clerk	-	-	2,364
ESDA	-	4,936	-
Recorder's Doc Storage Fund	-	-	-
State's attorney	1,220	808	5,092
Office of Admin Services	-	-	-
Mapping	-	-	-
County highway	-	-	160,639
Public defender	-	-	-
Coroner	-	-	2,227
Treasurer	1,000	1,271	450
Public Defender	-	-	-
<b>Total capital expenditures</b>	<b>447,284</b>	<b>524,935</b>	<b>344,848</b>
<b>General Insurance and Bonds</b>	<b>3,000</b>	<b>1,355</b>	<b>4,827</b>
<b>Technology Services</b>			
Supervisor salary	89,865	89,865	87,248
Other salaries	205,170	159,609	161,823
Mileage	500	474	159
Office supplies	1,500	553	1,245
Postage	200	217	50
Dues	200	-	30
Training	3,000	180	2,538
Conferences	1,000	58	709
Books & subscriptions	100	-	-
Cell Phone	2,600	2,404	2,508
Overtime	-	-	133

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended	
		2008	November 30, 2007
<b>Technology Services: (Continued)</b>			
Central computer supplies	37,000	37,582	28,266
Computer main./software	100,550	104,388	150,176
Computer maint./hardware	150,000	224,433	252,256
Contractual services	52,100	35,751	22,759
Vehicle maintenance	300	15	35
Total mapping	644,085	655,529	709,934
<b>Mapping:</b>			
Salary - director	58,783	58,783	56,795
Mileage	-	-	-
Supplies	-	-	658
Postage	-	42	50
Training	-	-	1,741
Dues	-	-	-
Conferences	-	-	2,850
Plotter paper	-	-	-
Contractual services	-	-	-
Total mapping	58,783	58,825	62,094
<b>Jury Commission:</b>			
Salaries - jury commission	5,356	5,356	5,652
Supplies	3,000	3,689	2,834
Postage	4,500	6,300	3,502
Petit juror per diem	15,000	16,471	13,204
Training	1,500	737	-
Grand juror per diem	6,500	7,180	5,802
Coroner juror per diem	1,200	1,988	1,171
Meals	5,000	1,660	1,158
Automation	3,000	2,887	2,793
Total jury commission	45,056	46,269	36,117

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-5  
(Continued)

Detail Statement of Expenditures  
Compared to Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
<b>Regional planning commission:</b>			
Postage	\$ 470	225	259
Reporter	1,600	582	599
Legal Publications	1,700	1,137	775
Memberships	90	-	-
Contractual services	25,000	7,337	13,653
LRMP Update	-	-	-
Consultant	-	-	-
Supplies	100	60	2,450
Total regional planning commission	28,960	9,340	17,737
<b>Ad hoc zoning committee:</b>			
Postage	100	-	24
Reporter	1,300	621	473
Supplies	65	-	-
Contractual Services	15,000	12,326	21,446
Consultant	-	-	-
Engineering - SEC Ord Update	-	-	-
Engineering - Stream/Wetland Ord Up	-	-	5,259
Special Meeting Expenses	300	-	-
Reproduction	200	-	-
Total ad hoc zoning committee	16,965	12,947	27,202
<b>Postage County Building</b>			
Postage Supplies	1,300	495	483
Miscellaneous	1,200	494	-
Equipment rental/reset charges	1,500	2,332	2,539
Prepaid postage	65,000	45,000	60,000
Total postage county building	69,000	48,321	63,022
Contractual Services	52,000	73,987	62,565
Miscellaneous	-	524	-
<b>Contingency</b>			
Contingency	388,636	8,665	91,566
Total contingency	388,636	8,665	91,566
Total General Fund	21,067,768	20,005,640	18,496,648

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

SCHEDULE A-6

Balance Sheet  
November 30, 2008

Assets

Cash	\$	723,836
Cash restricted		9,733
Fee receivable		18,623
Property tax receivable		749,025
Grant receivable		243,609
Receivable from other funds		14,104
Immunization inventory		70,640
		<hr/>
Total assets	\$	<u>1,829,571</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	53,068
Deferred property taxes		748,404
Deferred grant revenue		2,222
		<hr/>
Total liabilities		803,694
Fund Balance		
Unreserved fund balance		<hr/> 1,025,876
		<hr/>
Total liabilities and fund balance	\$	<u>1,829,571</u>

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

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Property taxes	\$ 706,860	704,226	654,472
Revenues from services:			
Woman's health fair	1,500	3,830	3,985
Direct care - fees	140,000	173,831	93,538
Inspection fees - wells and septics	20,000	12,350	22,840
Inspection fees - restaurants	125,000	154,387	153,220
Tanning fees	1,000	2,050	2,000
Kendall Co. well permit fee	20,000	11,220	16,085
Solid waste fees	2,000	5,252	2,053
Immunization clinic	57,000	32,336	33,883
Hepatitis B shots	-	74,244	56,142
Flu clinic	15,000	23,953	25,945
TB board contract	1,000	1,500	1,200
Plat review fees	500	4,875	200
Facility utilization contract	19,400	19,416	19,564
DCFS Counseling	1,200	3,819	4,525
Food Handling Permit Fees	-	-	-
Coffee Revenue	1,000	1,443	1,666
Radon test kit fees	10,000	9,773	110
Fox Valley United Way	-	49,505	63,533
Total revenues from services	414,600	583,782	500,490
Revenues from grants:			
Grants - direct care	-	73,480	94,162
IACC/Com Ed Rate Relief	-	2,339	7,016
IDHFS Energy Conservation	-	-	92,852
State public health grant	63,201	77,803	74,897
First Offender-Behavioral	85,479	2,240	6,230
Public Aid - FCM	75,000	116,262	141,098
State grants - tobacco prevention	27,475	32,146	25,442
State grant - family case management	109,695	110,100	108,098
IL violence protection grant - fiscal	19,500	19,500	19,500
Pandemic Flu	-	-	28,588
CRI grant	-	53,864	37,565
Non-community well grant	850	988	675

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

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues from grants: (Cont.)			
Public Aid - immunizations	\$ 10,000	25,210	27,539
State grant - lead prevention	-	413	502
Bio-terrorism Grant	55,450	75,174	35,451
Title III NIAA Aging	5,959	9,587	12,341
WIC Grant	109,200	128,900	105,800
Supplemental Nutrition -WIC	275,000	273,057	290,619
K/G CAT grants from DCCA	1,377,688	1,732,155	1,244,866
West Nile virus grant	23,408	18,053	13,355
FCM - Homeless services	31,900	29,928	29,242
TANF Grant	-	-	-
Miscellaneous	-	10,000	-
Teen Parent Services Grant	30,900	37,800	30,500
State Grant-Dental	-	-	-
Vision Hearing Scceering	-	-	-
Donated vaccines	90,000	164,362	183,952
Total revenues from grants	2,390,705	2,993,361	2,610,290
Interest income	1,200	621	1,249
Miscellaneous income	8,200	3,546	20,396
Total revenues	3,521,565	4,285,536	3,786,898
Expenditures:			
Salary - administration	395,872	395,873	383,865
Salary - admissions serv/eval	477,589	488,528	474,913
Salaries - behavioral health unit	492,281	481,946	483,395
Salaries - public health unit	758,120	734,278	716,165
Salary - information services	153,935	140,259	139,105
Mileage	34,135	30,889	30,927
Supplies - non-medical	28,767	32,495	28,130
Supplies - medical	22,400	8,227	5,651
Community education supplies	10,750	10,905	9,129
Postage	9,540	7,338	9,768
Telephone	12,000	11,331	10,815
Utilities	-	-	-
Conferences and training	21,800	19,625	30,192
Printing	12,950	22,686	13,210
Advertising - personnel	2,450	1,881	415
Administrative rent	161,534	161,534	157,594
Direct client assistance	1,153,215	1,421,485	1,128,020
County wide crisis intervention	-	-	-

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

SCHEDULE A-7  
(Continued)

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Expenditures: (Cont.)			
Dues and subscriptions	\$ 7,490	6,931	6,997
Building Maintenance	5,000	-	-
Children's programs	500	365	480
Capital expenditures	39,225	26,558	21,717
Contractual services	122,390	124,176	88,366
Hepatitis B vaccine	24,000	45,415	43,719
Vehicle maintenance	500	585	155
Solid waste	3,000	5,984	2,525
Facility consolidation	-	2,490	1,376
Vaccines	90,000	162,666	142,142
IPLAN	2,500	198	-
IL violence protection	19,500	19,539	19,500
Title III - E caregiver support	-	64	100
Homeless expense	-	-	-
Supplemental Food Coupons	275,000	273,057	290,619
Psychological testing materials	2,000	581	1,202
Refunds	-	7,864	6,376
Insurance	13,719	13,719	13,589
Total expenditures	4,352,162	4,659,471	4,260,158
Excess of revenues over (under) expenditures	(830,597)	(373,935)	(473,260)
Other financing sources (uses):			
Operating transfers from:			
Mental Health Fund	678,478	659,817	608,500
Senior Citizens Fund	63,250	63,250	63,250
DCS Contingency Fund	-	1,603	25,000
Total other financing sources (uses)	741,728	724,670	696,750
Net change in fund balance	\$ (88,869)	350,735	223,490
Fund balance, beginning of year		675,142	451,651
Fund balance, end of year		1,025,876	675,142

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

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	896,102
Property tax receivable-IMRF		1,979,736
Property tax receivable-Social Security		1,184,984
Replacement taxes receivable		9,295
		<hr/>
Total assets	\$	<u>4,070,117</u>

Liabilities and Fund Balance

Liabilities -		
Deferred revenues - property taxes IMRF	\$	1,978,024
Deferred revenues-property taxes Social Security		1,183,973
		<hr/>
Total liabilities		<u>3,161,997</u>
Fund Balance		
Unreserved fund balance		908,120
		<hr/>
Total liabilities and fund balance	\$	<u>4,070,117</u>



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

SCHEDULE A-9

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues:			
Property taxes-IMRF	\$ 1,950,000	1,942,677	1,797,235
Property taxes-Social Security	1,150,000	1,147,387	1,101,865
Personal Property Repl Tax	175,000	207,771	210,916
Interest income	2,000	2,724	5,535
Employee contributions	2,070,000	2,028,228	1,864,365
Miscellaneous	25,000	-	-
Forest Preserve reimbursement	19,700	43,631	13,800
<b>Total revenues</b>	<b>5,391,700</b>	<b>5,372,417</b>	<b>4,993,715</b>
Expenditures:			
Miscellaneous expenses	-	178	-
Contributions to Social Security System	2,470,000	2,319,337	2,138,253
Contributions to Illinois Municipal Retirement System	2,970,000	2,760,294	2,517,182
<b>Total expenditures</b>	<b>5,440,000</b>	<b>5,079,810</b>	<b>4,655,435</b>
Excess of revenues over (under) expenditures	(48,300)	292,607	338,280
Other financing sources(uses)			
Transfer from VAC	-	23,881	16,608
Transfer from animal control	10,300	16,855	17,578
<b>Total other financing sources (uses)</b>	<b>\$ 10,300</b>	<b>40,736</b>	<b>34,186</b>
Net change in fund balance		333,344	372,465
Fund balance, beginning of year		574,776	202,311
Fund balance, end of year		908,120	574,776

COUNTY OF KENDALL, ILLINOIS  
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE A-10

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	1,810,418
Note Receivable-Custard Cup		76,483
Note Receivable-Humidors by Arol		67,487
Note Receivable-W.B.Holdings		<u>750,000</u>
Total assets	\$	<u><u>2,704,388</u></u>

Fund Balance

Reserved for Restricted Economic Development Grants	\$	<u><u>2,704,388</u></u>
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COUNTY OF KENDALL, ILLINOIS  
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues:			
Interest income:			
Investment interest income	\$ 100,000	59,993	120,785
Custard Cup	12,800	5,045	5,514
Humidors by Arol	10,105	1,000	2,902
<b>Total revenues</b>	<b>122,905</b>	<b>66,038</b>	<b>129,202</b>
Expenditures:			
Approved program loans	-	750,000	-
Grant administration	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>750,000</b>	<b>-</b>
Excess of revenues over (under) expenditures	122,905	(683,962)	129,202
Other financing (uses) -			
Loan to W.B.Holdings	-	(750,000)	-
Operating transfer to - Economic Development	(4,000)	(4,000)	(4,000)
<b>Net change in fund balance</b>	<b>\$ 118,905</b>	<b>62,038</b>	<b>125,202</b>
Fund balance, beginning of year		2,642,351	2,517,149
Fund balance, end of year		2,704,388	2,642,351

COUNTY OF KENDALL, ILLINOIS  
PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE A-12

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 51,811
Property taxes receivable	<u>981,092</u>
 Total assets	 <u>\$ 1,032,902</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities -	
Payable to PBC	-
Deferred property taxes	<u>980,000</u>
Fund Balance	
Unreserved fund balance	<u>52,902</u>
 Total liabilities and fund balance	 <u>\$ 1,032,902</u>

SCHEDULE A-13

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Property taxes	\$ 1,241,000	1,238,451	1,145,323
Other income	-	-	-
Interest income	5,000	6,321	12,469
 Total revenues	 <u>1,246,000</u>	 <u>1,244,772</u>	 <u>1,157,791</u>
Expenditures -			
Public building commission lease	2,241,000	2,347,119	2,000,000
Miscellaneous Expense	-	-	-
 Total Expenditures	 <u>2,241,000</u>	 <u>2,347,119</u>	 <u>2,000,000</u>
Excess of revenues over (under) expenditures	(995,000)	(1,102,347)	(842,209)
Other financing sources (uses):			
Operating transfers in	1,000,000	1,000,000	1,000,000
Operating transfers (out)	-	(7,397)	(13,472)
 Total other financing sources (uses)	 <u>\$ 1,000,000</u>	 <u>992,603</u>	 <u>986,528</u>
 Net change in fund balance		 (109,745)	 144,320
Fund balance, beginning of year		<u>162,647</u>	<u>18,327</u>
Fund balance, end of year		<u>52,902</u>	<u>162,647</u>

COUNTY OF KENDALL, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in Bank	\$ 2,851,890
Accounts Receivable	<u>709,222</u>
Total Assets	<u>\$ 3,561,112</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	<u>\$ -</u>
Fund Balance:	
Unreserved fund balance	<u>3,561,112</u>
Total liabilities and fund balance	<u>\$ 3,561,112</u>

SCHEDULE A-15

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Sales tax	\$ 3,805,000	4,468,596	3,809,252
Reimbursements	-	-	-
Miscellaneous revenues	-	-	-
Interest income	<u>90,000</u>	<u>83,054</u>	<u>169,009</u>
Total Revenues	<u>3,895,000</u>	<u>4,551,650</u>	<u>3,978,261</u>
Expenditures -			
Combined court services juvenile	-	-	-
Miscellaneous	-	-	11,062
Kane County juvenile fund	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>11,062</u>
Excess of revenues over (under) expenditures	3,895,000	4,551,650	3,967,199
Other financing sources (uses):			
Operating transfers (out) - PBC lease	(1,000,000)	(1,000,000)	(1,000,000)
Public Safety Capital Projects Fund	-	-	(1,000,000)
General Fund	(2,060,000)	(2,060,000)	(2,059,228)
Transfer (to) Jail Addition Debt Service	(234,988)	(234,988)	(188,238)
Transfer (to) County Debt Service	<u>(600,000)</u>	<u>(600,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(3,894,988)</u>	<u>(3,894,988)</u>	<u>(4,247,466)</u>
Net change in fund balance	<u>\$ 12</u>	656,662	(280,267)
Fund balance, beginning of year		<u>2,904,450</u>	<u>3,184,717</u>
Fund balance, end of year		<u>3,561,112</u>	<u>2,904,450</u>

COUNTY OF KENDALL, ILLINOIS  
COURTHOUSE EXPANSION CONSTRUCTION FUND

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in Bank	\$ 10,766,954
Accounts Receivable	<u>                    </u>
 Total Assets	 \$ <u>10,766,954</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	\$ <u>1,521,203</u>
Fund Balance:	
Reserved fund balance	<u>9,245,751</u>
 Total liabilities and fund balance	 \$ <u>10,766,954</u>

SCHEDULE A-17

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Year Ended		
	Original & Final Budget	2008	November 30, 2007
Revenues -			
Insurance	-	144,099	-
Miscellaneous	-	8,300	-
Interest income	100,000	220,193	16,551
 Total Revenues	 <u>100,000</u>	 <u>372,592</u>	 <u>16,551</u>
Expenditures -			
Project expenditure	19,500,000	10,266,640	68
Architect fees	1,577,000	557,114	232,818
Bond issuance cost	-	-	45,817
Discount on bond issuance	-	5,535	34,163
 Total expenditures	 <u>21,077,000</u>	 <u>10,829,288</u>	 <u>312,865</u>
Excess of revenues over (under) expenditures	 <u>(20,977,000)</u>	 <u>(10,456,696)</u>	 <u>(296,315)</u>
Other financing sources (uses):			
Bond proceeds	<u>9,870,000</u>	<u>10,000,000</u>	<u>9,998,762</u>
Total other financing sources (uses)	<u>9,870,000</u>	<u>10,000,000</u>	<u>9,998,762</u>
Net change in fund balance	<u>\$ (11,107,000)</u>	<u>(456,696)</u>	<u>9,702,448</u>
Fund balance, beginning of year		<u>9,702,448</u>	<u>-</u>
Fund balance, end of year		<u>9,245,751</u>	<u>9,702,448</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds						
Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission	
<u>Assets</u>							
Cash in bank	\$ 11,173,037	40,756	225,895	146,222	990,043	580,236	6,195
Receivables:							
Property taxes	4,422,931	-	600,527	1,401,100	-	-	-
Motor fuel tax	84,411	-	-	84,411	-	-	-
Replacement taxes	-	-	-	-	-	-	-
Other receivables	922,529	-	-	-	17,648	-	-
Prepaid expenses	362,550	-	-	-	-	-	-
Notes receivable	6,870	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 16,972,328</b>	<b>40,756</b>	<b>826,422</b>	<b>1,547,321</b>	<b>1,074,454</b>	<b>597,884</b>	<b>6,195</b>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ 282,539	1,390	-	112,429	-	-	500
Deferred revenues	4,419,322	-	600,000	1,400,000	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	14,104	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>4,715,965</b>	<b>1,390</b>	<b>600,000</b>	<b>1,512,429</b>	<b>-</b>	<b>-</b>	<b>500</b>
Grant reserve	-	-	-	-	-	-	-
Approved project	2,620,101	-	-	-	1,074,454	-	-
Unreserved	9,636,262	39,366	226,422	34,893	-	597,884	5,695
<b>Total fund balance</b>	<b>12,256,363</b>	<b>39,366</b>	<b>226,422</b>	<b>34,893</b>	<b>1,074,454</b>	<b>597,884</b>	<b>5,695</b>
<b>Total liabilities and fund balance</b>	<b>\$ 16,972,328</b>	<b>40,756</b>	<b>826,422</b>	<b>1,547,321</b>	<b>1,074,454</b>	<b>597,884</b>	<b>6,195</b>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans Assistance Fund
<u>Assets</u>						
Cash in bank	\$ 67	225,880	103,467	282,505	49	153,141
Receivables:						
Property taxes	173,877	6,840	-	666,326	893,831	348,491
Motor fuel tax	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 173,945</u>	<u>232,720</u>	<u>103,467</u>	<u>948,831</u>	<u>893,880</u>	<u>501,631</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	8,260	-	-	-	5,556
Deferred revenues	173,730	6,840	-	665,735	893,114	348,223
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>173,730</u>	<u>15,100</u>	<u>-</u>	<u>665,735</u>	<u>893,114</u>	<u>353,779</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	<u>215</u>	<u>217,620</u>	<u>103,467</u>	<u>283,096</u>	<u>766</u>	<u>147,853</u>
Total fund balance	<u>215</u>	<u>217,620</u>	<u>103,467</u>	<u>283,096</u>	<u>766</u>	<u>147,853</u>
Total liabilities and fund balance	<u>\$ 173,945</u>	<u>232,720</u>	<u>103,467</u>	<u>948,831</u>	<u>893,880</u>	<u>501,631</u>



COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Service	Drug Abuse
<u>Assets</u>						
Cash in bank	\$ 499,318	3,058	138,410	513,309	772,363	60,627
Receivables:						
Property taxes	-	13,685	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-
Other receivables	33,334	-	1,730	26,810	16,739	3,867
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>532,652</u>	<u>16,743</u>	<u>140,140</u>	<u>540,119</u>	<u>789,102</u>	<u>64,494</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	4,809	-	-	84	6,772	-
Deferred revenues	-	13,680	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>4,809</u>	<u>13,680</u>	<u>-</u>	<u>84</u>	<u>6,772</u>	<u>-</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	<u>527,844</u>	<u>3,063</u>	<u>140,140</u>	<u>540,035</u>	<u>782,330</u>	<u>64,494</u>
Total fund balance	<u>527,844</u>	<u>3,063</u>	<u>140,140</u>	<u>540,035</u>	<u>782,330</u>	<u>64,494</u>
Total liabilities and fund balance	<u>\$ 532,652</u>	<u>16,743</u>	<u>140,140</u>	<u>540,119</u>	<u>789,102</u>	<u>64,494</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds						
	State's Attorney's Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	DCS Contingency	Law Library
<u>Assets</u>							
Cash in bank	\$ 19,583	41,397	7,367	27,131	569,747	-	238,894
Receivables:							
Property taxes	-	318,254	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	17,177	-	4,784
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 19,583</b>	<b>359,651</b>	<b>7,367</b>	<b>27,131</b>	<b>586,924</b>	<b>-</b>	<b>243,678</b>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ -	-	-	-	-	-	1,343
Deferred revenues	-	318,000	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>318,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,343</b>
Grant reserve	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-
Unreserved	19,583	41,651	7,367	27,131	586,924	-	242,335
<b>Total fund balance</b>	<b>19,583</b>	<b>41,651</b>	<b>7,367</b>	<b>27,131</b>	<b>586,924</b>	<b>-</b>	<b>242,335</b>
<b>Total liabilities and fund balance</b>	<b>\$ 19,583</b>	<b>359,651</b>	<b>7,367</b>	<b>27,131</b>	<b>586,924</b>	<b>-</b>	<b>243,678</b>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1  
(Continued)

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds						
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	State's Attorney Special Fines	PB & Z Hearing Officer Fund	Corner Death Certificate Grant Fund	County Reserve Fund
<u>Assets</u>							
Cash in bank	\$ 153,149	92,503	7,165	-	(1,846)	3,137	72,902
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-	-
Other receivables	51,363	7,749	791	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 204,512</b>	<b>100,252</b>	<b>7,956</b>	<b>-</b>	<b>(1,846)</b>	<b>3,137</b>	<b>72,902</b>
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ -	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Grant reserve	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-
Unreserved	204,512	100,252	7,956	-	(1,846)	3,137	72,902
<b>Total fund balance</b>	<b>204,512</b>	<b>100,252</b>	<b>7,956</b>	<b>-</b>	<b>(1,846)</b>	<b>3,137</b>	<b>72,902</b>
<b>Total liabilities and fund balance</b>	<b>\$ 204,512</b>	<b>100,252</b>	<b>7,956</b>	<b>-</b>	<b>(1,846)</b>	<b>3,137</b>	<b>72,902</b>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds						
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff Cops Technology Grant	Highway Restricted	Rental Housing Support Program	Township Bridge Fund
<u>Assets</u>							
Cash in bank	\$ 192,340	28,448	6,029	12,496	429,000	-	40,924
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	29,916	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	6,869	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 192,340</b>	<b>35,317</b>	<b>6,029</b>	<b>12,496</b>	<b>429,000</b>	<b>29,916</b>	<b>40,924</b>
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	29,916	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	14,104	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>14,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>29,916</b>	<b>-</b>
Grant reserve	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-
Unreserved	192,340	21,213	6,029	12,496	429,000	-	40,924
<b>Total Equity</b>	<b>192,340</b>	<b>21,213</b>	<b>6,029</b>	<b>12,496</b>	<b>429,000</b>	<b>-</b>	<b>40,924</b>
<b>Total liabilities and equity</b>	<b>\$ 192,340</b>	<b>35,317</b>	<b>6,029</b>	<b>12,496</b>	<b>429,000</b>	<b>29,916</b>	<b>40,924</b>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet  
November 30, 2008

	Special Revenue Funds							
	Special Mines	Animal Population Control	State Pet Population	Landfill Reserve	Fox Valley Ecosystem Agency	Special Reserve	Transportation Sales Tax	Circuit Clerk Operation/Admin Fund
<u>Assets</u>								
Cash in bank	\$ (18,564)	27,886	3,570	-	7,497	950,000	751,236	28,952
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	709,227	1,400
Prepaid expenses	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-	-
Total assets	\$ (18,564)	27,886	3,570	-	7,497	950,000	1,460,458	30,352
<u>Liabilities and Fund Balance</u>								
Accounts payable	\$ -	1,272	-	-	1,440	-	108,769	-
Deferred revenues	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	-	1,272	-	-	1,440	-	108,769	-
Grant reserve	-	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-	-
Unreserved	(18,564)	26,614	3,570	-	6,057	950,000	1,351,689	30,352
Total fund balance	(18,564)	26,614	3,570	-	6,057	950,000	1,351,689	30,352
Total liabilities and fund balance	\$ (18,564)	27,886	3,570	-	7,497	950,000	1,460,458	30,352

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet  
November 30, 2008

	Capital Projects Funds				Debt Service Funds		
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
<b>Assets</b>							
Cash in bank	\$ 747,465	121,225	631,957	45,000	130	453	1,194,323
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Replacement taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	170,056	192,494	-
Notes receivable	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
<b>Total assets</b>	<b>\$ 747,465</b>	<b>121,225</b>	<b>631,957</b>	<b>45,000</b>	<b>170,186</b>	<b>192,946</b>	<b>1,194,323</b>
<b>Liabilities and Fund Balance</b>							
Accounts payable	\$ -	-	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Grant reserve	-	-	-	-	-	-	-
Approved project	747,465	121,225	631,957	45,000	-	-	-
Unreserved	-	-	-	-	170,186	192,946	1,194,323
<b>Total fund balance</b>	<b>747,465</b>	<b>121,225</b>	<b>631,957</b>	<b>45,000</b>	<b>170,186</b>	<b>192,946</b>	<b>1,194,323</b>
<b>Total liabilities and fund balance</b>	<b>\$ 747,465</b>	<b>121,225</b>	<b>631,957</b>	<b>45,000</b>	<b>170,186</b>	<b>192,946</b>	<b>1,194,323</b>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
Revenues:							
Taxes	\$ 8,563,370	-	597,979	1,247,554	-	-	-
Intergovernmental	1,456,808	-	6,488	-	1,450,048	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services	1,845,652	162,750	-	51,825	-	216,356	-
Fines and forfeitures	381,028	42,849	-	48,175	-	-	-
Grants	298,216	-	-	-	-	-	-
Interest on investments	49,087	-	527	1,100	27,655	-	-
Miscellaneous	689,612	8,161	104,194	125,486	-	-	-
<b>Total revenues</b>	<b>13,283,775</b>	<b>213,760</b>	<b>709,189</b>	<b>1,474,139</b>	<b>1,477,703</b>	<b>216,356</b>	<b>-</b>
Expenditures:							
General government	2,308,809	-	-	-	-	-	-
Judiciary and courts	387,821	-	-	-	-	62,583	-
Education	169,200	-	-	-	-	-	-
County development	65,391	-	-	-	-	-	4,625
Public safety	409,543	148,903	-	-	-	-	-
Highways & bridges	8,828,974	-	1,114,193	1,494,796	2,101,611	-	-
Public health	361,702	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>12,531,440</b>	<b>148,903</b>	<b>1,114,193</b>	<b>1,494,796</b>	<b>2,101,611</b>	<b>62,583</b>	<b>4,625</b>
Excess of revenues over (under) expenditures	752,335	64,856	(405,004)	(20,657)	(623,908)	153,773	(4,625)
Other financing sources (uses):							
Transfer in	2,697,298	-	118,701	-	-	-	4,000
Transfer out	(1,177,615)	(56,855)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>1,519,683</b>	<b>(56,855)</b>	<b>118,701</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,000</b>
Fund balance, beginning of year	9,984,345	31,364	512,725	55,550	1,698,362	444,111	6,320
Fund balance, end of year	\$ 12,256,363	39,366	226,422	34,893	1,074,454	597,884	5,695

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2  
(Continued)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans Assistance Fund
<b>Revenues:</b>						
Taxes	\$ 166,945	-	-	670,837	813,497	303,541
Intergovernmental	-	-	-	-	-	272
Licenses/permits	-	-	-	-	-	-
Revenue from services	-	-	30,780	-	-	-
Fines and forfeitures	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Interest on investments	147	-	-	591	717	268
Miscellaneous	-	-	-	30,064	-	-
<b>Total revenues</b>	<b>167,092</b>	<b>-</b>	<b>30,780</b>	<b>701,493</b>	<b>814,214</b>	<b>304,081</b>
<b>Expenditures:</b>						
General government	-	-	80	683,977	-	313,501
Judiciary and courts	-	-	-	-	-	-
Education	169,200	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	196,794	-	-	-	-
Public health	-	-	-	-	150,432	-
Employee retirement costs	-	-	-	-	-	-
<b>Total expenditures</b>	<b>169,200</b>	<b>196,794</b>	<b>80</b>	<b>683,977</b>	<b>150,432</b>	<b>313,501</b>
Excess of revenues over (under) expenditures	(2,108)	(196,794)	30,700	17,516	663,782	(9,421)
<b>Other financing sources (uses):</b>						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	(665,775)	(23,881)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(665,775)</b>	<b>(23,881)</b>
Fund balance, beginning of year	2,322	414,415	72,767	265,580	2,759	181,155
Fund balance, end of year	\$ 215	217,620	103,467	283,096	766	147,853



COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2  
(Continued)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Service	Drug Abuse
Revenues:						
Taxes	\$ -	6,063	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services	253,789	-	53,106	342,364	201,941	32,710
Fines and forfeitures	-	-	-	-	-	12,521
Grants	-	-	7,101	-	-	-
Interest on investments	-	5	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	253,789	6,068	60,207	342,364	201,941	45,231
Expenditures:						
General government	229,074	-	-	-	-	-
Judiciary and courts	-	-	27,360	53,358	108,513	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	52,857
Highways & bridges	-	-	-	-	-	-
Public health	-	6,520	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	229,074	6,520	27,360	53,358	108,513	52,857
Excess of revenues over (under) expenditures	24,714	(452)	32,847	289,006	93,428	(7,626)
Other financing sources (uses):						
Transfer in	-	-	-	-	5,958	-
Transfer out	-	-	-	(225,000)	(20,000)	-
Total other financing sources (uses)	-	-	-	(225,000)	(14,042)	-
Fund balance, beginning of year	503,129	3,515	107,293	476,029	702,944	72,120
Fund balance, end of year	\$ 527,844	3,063	140,140	540,035	782,330	64,494

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2  
(Continued)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds						
	State's Attorney's Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	DCS Contingency	Law Library
Revenues:							
Taxes	\$ -	288,358	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services	-	-	-	24,190	-	-	61,464
Fines and forfeitures	1,163	-	-	-	209,432	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	254	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total revenues	1,163	288,612	-	24,190	209,432	-	61,464
Expenditures:							
General government	-	-	-	23,829	-	-	-
Judiciary and courts	-	-	-	-	85,004	-	51,003
Education	-	-	-	-	-	-	-
County development	-	-	19,724	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	204,750	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	-	204,750	19,724	23,829	85,004	-	51,003
Excess of revenues over (under) expenditures	1,163	83,862	(19,724)	361	124,428	-	10,461
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	(63,250)	-	-	-	(1,603)	-
Total other financing sources (uses)	-	(63,250)	-	-	-	(1,603)	-
Fund balance, beginning of year	18,420	21,039	27,091	26,770	462,496	1,603	231,875
Fund balance, end of year	\$ 19,583	41,651	7,367	27,131	586,924	-	242,335

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2  
(Continued)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds						
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	State's Attorney Special Fines	PB & Z Hearing Officer Fund	Corner Death Certificate Grant Fund	County Reserve Fund
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services	195,373	79,334	-	-	-	-	1,984
Fines and forfeitures	-	-	8,631	-	2,800	1,565	-
Grants	-	-	-	-	-	-	50,039
Interest on investments	-	-	-	-	-	70	2,211
Miscellaneous	1,000	500	-	-	-	-	-
<b>Total revenues</b>	<b>196,373</b>	<b>79,834</b>	<b>8,631</b>	<b>-</b>	<b>2,800</b>	<b>1,635</b>	<b>54,234</b>
Expenditures:							
General government	142,551	89,299	-	-	3,399	-	80,204
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	6,031	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>142,551</b>	<b>89,299</b>	<b>6,031</b>	<b>-</b>	<b>3,399</b>	<b>-</b>	<b>80,204</b>
Excess of revenues over (under) expenditures	53,822	(9,465)	2,600	-	(599)	1,635	(25,970)
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	(2,551)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(2,551)</b>
Fund balance, beginning of year	150,690	109,716	5,356	-	(1,247)	1,503	101,422
Fund balance, end of year	\$ 204,512	100,252	7,956	-	(1,846)	3,137	72,902

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds						Township Bridge Fund
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff Cops Technology Grant	Highway Restricted	Rental Housing Support Program	
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services	92,340	-	-	-	-	-	14,552
Fines and forfeitures	-	-	-	-	-	-	-
Grants	-	-	-	3,413	-	237,663	-
Interest on investments	-	1,016	-	168	-	-	2,653
Miscellaneous	-	1,202	-	-	242,000	-	-
<b>Total revenues</b>	<b>92,340</b>	<b>2,218</b>	<b>-</b>	<b>3,581</b>	<b>242,000</b>	<b>237,663</b>	<b>17,205</b>
Expenditures:							
General government	11,960	21,346	-	-	-	237,663	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>11,960</b>	<b>21,346</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>237,663</b>	<b>-</b>
Excess of revenues over (under) expenditures	80,380	(19,128)	-	3,581	242,000	-	17,205
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	-	-	-	-	-	-	(118,701)
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(118,701)</b>
Fund balance, beginning of year	111,960	40,342	6,029	8,915	187,000	-	142,419
Fund balance, end of year	\$ 192,340	21,213	6,029	12,496	429,000	-	40,924

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Special Revenue Funds							
	Special Mines	Animal Population Control	State Pet Population	Landfill Reserve	Fox Valley Ecosystems Agency	Special Reserve	Transportation Sales Tax	Circuit Clerk Operation /Admin Fund
Revenues:								
Taxes	\$ -	-	-	-	-	-	4,468,596	-
Intergovernmental	-	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-	-
Revenue from services	30,795	-	-	-	-	-	-	-
Fines and forfeitures	-	22,780	760	-	-	-	-	30,352
Grants	-	-	-	-	-	-	-	-
Interest on investments	-	-	-	-	90	-	7,422	-
Miscellaneous	-	-	-	-	15,472	-	-	-
<b>Total revenues</b>	<b>30,795</b>	<b>22,780</b>	<b>760</b>	<b>-</b>	<b>15,561</b>	<b>-</b>	<b>4,476,017</b>	<b>30,352</b>
Expenditures:								
General government	-	-	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
County development	12,425	-	-	-	28,618	-	-	-
Public safety	-	14,629	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-	3,921,579	-
Public health	-	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>12,425</b>	<b>14,629</b>	<b>-</b>	<b>-</b>	<b>28,618</b>	<b>-</b>	<b>3,921,579</b>	<b>-</b>
Excess of revenues over (under) expenditures	18,370	8,151	760	-	(13,056)	-	554,438	30,352
Other financing sources (uses):								
Transfer in	-	-	-	-	-	350,000	-	-
Transfer out	-	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>-</b>	<b>-</b>
Fund balance, beginning of year	(36,935)	18,463	2,810	-	19,113	600,000	797,251	-
<b>Fund balance, end of year</b>	<b>\$ (18,564)</b>	<b>26,614</b>	<b>3,570</b>	<b>-</b>	<b>6,057</b>	<b>950,000</b>	<b>1,351,689</b>	<b>30,352</b>

COUNTY OF KENDALI, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balance  
Year Ended November 30, 2008

	Capital Projects Funds				Debt Service Funds		
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services	-	-	-	-	-	-	-
Fines and forfeitures	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Interest on investments	-	3,795	-	-	130	270	-
Miscellaneous	-	-	-	-	161,534	-	-
Total revenues	-	3,795	-	-	161,664	270	-
Expenditures:							
General government	-	84,389	-	-	281,860	-	105,677
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	187,123	-
Highways & bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	-	84,389	-	-	281,860	187,123	105,677
Excess of revenues over (under) expenditures	-	(80,594)	-	-	(120,196)	(186,853)	(105,677)
Other financing sources (uses):							
Transfer in	175,000	-	375,000	15,000	118,652	234,988	1,300,000
Transfer out	-	-	-	-	-	-	-
Total other financing sources (uses)	175,000	-	375,000	15,000	118,652	234,988	1,300,000
Fund balance, beginning of year	572,465	201,820	256,957	30,000	171,731	144,811	-
Fund balance, end of year	\$ 747,465	121,225	631,957	45,000	170,186	192,946	1,194,323

COUNTY OF KENDALL, ILLINOIS  
ANIMAL CONTROL FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	40,756
Prepaid salaries		-
		<hr/>
	\$	40,756
		<hr/> <hr/>

Liabilities and Fund Balance

Liabilities-		
Accounts payable	\$	1,390
Salary payable		-
		<hr/>
Total liabilities		1,390
		<hr/> <hr/>
Fund Balance		
Unreserved fund balance		39,366
		<hr/>
Total liabilities and county balance	\$	40,756
		<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS  
ANIMAL CONTROL FUND

SCHEDULE B-4

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues:</b>			
Tags and claims	\$ 150,000	162,750	136,744
Fines and fees	55,000	42,849	53,043
Miscellaneous	-	-	126
Donations	1,500	8,161	6,569
<b>Total revenues</b>	<b>206,500</b>	<b>213,760</b>	<b>196,482</b>
<b>Expenditures:</b>			
Administrator's salary	4,000	4,000	3,483
Other salaries	49,200	46,826	43,729
Salary - animal control warden	33,604	33,927	32,622
Salary - asst. animal control warden	26,438	26,672	25,641
Supplies	5,500	3,049	4,378
Postage	700	671	633
Vehicle expense/gas	4,000	3,046	2,832
Equipment	3,000	833	18,135
Observation and disposal	600	971	553
Training	1,500	772	1,037
Telephone/pager	1,400	1,180	1,282
Microchip	2,000	1,000	1,350
Transportation, board care	6,000	12,592	8,396
Kennel Improvements	9,100	7,906	-
Uniforms	400	439	264
Volunteers/Public Relations	500	808	874
Rabies tags	1,200	2,601	1,892
Capital Expenditures	-	811	7,025
Neuter/spay fee	4,000	800	2,840
<b>Total expenditures</b>	<b>153,142</b>	<b>148,903</b>	<b>156,966</b>
Excess of revenues over (under) expenditures	53,358	64,856	39,517
<b>Other financing sources:</b>			
Transfer from General Fund	-	-	10,636
Transfer to General Fund	(25,000)	(25,000)	(30,900)
Transfer to IMRF/SS Fund	(13,000)	(16,855)	(17,578)
Transfer to AC Building Fund	(15,000)	(15,000)	(15,000)
<b>Total other financing sources</b>	<b>(53,000)</b>	<b>(56,855)</b>	<b>(52,842)</b>
Net change in fund balance	\$ 358	8,002	(13,325)
Fund balance (deficit), beginning of year		31,364	44,690
Fund balance (deficit), end of year		39,366	31,364



COUNTY OF KENDALL, ILLINOIS  
 COUNTY BRIDGE FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	225,895
Accounts receivable-state		-
Property taxes receivable		<u>600,527</u>
Total assets		<u><u>826,422</u></u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts payable	\$	-
Deferred taxes receivable		<u>600,000</u>
Total liabilities		<u>600,000</u>
 <u>Fund Balance</u>		
Unreserved fund balance		<u>226,422</u>
Total liabilities and fund balance	\$	<u><u>826,422</u></u>

COUNTY OF KENDALL, ILLINOIS  
 COUNTY BRIDGE FUND

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues:</b>			
Current taxes	\$ 600,000	597,979	575,221
Township reimbursements	25,000	6,488	7,778
State Twp Bridge Program	-	-	-
Interest income	-	527	1,098
Other income	600,000	104,194	91,699
<b>Total revenues</b>	<b>1,225,000</b>	<b>709,189</b>	<b>675,797</b>
<b>Expenditures:</b>			
Township bridge program	135,000	133,891	15,331
Construction of bridges	1,550,000	980,302	299,214
<b>Total expenditures</b>	<b>1,685,000</b>	<b>1,114,193</b>	<b>314,544</b>
Excess of revenues over (under) expenditures	\$ (460,000)	(405,004)	361,252
<b>Other financing sources (uses)</b>			
Transfer in		118,701	12,265
Fund balance, beginning of year		512,725	139,208
Fund balance, end of year		226,422	512,725

COUNTY OF KENDALL, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	146,222
Property taxes receivable		<u>1,401,100</u>
Total assets	\$	<u><u>1,547,321</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	112,429
Deferred revenues - property taxes		<u>1,400,000</u>
Total liabilities		1,512,429
Fund Balance:		
Unreserved fund balance		<u>34,893</u>
Total liabilities and fund balance	\$	<u><u>1,547,321</u></u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY HIGHWAY FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30.	
		2008	2007
<b>Revenues:</b>			
Current taxes	\$ 1,250,000	1,247,554	800,190
Interest	-	1,100	1,528
Federal salary reimbursement	48,400	48,175	47,000
Engineering fees	30,000	51,825	33,571
Miscellaneous income	130,000	125,486	183,619
<b>Total revenues</b>	<b>1,458,400</b>	<b>1,474,139</b>	<b>1,065,908</b>
<b>Expenditures:</b>			
Salary - engineer	95,410	95,257	92,142
Other salaries	590,180	554,618	521,211
Utilities	1,000	-	-
Telephone	-	2,842	2,322
Mileage	5,000	4,683	4,285
Office supplies	2,500	2,670	2,477
Freight and postage	1,500	1,158	1,152
Equipment and maintenance	50,000	70,757	55,702
Building and grounds maint.	125,000	28,753	3,507
Mobile phone	2,500	-	-
Dues and conferences	4,000	2,825	3,166
Overtime compensation	35,000	54,561	32,682
Temporary salaries	30,000	32,447	32,690
Gasoline and oil	80,000	119,151	73,119
Street lights and maintenance	15,000	15,697	35,937
Highway maintenance material	150,000	255,095	123,629
Pavement & stripping	30,000	27,840	28,554
Traffic signal maintenance	25,000	17,868	1,240
Sign supplies	35,000	18,215	38,278
Clothing allowance	1,600	1,400	1,400
Road and bridge maintenance	25,000	39,744	-
Capital equipment	150,000	143,557	-
Engineering supplies	5,000	5,658	2,432
<b>Total expenditures</b>	<b>1,458,690</b>	<b>1,494,796</b>	<b>1,055,925</b>
Excess of revenues over (under) expenditures	\$ (290)	(20,657)	9,983
<b>Other financing sources (uses)</b>			
Transfer in		-	5,000
Fund balance, beginning of year		55,550	40,567
Fund balance, end of year		34,893	55,550

COUNTY OF KENDALL, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	990,043
State allotments receivable		<u>84,411</u>
Total assets	\$	<u><u>1,074,454</u></u>

Liabilities and Fund Balance

Liabilities -		
Accrued interest payable		-
Accounts Payable		<u>-</u>
Total liabilities		<u>-</u>
Fund Balance		
Reserved for Motor Fuel Project		<u>1,074,454</u>
Total liabilities and fund balance	\$	<u><u>1,074,454</u></u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues:			
State allotments	\$ 1,200,000	1,263,287	1,271,742
County consolidated program	183,000	186,761	183,026
Federal funds	-	-	-
Interest income	25,000	27,655	62,723
Total revenues	1,408,000	1,477,703	1,517,491
Expenditures:			
Road construction and maintenance	1,850,000	2,101,611	1,394,741
Total expenditures	1,850,000	2,101,611	1,394,741
Excess of revenues over (under) expenditures	\$ (442,000)	(623,908)	122,750
Other financing sources(uses) Operating transfers in(out)		-	-
Fund balance, beginning of year		1,698,362	1,575,612
Fund balance, end of year		1,074,454	1,698,362

COUNTY OF KENDALL, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	580,236
Accounts receivable		<u>17,648</u>
Total assets	\$	<u><u>597,884</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable		<u>-</u>
Fund Balance:		
Reserved fund balance		<u>597,884</u>
Total liabilities and fund balance	\$	<u><u>597,884</u></u>

COUNTY OF KENDALL, ILLINOIS  
COURT AUTOMATION FUND

SCHEDULE B-12

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues:</b>			
Fees collected by circuit clerk	\$ 91,000	216,356	96,651
Court Automation Revenue	-	-	-
<b>Total revenues</b>	<b>91,000</b>	<b>216,356</b>	<b>96,651</b>
<b>Expenditures:</b>			
Court automation costs	60,000	31,767	22,004
Computer Supplies	-	-	-
Salaries	21,804	30,816	8,825
Equipment maintenance	-	-	-
<b>Total expenditures</b>	<b>81,804</b>	<b>62,583</b>	<b>30,829</b>
Excess of revenues over (under) expenditures	\$ 9,196	153,773	65,821
Fund balance, beginning of year		444,111	378,290
Fund balance, end of year		597,884	444,111



COUNTY OF KENDALL, ILLINOIS  
 ECONOMIC DEVELOPMENT COMMISSION FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ <u>6,195</u>
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ <u>500</u>
Fund Balane	
Unreserved fund balance	<u>5,695</u>
Total liabilities and fund balance	<u>\$ 6,195</u>

COUNTY OF KENDALL, ILLINOIS  
ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-14

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Grant administration	-	-	-
Total revenues	-	-	-
Expenditures:			
Director's salary	-	-	-
Mileage	100	-	21
Supplies	50	-	-
Dues	3,350	4,505	3,505
Conferences	300	120	25
Books/subscriptions	-	-	-
Publications and brochures	-	-	-
Consulting fees	-	-	-
Legal notices	-	-	-
Advertising/publicity	200	-	-
Total expenditures	4,000	4,625	3,551
Excess of revenues over (under) expenditures	(4,000)	(4,625)	(3,551)
Other financing sources:			
Transfer in from general fund	-	-	-
Transfer in from restricted economic development fund	4,000	4,000	4,000
Total other financing sources:	4,000	4,000	4,000
Net change in fund balance	\$ -	(625)	449
Fund balance, beginning of year		6,320	5,871
Fund balance, end of year		5,695	6,320

COUNTY OF KENDALL, ILLINOIS  
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet  
November 30, 2008

Assets

Cash in Bank	\$ 67
Property taxes receivable	173,877
	<hr/>
Total Assets	\$ 173,945
	<hr/> <hr/>

Liabilities and Fund Balance

Liabilities -	
Deferred revenues - property taxes	\$ 173,730
Accounts payable	-
Fund Balance -	
Unreserved fund balance	215
	<hr/>
Total liabilities and fund balance	\$ 173,945
	<hr/> <hr/>

SCHEDULE B-16

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Property taxes	\$ 167,500	166,945	163,622
Interest revenue	-	147	312
	<hr/>	<hr/>	<hr/>
Total revenues	167,500	167,092	163,934
	<hr/>	<hr/>	<hr/>
Expenditures -			
Distributions to Kendall County Cooperative Extension	167,500	169,200	162,000
	<hr/>	<hr/>	<hr/>
Total expenditures	167,500	169,200	162,000
	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	\$ -	(2,108)	1,934
	<hr/> <hr/>	<hr/>	<hr/>
Fund balance, beginning of year		2,322	388
		<hr/>	<hr/>
Fund balance, end of year		215	2,322
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS  
FEDERAL AID MATCHING FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	225,880
Property taxes receivable		6,840
Due from Reserve Fund		-
<b>Total assets</b>	<b>\$</b>	<b>232,720</b>

Liabilities and Fund Balance

<b>Liabilities -</b>		
Accounts payable	\$	8,260
Deferred property taxes		6,840
<b>Total liabilities</b>		15,100
<b>Fund Balance</b>		
Unreserved fund balance		217,620
<b>Total liabilities and fund balance</b>	<b>\$</b>	<b>232,720</b>

SCHEDULE B-18

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues -</b>			
Property taxes	\$ 1,000	-	350,237
Bristol Township Improvement	-	-	-
Fox Road to Silversprings	-	-	-
Federal revenue	-	-	-
Interest income	-	-	669
Restricted fund revenue	-	-	-
Miscellaneous income	-	-	53,690
<b>Total revenues</b>	<b>1,000</b>	<b>-</b>	<b>404,596</b>
<b>Expenditures -</b>			
Right of way acquisition	-	-	135,246
Engineering fees	300,000	196,794	48,924
Little Rock road	-	-	-
Road construction	-	-	164,530
<b>Total expenditures</b>	<b>300,000</b>	<b>196,794</b>	<b>348,700</b>
Excess of revenues over (under) expenditures	\$ (299,000)	(196,794)	55,896
<b>Other financing sources (uses)</b>			
Transfer in	-	-	400,000
<b>Net change in fund balance</b>		(196,794)	455,896
Fund balance, beginning of year		414,415	(41,481)
<b>Fund balance, end of year</b>		<b>217,620</b>	<b>414,415</b>

COUNTY OF KENDALL, ILLINOIS  
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	103,467
Receivable		-
Total Assets	\$	<u>103,467</u>

Fund Balance

Unreserved fund balance	\$	<u>103,467</u>
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SCHEDULE B-20

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Fees from tax sale	\$ 7,000	30,780	21,280
Miscellaneous income	-	-	-
Total revenues	<u>7,000</u>	<u>30,780</u>	<u>21,280</u>
Expenditures	-	80	-
Excess of revenues over (under) expenditures	<u>\$ 7,000</u>	30,700	21,280
Fund balance, beginning of year		<u>72,767</u>	<u>51,487</u>
Fund balance, end of year		<u>103,467</u>	<u>72,767</u>

COUNTY OF KENDALL, ILLINOIS  
LIABILITY INSURANCE FUND

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 282,505
Property tax receivable	<u>666,326</u>
 Total assets	 <u>\$ 948,831</u>
<u>Liabilities and Fund Balance</u>	
Liabilities -	
Accounts payable	\$ -
Deferred revenues - property taxes	<u>665,735</u>
 Total liabilities	 <u>665,735</u>
Fund Balance -	
Unreserved fund balance	<u>283,096</u>
 Total liabilities and fund balance	 <u>\$ 948,831</u>

SCHEDULE B-22

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues:			
Property taxes	\$ 672,000	670,837	662,137
Reimbursed from H & HS	13,719	13,719	13,589
Reimbursed from Forest Preserve	13,395	13,395	13,394
Interest	1,200	591	1,264
Other revenues	-	<u>2,950</u>	<u>13,704</u>
 Total revenues	 <u>700,314</u>	 <u>701,493</u>	 <u>704,088</u>
Expenditures -			
Judges liability insurance	-	-	-
Other expenses	80,000	37,841	24,096
Insurance premiums and claims	<u>620,000</u>	<u>646,136</u>	<u>606,902</u>
 Total expenditures	 <u>700,000</u>	 <u>683,977</u>	 <u>630,998</u>
Excess of revenues over (under) expenditures	 <u>\$ 314</u>	 <u>17,516</u>	 <u>73,090</u>
Fund balance, beginning of year		<u>265,580</u>	<u>192,490</u>
Fund balance, end of year		<u>283,096</u>	<u>265,580</u>

COUNTY OF KENDALL, ILLINOIS  
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-23

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	49
Property taxes receivable		<u>893,831</u>
Total assets	\$	<u><u>893,880</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	-
Deferred revenues - property taxes		<u>893,114</u>
Total liabilities		893,114
Fund Balance:		
Unreserved fund balance		<u>766</u>
Total liabilities and fund balance	\$	<u><u>893,880</u></u>

COUNTY OF KENDALL, ILLINOIS  
COMMUNITY 708 MENTAL HEALTH FUND

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Property taxes	\$ 817,282	813,497	741,388
Interest revenues	-	717	1,415
	<u>817,282</u>	<u>814,214</u>	<u>742,803</u>
Expenditures:			
Agency Grants	817,282	-	-
Family counseling	-	3,999	2,500
Youth service board	-	14,690	12,750
A.I.D.	-	25,544	23,000
Open door	-	39,254	38,000
Mutual ground	-	21,627	21,000
Fox Valley Family Y.M.C.A.	-	5,468	4,500
CASA - Kendall County	-	5,468	4,500
Suicide Prevention Svcs	-	11,833	10,000
Aunt Martha's	-	3,999	2,000
Senior services	-	4,978	3,500
C.L.A.S.Y.	-	-	-
Community counseling	-	-	-
Fox Valley Hospice	-	3,999	3,500
Day One Newwork	-	5,958	5,000
Education Service Network	-	1,469	1,500
NAMI	-	2,039	1,500
Operating expense	-	107	322
Total expenditures	<u>817,282</u>	<u>150,432</u>	<u>133,572</u>
Excess of revenues over expenditures	<u>\$ -</u>	<u>663,782</u>	<u>609,231</u>
Other financing sources (uses) -			
Health and Human Services		(5,958)	-
Probation Services		(659,817)	(608,500)
Net change in fund balance		(1,993)	731
Fund balance, beginning of year		<u>2,759</u>	<u>2,029</u>
Fund balance, end of year		<u>766</u>	<u>2,759</u>



COUNTY OF KENDALL, ILLINOIS  
 VETERANS ASSISTANCE FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	153,141
Accounts receivable		348,491
		<hr/>
Total Assets	\$	<u>501,631</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	5,556
Deferred property taxes		348,223
		<hr/>
Total Liabilities		353,779
Fund Balance:		
Unreserved fund balance		147,853
		<hr/>
Total Liabilities and Fund Balance	\$	<u>501,631</u>

COUNTY OF KENDALL, ILLINOIS  
 VETERANS ASSISTANCE FUND

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
<b>Revenues -</b>			
Property taxes	\$ 303,331	303,541	493,410
Interest income	-	268	942
Reimbursement	-	272	464
<b>Total revenue</b>	<b>303,331</b>	<b>304,081</b>	<b>494,816</b>
<b>Expenditures -</b>			
Salaries - superintendent	44,265	44,015	43,010
Salaries - office administrator	34,765	34,765	33,846
Salaries - other	36,000	36,000	6,231
Salaries - drivers	30,000	36,717	11,844
Office expense	2,500	2,250	3,606
Report fee & membership	500	210	220
Training	1,000	1,322	517
Postage	1	21	562
Continuing education	-	1,020	750
Professional services	7,500	3,385	4,777
Equipment maintenance	2,000	2,777	474
Fuel	8,200	8,884	582
Printing	-	-	1,129
Computer software	3,000	2,765	13,667
Veterans relief	50,000	70,791	57,256
Advertising	3,500	3,003	5,910
Vehicle rental	-	-	21
Credit card	-	-	291
Vehicles - I-Pass	500	402	266
Vehicles maintenance	5,000	4,296	2,871
Equipment and furniture	3,000	1,614	12,534
Vehicle purchase	-	-	70,473
Lodging & meal allowance	3,500	5,786	2,610
Meetings/Conferences	1,500	-	-
Cellular phone	1,000	-	-
Insurance	31,600	19,551	-
Mileage	1,000	1,617	-
FICA	11,000	-	-
IMRF	13,000	-	-
Building Fund	5,000	29,823	-
Travel	4,000	2,488	1,476
<b>Total expenditures</b>	<b>303,331</b>	<b>313,501</b>	<b>274,921</b>
Excess of revenues over (under) expenditures	\$ -	(9,421)	219,895
<b>Other financing sources (uses)</b>			
Transfer to General	-	-	(22,132)
Transfer to IMRF	-	(23,881)	(16,608)
Fund balance, beginning of year	-	181,155	-
Fund balance, end of year	-	147,853	181,155

COUNTY OF KENDALL, ILLINOIS  
RECORDER'S DOCUMENT STORAGE FUND

Balance Sheet  
November 30, 2008

Assets

Cash	\$ 499,318
Accounts receivable	<u>33,334</u>
Total assets	<u>\$ 532,652</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	<u>4,809</u>
Total liabilities	<u>4,809</u>
Fund Balance	
Unreserved fund balance	<u>527,844</u>
Total liabilities and fund balance	<u>\$ 532,652</u>

SCHEDULE B-28

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u> 2008	2007
Revenues -			
Document storage fees	\$ 325,000	<u>253,789</u>	<u>354,154</u>
Expenditures -			
Salaries	25,404	25,404	33,584
Document Storage Expenses	<u>135,000</u>	<u>203,670</u>	<u>124,427</u>
Total Expenditures	<u>160,404</u>	<u>229,074</u>	<u>158,011</u>
Excess of revenues over (under) expenditures	<u>\$ 164,596</u>	24,714	196,142
Fund (deficit), beginning of year		<u>503,129</u>	<u>306,987</u>
Fund (deficit), end of year		<u>527,844</u>	<u>503,129</u>

COUNTY OF KENDALL, ILLINOIS  
TUBERCULOSIS FUND

SCHEDULE B-29

Balance Sheet  
November 30, 2008

Assets

Cash in Bank	\$ 3,058
Property Taxes Receivable	<u>13,685</u>
Total Assets	<u>\$ 16,743</u>

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Deferred property taxes	<u>13,680</u>
Fund Balance:	
Unreserved fund balance	<u>3,063</u>
Total liabilities and fund balance	<u>\$ 16,743</u>

SCHEDULE B-30

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Property taxes	\$ 5,000	6,063	5,120
Interest Income	-	5	10
Total revenues	<u>5,000</u>	<u>6,068</u>	<u>5,130</u>
Expenditures -			
Services	15,000	6,120	10,077
Secretarial services	400	400	400
Total expenditures	<u>15,400</u>	<u>6,520</u>	<u>10,477</u>
Excess of revenues over (under) expenditures	<u>\$ (10,400)</u>	(452)	(5,348)
Fund balance, beginning of year		<u>3,515</u>	8,862
Fund balance, end of year		<u>3,063</u>	<u>3,515</u>

COUNTY OF KENDALL, ILLINOIS  
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	138,410
Fees receivable		1,730
Prepaid expenses		-
		-
Total assets	\$	140,140

Fund Balance

Unreserved fund balance	\$	140,140
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SCHEDULE B-32

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30, 2008</u>	<u>Year Ended November 30, 2007</u>
Revenues -			
Fees collected	\$ 40,000	53,106	34,977
State interface funding	5,000	7,101	5,369
		60,207	40,346
Total revenues	45,000	60,207	40,346
Expenditures:			
Postage	2,000	969	973
Miscellaneous	600	2,843	218
Computer Supplies	100	72	-
Salaries	21,876	20,976	10,070
Equipment	-	-	-
Equipment maintenance	4,000	2,500	61
		27,360	11,322
Total expenditures	28,576	27,360	11,322
Excess of revenues over (under) expenditures	\$ 16,424	32,847	29,023
Fund balance, beginning of year		107,293	78,270
Fund balance, end of year		140,140	107,293

COUNTY OF KENDALL, ILLINOIS  
COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet  
November 30, 2008

Assets

Cash in Bank	\$ 513,309
Accounts Receivable	26,810
	<hr/>
Total Assets	<u>\$ 540,119</u>

Liabilities and Fund Balance

Liabilities -	
Accounts payable	\$ 84
Fund Balance	
Unreserved fund balance	540,035
	<hr/>
Total liabilities and fund balance	<u>\$ 540,119</u>

SCHEDULE B-34

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
	<hr/>	<hr/>	<hr/>
Revenues -			
Fees collected by circuit clerk	\$ 260,000	342,364	252,987
	<hr/>	<hr/>	<hr/>
Expenditures -			
Court security expenses	30,000	15,336	57,734
Transportation Officer Salary	40,000	-	-
Overtime	-	38,022	46,423
	<hr/>	<hr/>	<hr/>
Total expenditures	70,000	53,358	104,157
	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	190,000	289,006	148,830
Other financing sources (uses):			
Transfer to general fund	(225,000)	(225,000)	(225,000)
	<hr/>	<hr/>	<hr/>
Net change in fund balance	\$ (35,000)	64,006	(76,170)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		476,029	552,200
		<hr/>	<hr/>
Fund balance, end of year		<u>540,035</u>	<u>476,029</u>

COUNTY OF KENDALL, ILLINOIS  
PROBATION SERVICES FUND

SCHEDULE B-35

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	772,363
Accounts Receivable		<u>16,739</u>
Total Assets	\$	<u>789,102</u>

Liabilities and Fund Balance

Liabilities -		
Accounts payable	\$	<u>6,772</u>
Fund Balance		
Unreserved fund balance		<u>782,330</u>
Total liabilities and fund balance	\$	<u>789,102</u>

SCHEDULE B-36

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Fees collected by			
circuit clerk	\$ 145,000	157,380	141,282
Domestic violence	45,000	21,676	31,428
Electronic monitoring	60,000	15,878	33,469
Equipment	-	-	-
Drug Testing Revenue	-	152	-
Underage drinking program	15,000	6,855	5,689
Total revenues	<u>265,000</u>	<u>201,941</u>	<u>211,868</u>
Expenditures:			
Equipment	41,300	29,640	25,574
Contractual services	75,000	26,640	48,278
Electronic monitoring	75,000	12,597	37,262
Temporary Help-Non salary	-	-	-
Liaison Officer	-	-	-
Training	8,000	6,676	3,024
Drug Testing	15,000	15,044	10,285
Software	30,000	17,917	-
Total expenditures	<u>244,300</u>	<u>108,513</u>	<u>124,424</u>
Excess of revenues over (under) expenditures	20,700	93,428	87,445
Other financing sources (uses):			
Transfer from Mental Health	-	5,958	-
Transfer to general fund	(20,000)	(20,000)	(20,000)
Net change in fund balance	<u>\$ 700</u>	<u>79,386</u>	<u>67,445</u>
Fund balance, beginning of year		<u>702,944</u>	<u>635,500</u>
Fund balance, end of year		<u>782,330</u>	<u>702,944</u>

COUNTY OF KENDALL, ILLINOIS  
 DRUG ABUSE FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 60,627
Accounts Receivable	3,867
	<hr/>
Total Assets	<u>\$ 64,494</u>

Liabilities and Fund Balance

Liabilities -	
Accounts payable	\$ -
	<hr/>
Fund Balance	
Unreserved fund balance	64,494
	<hr/>
Total liabilities and fund balance	<u>\$ 64,494</u>

SCHEDULE B-38

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30.	
		2008	2007
Revenues:			
Fines Coll/Cir Clk	\$ 30,000	32,710	35,130
Drug fines forfeited/donations	15,000	12,521	23,453
	<hr/>	<hr/>	<hr/>
Total revenues	45,000	45,231	58,583
	<hr/>	<hr/>	<hr/>
Expenditures	45,000	52,857	69,549
	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	<u>\$ -</u>	(7,626)	(10,967)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		72,120	83,087
		<hr/>	<hr/>
Fund balance, end of year		<u>64,494</u>	<u>72,120</u>



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

SCHEDULE B-39

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 19,583
<u>Fund Balance</u>	
Unreserved fund balance	\$ 19,583

SCHEDULE B-40

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Drug fines forfeited	\$ 2,500	1,163	2,892
Expenditures -			
Drug abuse prevention	1,500	-	987
Excess of revenues over (under) expenditures	<u>\$ 1,000</u>	1,163	1,905
Fund balance, beginning of year		<u>18,420</u>	<u>16,515</u>
Fund balance, end of year		<u>19,583</u>	<u>18,420</u>

COUNTY OF KENDALL, ILLINOIS  
SENIOR CITIZENS FUND

Balance Sheet  
November 30, 2008

Assets

Cash	\$	41,397
Property taxes receivable		318,254
		<hr/>
Total assets	\$	359,651
		<hr/>

Liabilities and Fund Balance

Liabilities -		
Accounts Payable	\$	-
Due to Health & Human Services		-
Deferred property taxes		318,000
		<hr/>
Fund Balance:		
Unreserved fund balance		41,651
		<hr/>
Total liabilities and fund balance	\$	359,651
		<hr/>

SCHEDULE B-42

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
	<hr/>	<hr/>	<hr/>
Revenues -			
Property taxes	\$ 288,000	288,358	265,882
Interest revenue	-	254	508
		<hr/>	<hr/>
Total revenues	288,000	288,612	266,389
		<hr/>	<hr/>
Expenditures -			
Salvation Army Golden Diners	-	17,100	-
Fox Valley Older Adults	-	52,000	52,000
Fox Valley YMCA	-	3,000	3,000
Prairie State Legal Services	-	8,400	8,400
Visiting Nurses Association	-	2,000	2,000
Program expenses for Seniors (TBD)	268,000	-	-
CNN	-	5,000	5,000
Senior Companion Program	-	-	-
Senior Services Assoc. Inc	-	117,250	117,250
		<hr/>	<hr/>
Total expenditures	268,000	204,750	187,650
		<hr/>	<hr/>
Excess of revenues over (under) expenditures	20,000	83,862	78,739
Other financing sourced (uses)			
Transfer to HHS	-	(63,250)	(63,250)
		<hr/>	<hr/>
Net change in fund balance	\$ 20,000	20,612	15,489
		<hr/>	<hr/>
Fund balance, beginning of year		21,039	5,550
		<hr/>	<hr/>
Fund balance, end of year		41,651	21,039
		<hr/>	<hr/>

COUNTY OF KENDALL, ILLINOIS  
COURTHOUSE RESTORATION FUND

SCHEDULE B-43

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ <u>7,367</u>
<u>Liabilities and Fund Balance</u>	
Liabilities -	
Accounts payable	\$ -
Fund Balance	
Unreserved fund balance	<u>7,367</u>
Total liabilities and fund balance	<u>\$ 7,367</u>

SCHEDULE B-44

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Federal national park grant	\$ -	-	-
State Illinois first grant	-	-	-
Miscellaneous	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures -			
Restoration expenses	-	19,724	15,127
Excess of revenues over (under) expenditures	-	(19,724)	(15,127)
Other financing sources(uses)			
Transfer to General Fund	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>(19,724)</u>	<u>(15,127)</u>
Fund balance, beginning of year		<u>27,091</u>	<u>42,218</u>
Fund balance, end of year		<u>7,367</u>	<u>27,091</u>

COUNTY OF KENDALL, ILLINOIS  
TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 27,131
Accounts Receivable	-
 Total Assets	 <u>\$ 27,131</u>
<u>Liabilities and Fund Balance</u>	
<u>Liabilities</u>	
Accounts payable	\$ -
<u>Fund Balance</u>	
Unreserved fund balance	27,131
 Total Liabilities and Fund Balance	 <u>\$ 27,131</u>

SCHEDULE B-46

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Fees collected by county treasurer	\$ 12,500	24,190	19,640
Expenditures -			
Salaries	13,000	13,092	13,638
Treasurer automation costs	12,200	10,736	3,963
 Total Expenditures	 25,200	 23,829	 17,601
Excess of revenues over (under) expenditures	\$ (12,700)	361	2,039
Other financing sources(uses) Transfer to IMRF/SS Fund		-	-
Fund balance, beginning of year		26,770	24,731
Fund balance, end of year		<u>27,131</u>	<u>26,770</u>

COUNTY OF KENDALL, ILLINOIS  
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 569,747
Accounts Receivable	<u>17,177</u>
 Total Assets	 <u>\$ 586,924</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 586,924</u>

SCHEDULE B-48

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Fees collected by circuit clerk	\$ 91,000	209,432	97,159
Miscellaneous Revenue	-	-	-
Total revenues	<u>91,000</u>	<u>209,432</u>	<u>97,159</u>
Expenditures -			
Court document storage costs	72,000	32,264	27,187
Salaries	51,227	52,740	44,823
Equipment	-	-	-
Total expenditures	<u>123,227</u>	<u>85,004</u>	<u>72,010</u>
Excess of revenues over (under) expenditures	<u>\$ (32,227)</u>	124,428	25,149
Fund balance, beginning of year		<u>462,496</u>	<u>437,347</u>
Fund balance, end of year		<u>586,924</u>	<u>462,496</u>

COUNTY OF KENDALL, ILLINOIS  
DCS CONTINGENCY FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank \$                     -

Liabilities and Fund Balance

Liabilities  
Accounts payable \$                     -

Fund Balance  
Unreserved fund balance                     -

Total Liabilities and Fund Balance \$                     -

COUNTY OF KENDALL, ILLINOIS  
DCS CONTINGENCY FUND

SCHEDULE B-50

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues:			
WX escrow	\$ 90	-	-
Interest income	10	-	3
Total revenues	100	-	3
Expenditures:			
Vehicle - gas charges	100	-	-
WX escrow	-	-	-
Total expenditures	100	-	-
Excess of revenues over (under) expenditures	-	-	3
Other financing sources(uses)			
Transfer to Health and Human Services	\$ -	(1,603)	-
Fund balance, beginning of year		1,603	1,600
Fund balance, end of year		-	1,603

COUNTY OF KENDALL, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE B-51

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	238,894
Accounts Receivable		4,784
Total Assets	\$	<u>243,678</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	1,343
Fund Balance:		
Unreserved fund balance		<u>242,335</u>
Total Liabilities and Fund Balance	\$	<u>243,678</u>

SCHEDULE B-52

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Law library fees	\$ 45,000	61,464	51,948
Expenditures -	50,615	51,003	4,056
Total Expenditures	50,615	51,003	4,056
Excess of revenues over (under) expenditures	\$ (5,615)	10,461	47,892
Fund balance, beginning of year		231,875	183,983
Fund balance, end of year		\$ <u>242,335</u>	<u>231,875</u>



COUNTY OF KENDALL, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM-MAPPING

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 153,149
Accounts Receivable	<u>51,363</u>
<b>Total Assets</b>	<b>\$ <u>204,512</u></b>

Liabilities and Fund Balance

Liabilities -	
Accounts Payable	\$ -
Fund Balance	
Unreserved fund balance	<u>204,512</u>
<b>Total liabilities and fund balance</b>	<b>\$ <u>204,512</u></b>

SCHEDULE B-54

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
Revenues -			
Fees	\$ 120,000	195,373	223,219
Miscellaneous Revenue	-	1,000	-
IDOT GIS Grant	-	-	<u>3,928</u>
	<u>120,000</u>	<u>196,373</u>	<u>227,147</u>
Expenditures -			
GIS Expenditures	15,000	56,744	181,690
Office Supplies	3,633	123	70
Salaries	79,730	83,765	76,893
Miscellaneous	18,833	1,919	132
IDOT GIS Grant Expense	-	-	-
	<u>117,196</u>	<u>142,551</u>	<u>258,785</u>
Excess of revenues over (under) expenditures	<u>\$ 2,804</u>	53,822	(31,638)
Fund balance, beginning of year		<u>150,690</u>	<u>182,328</u>
Fund balance, end of year		<u>204,512</u>	<u>150,690</u>

COUNTY OF KENDALL, ILLINOIS  
GEOGRAPHIC INFORMATION SYSTEM - RECORDER

SCHEDULE B-55

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 92,503
Accounts Receivable	7,749
	<hr/>
Total Assets	<u>\$ 100,252</u>

Liabilities and Fund Balance

Liabilities:	
Due to Court Security Fund	<u>\$ -</u>
Fund Balance:	
Unreserved fund balance	<u>100,252</u>
Total liabilities and fund balance	<u>\$ 100,252</u>

SCHEDULE B-56

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Fees	\$ 110,000	79,334	110,965
Misc Revenue	-	500	-
		<hr/>	<hr/>
Total Revenues	110,000	79,834	110,965
Expenditures -			
Salaries	79,472	75,035	75,002
Expenses	-	14,263	86,503
		<hr/>	<hr/>
Total expenditures	79,472	89,299	161,505
Excess of revenues over (under) expenditures	<u>\$ 30,528</u>	(9,465)	(50,540)
Fund balance, beginning of year		<u>109,716</u>	<u>160,256</u>
Fund balance, end of year		<u>100,252</u>	<u>109,716</u>

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

SCHEDULE B-57

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 7,165
Accounts receivable	791
	<hr/>
Total Assets	\$ 7,956
	<hr/> <hr/>
<u>Fund Balance</u>	
Unreserved fund balance	\$ 7,956
	<hr/> <hr/>

SCHEDULE B-58

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Fines	\$ 18,000	8,631	14,206
		<hr/>	<hr/>
Expenditures -			
Equipment	20,000	6,031	48,903
		<hr/>	<hr/>
Excess of revenues over (under) expenditures	\$ (2,000)	2,600	(34,696)
		<hr/>	<hr/>
Fund balance, beginning of year		5,356	40,052
		<hr/>	<hr/>
Fund balance, end of year		7,956	5,356
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS  
STATE'S ATTORNEY SPECIAL FINES

Balance Sheet  
November 30, 2008

	<u>Assets</u>	
Cash in bank		\$ <u>                    -</u>
	<u>Fund Balance</u>	
Unreserved fund balance		\$ <u>                    -</u>

SCHEDULE B-60

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Fines	\$ -	-	-
Interest	-	-	405
Total revenues	<u>-</u>	<u>-</u>	<u>405</u>
Expenditures -			
Expenditures	-	-	-
Excess of revenues over (under) expenditures	<u>\$ -</u>	-	405
Other financing sources (uses)			
Transfer out		-	(85,749)
Fund balance, beginning of year		<u>-</u>	<u>85,344</u>
Fund balance, end of year		<u>-</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS  
PB Z HEARING OFFICER FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank \$ (1,846)

Liabilities and Fund Balance

Liabilities:  
Accounts Payable \$ -

Fund Balance:  
Unreserved fund balance (deficit) (1,846)

Total Liabilities and Fund Balance \$ (1,846)

SCHEDULE B-62

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Special Use Hearing Code Revenue	\$ 5,250	-	-
Code Compliance Fees	1,500	-	-
Fees	-	2,800	1,400
Total revenues	<u>6,750</u>	<u>2,800</u>	<u>1,400</u>
Expenditures -			
Salary - Code/SU Hearing Officer	5,250	3,325	3,483
Salary - Reporter	400	74	70
Legal Notices	500	-	79
Expenditures	-	-	176
Total expenditures	<u>6,150</u>	<u>3,399</u>	<u>3,808</u>
Excess of revenues over (under) expenditures	\$ <u>600</u>	<u>(599)</u>	<u>(2,408)</u>
Fund balance, beginning of year		<u>(1,247)</u>	<u>1,161</u>
Fund balance, end of year		<u>(1,846)</u>	<u>(1,247)</u>

COUNTY OF KENDALL, ILLINOIS  
CORONER DEATH CERTIFICATE GRANT FUND

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	<u>\$ 3,137</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 3,137</u>

SCHEDULE B-64

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Receipts-Grant	\$ -	1,565	-
Interest	-	70	71
Total revenues	-	<u>1,635</u>	<u>71</u>
Expenditures -			
Expenditures	-	-	-
Excess of revenues over (under) expenditures	<u>\$ -</u>	1,635	71
Fund balance, beginning of year		<u>1,503</u>	<u>1,432</u>
Fund balance, end of year		<u>\$ 3,137</u>	<u>1,503</u>

COUNTY OF KENDALL, ILLINOIS  
 COUNTY RESERVE FUND

Balance Sheet  
 November 30, 2008

Assets

Cash in bank	\$	72,902
Accounts Receivable		-
	\$	<u>72,902</u>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	-
Fund Balance		
Unreserved fund balance		<u>72,902</u>
Total Liabilities and Fund Balance	\$	<u>72,902</u>

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30, 2008	2007
Revenues -			
Miscellaneous Clearing Revenue	\$ -	1,984	-
Interest	-	2,211	2,551
Grant -Criminal Justice	-	18,075	-
Grant - IDNS	-	-	23,145
Grant-Tobacco	-	1,100	338
Grant-ILLC	-	-	-
Grant-Prisoner Transportation	-	13,199	-
Grant - Nuclear	-	5,729	-
SCAPP Grant	-	11,936	57,316
Total revenues	-	<u>54,234</u>	<u>83,350</u>
Expenditures -			
SCAPP Grant Expense	-	-	-
INDS Grant Expense	-	-	-
Nuclear Grant Expense	-	11,773	-
Equipment Grant Expense	-	19,847	-
Capital Outlay	-	-	-
Miscellaneous Clearing Expense	-	48,584	22,333
Total Expenditures	-	<u>80,204</u>	<u>22,333</u>
Excess of revenues over (under) expenditures	-	<u>(25,970)</u>	61,017
Other financing sources (uses):			
Transfer (to) - General		(2,551)	(1,513)
Fund balance, beginning of year		<u>101,422</u>	<u>41,918</u>
Fund balance, end of year	\$	<u>72,902</u>	<u>101,422</u>

COUNTY OF KENDALL, ILLINOIS  
 SALE IN ERROR INTEREST

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ <u>192,340</u>
--------------	-------------------

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Fund Balance	
Unreserved fund balance	<u>192,340</u>
Total Liabilities and Fund Balance	<u>\$ 192,340</u>

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Tax Sale revenue	\$ 21,000	<u>92,340</u>	<u>63,840</u>
Total revenues	<u>21,000</u>	<u>92,340</u>	<u>63,840</u>
Expenditures -			
Capital Outlay	-	-	-
Miscellaneous Clearing Expense	5,000	<u>11,960</u>	<u>-</u>
Total Expenditures	<u>5,000</u>	<u>11,960</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>\$ 16,000</u>	80,380	63,840
Other financing sources (uses):			
Transfer (to) - General		-	-
Fund balance, beginning of year		<u>111,960</u>	<u>48,120</u>
Fund balance, end of year		<u>\$ 192,340</u>	<u>111,960</u>



COUNTY OF KENDALL, ILLINOIS  
 CSBG-REVOLVING LOAN

Balance Sheet  
 November 30, 2008

Assets

Cash in bank	\$	28,448
Loan Receivable-1		1,180
Loan Receivable-2		-
Loan Receivable-3		5,689
Interest Receivable		-
		<hr/>
Total Assets	\$	<u>35,317</u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts Payable	\$	-
Due to Health and Human Services		14,104
		<hr/>
Total Liabilities		14,104
<u>Fund Balance:</u>		
Unreserved fund balance		21,213
		<hr/>
Total Liabilities and Fund Balance	\$	<u>35,317</u>

SCHEDULE B-70

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Receipts	\$ 5,000	-	-
ILL Ventures Receipts	1,000	1,168	158
Interest-loan 1	-	6	20
Interest-loan 2	-	-	549
Interest-loan 3	-	28	106
Interest Earned	1,200	1,016	1,872
		<hr/>	<hr/>
Total revenues	7,200	2,218	2,705
Expenditures -			
Loan Administration	500	-	-
Loans	6,600	-	-
Capital purchases-Vehicle	-	21,346	-
Dues	100	-	-
		<hr/>	<hr/>
Total Expenditures	7,200	21,346	-
Excess of revenues over (under) expenditures	\$ -	(19,128)	2,705
Other financing sources(uses):			
Transfer form HHS		-	-
Fund balance, beginning of year		40,342	37,637
		<hr/>	<hr/>
Fund balance, end of year		21,213	40,342
		<hr/>	<hr/>

COUNTY OF KENDALL, ILLINOIS  
CHILD ADVOCACY CENTER

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ <u>6,029</u>
 <u>Fund Balance</u>	
Unreserved fund balance	\$ <u>6,029</u>

SCHEDULE B-72

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Donations	\$ -	-	5,143
Total revenues	-	-	5,143
Expenditures -			
Expenditures	-	-	-
Excess of revenues over (under) expenditures	<u>\$ -</u>	-	5,143
Fund balance, beginning of year		<u>6,029</u>	<u>886</u>
Fund balance, end of year		<u>6,029</u>	<u>6,029</u>

COUNTY OF KENDALL, ILLINOIS  
SHERIFF COPS TECHNOLOGY GRANT

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 12,496
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Liabilities and Fund Balance

Liabilities:

Accounts Payable	\$ -
------------------	------

Fund Balance:

Unreserved fund balance	12,496
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Total Liabilities and Fund Balance	\$ 12,496
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SCHEDULE B-74

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Grant revenues	\$ -	3,413	50,000
Interest	-	168	1,271
Total revenues	-	3,581	51,271
Expenditures -			
Grant expense	-	-	83,424
Grant returned	-	-	-
Other expenses	-	-	-
Total expenditures	-	-	83,424
Excess of revenues over (under) expenditures	\$ -	3,581	(32,153)
Fund balance, beginning of year		8,915	41,068
Fund balance, end of year		12,496	8,915

COUNTY OF KENDALL, ILLINOIS  
HIGHWAY - RESTRICTED

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 429,000
<u>Fund Balance</u>	
Unreserved fund balance	\$ 429,000

SCHEDULE B-76

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Receipts	\$ 50,000	242,000	16,000
Total revenues	50,000	242,000	16,000
Expenditures -			
Expenditures	125,000	-	-
Excess of revenues over (under) expenditures	\$ (75,000)	242,000	16,000
Other financing sources (uses)			
Transfer from Highway		-	-
Fund balance, beginning of year		187,000	171,000
Fund balance, end of year		429,000	187,000

COUNTY OF KENDALL, ILLINOIS  
 RENTAL HOUSING SUPPORT PROGRAM

SCHEDULE B-77

Balance Sheet  
 November 30, 2008

Assets

Cash in bank	\$	-
Accounts receivable		29,916
		<hr/>
Total Assets	\$	29,916
		<hr/> <hr/>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	29,916
		<hr/>
Fund Balance		
Unreserved fund balance		-
		<hr/>
Total Liabilities and Fund Balance	\$	29,916
		<hr/> <hr/>

SCHEDULE B-78

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
RHSP	\$ 300,000	237,663	320,715
		<hr/>	<hr/>
Total revenues	300,000	237,663	320,715
		<hr/>	<hr/>
Expenditures -			
RHSP expenses	300,000	237,663	320,715
		<hr/>	<hr/>
Total Expenditures	300,000	237,663	320,715
		<hr/>	<hr/>
Excess of revenues over (under) expenditures	\$ -	-	-
		<hr/> <hr/>	<hr/> <hr/>
Fund balance, beginning of year		-	-
		<hr/>	<hr/>
Fund balance, end of year		\$ -	-
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS  
TOWNSHIP BRIDGE FUND

SCHEDULE B-79

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	<u>\$ 40,924</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	<u>\$ -</u>
Fund Balance:	
Unreserved fund balance	<u>40,924</u>
Total Liabilities and Fund Balance	<u>\$ 40,924</u>

SCHEDULE B-80

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Receipts	\$ 13,000	14,552	117,555
Interest earned	-	2,653	3,398
Total revenues	<u>13,000</u>	<u>17,205</u>	<u>120,952</u>
Expenditures -	<u>148,000</u>	-	-
Total Expenditures	<u>148,000</u>	-	-
Excess of revenues over (under) expenditures	(135,000)	17,205	120,952
Other financing sources (uses):			
Transfer out	-	(118,701)	(12,265)
Net change in fund balance	<u>\$ (135,000)</u>	(101,496)	108,688
Fund balance, beginning of year		<u>142,419</u>	<u>33,732</u>
Fund balance, end of year		<u>40,924</u>	<u>142,419</u>

COUNTY OF KENDALL, ILLINOIS  
SPECIAL MINES FUND

SCHEDULE B-81

Balance Sheet  
November 30, 2008

Assets

Cash in bank	<u>\$ (18,564)</u>
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Liabilities and Fund Balance

Liabilities:

Accounts Payable	<u>                    -</u>
------------------	------------------------------

Fund Balance:

Unreserved fund balance(deficit)	<u>(18,564)</u>
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Total Liabilities and Fund Balance	<u>\$ (18,564)</u>
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SCHEDULE B-82

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Receipts	\$ -	30,795	29,397
Total revenues	<u>-</u>	<u>30,795</u>	<u>29,397</u>
Expenditures -	-	12,425	72,440
Total Expenditures	<u>-</u>	<u>12,425</u>	<u>72,440</u>
Excess of revenues over (under) expenditures	-	18,370	(43,042)
Other financing sources (uses)			
Transfer out	-	-	(5,900)
Net Change in Fund Balance	<u>\$ -</u>	<u>18,370</u>	<u>(48,942)</u>
Fund balance, beginning of year		<u>(36,935)</u>	<u>12,008</u>
Fund balance, end of year		<u>(18,564)</u>	<u>(36,935)</u>

COUNTY OF KENDALL, ILLINOIS  
ANIMAL POPULATION CONTROL

SCHEDULE B-83

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 27,886
Accounts receivable	-
	<hr/>
Total Assets	<u>\$ 27,886</u>

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ 1,272
Fund Balance	
Unreserved fund balance	<hr/> 26,614
Total Liabilities and Fund Balance	<u>\$ 27,886</u>

SCHEDULE B-84

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30, 2008</u>	<u>2007</u>
Revenues -			
Fees collected	\$ 15,000	22,780	20,796
	<hr/>	<hr/>	<hr/>
Total revenues	15,000	22,780	20,796
Expenditures -	<hr/> 8,000	<hr/> 14,629	<hr/> 10,589
Total Expenditures	8,000	14,629	10,589
Excess of revenues over (under) expenditures	<u>\$ 7,000</u>	8,151	10,207
Fund balance, beginning of year		<hr/> 18,463	<hr/> 8,256
Fund balance, end of year		<u>\$ 26,614</u>	<u>18,463</u>



COUNTY OF KENDALL, ILLINOIS  
STATE PET POPULATION

SCHEDULE B-85

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 3,570
Accounts receivable	-
	<hr/>
Total Assets	<u>\$ 3,570</u>

County Equity

Liabilities:	
Accounts Payable	\$ -
	<hr/>
County equity -	
Unreserved fund balance	3,570
	<hr/>
Total Liabilities and County Equity	<u>\$ 3,570</u>

SCHEDULE B-86

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2007	2006
Revenues -			
Fees collected	\$ 2,000	760	1,770
	<hr/>	<hr/>	<hr/>
Total revenues	2,000	760	1,770
	<hr/>	<hr/>	<hr/>
Expenditures -	2,000	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,000	-	-
	<hr/>	<hr/>	<hr/>
Excess of revenues over (under) expenditures	<u>\$ -</u>	760	1,770
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		2,810	1,040
		<hr/>	<hr/>
Fund balance, end of year		<u>\$ 3,570</u>	<u>2,810</u>

COUNTY OF KENDALL, ILLINOIS  
 LANDFILL RESERVE FUND

SCHEDULE B-87

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ <u>                    -</u>
 <u>County Equity</u>	
Liabilities:	
Accounts Payable	<u>                    -</u>
County equity -	
Unreserved fund balance	<u>                    -</u>
Total Liabilities and County Equity	<u>\$ <u>                    -</u></u>

SCHEDULE B-88

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Receipts	\$ <u>                    -</u>	<u>                    -</u>	<u>124,125</u>
Total revenues	<u>                    -</u>	<u>                    -</u>	<u>124,125</u>
Expenditures -			
Expenses	<u>                    -</u>	<u>                    -</u>	<u>123,439</u>
Total Expenditures	<u>                    -</u>	<u>                    -</u>	<u>123,439</u>
Excess of revenues over (under) expenditures	<u>\$ <u>                    -</u></u>	<u>                    -</u>	<u>686</u>
Fund balance, beginning of year		<u>                    -</u>	<u>(686)</u>
Fund balance, end of year		<u>\$ <u>                    -</u></u>	<u>                    -</u>

COUNTY OF KENDALL, ILLINOIS  
 FOX VALLEY ECOSYSTEMS AGENCY FUND

SCHEDULE B-89

Balance Sheet  
November 30, 2008

Assets

Cash in bank	<u>\$ 7,497</u>
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County Equity

Liabilities:

Accounts Payable	<u>1,440</u>
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County equity -

Unreserved fund balance	<u>6,057</u>
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Total Liabilities and County Equity	<u>\$ 7,497</u>
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SCHEDULE B-90

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Interest	\$ -	90	312
Donations	-	2,500	6,590
Grant	-	-	-
Miscellaneous income	-	12,972	8,890
Total revenues	<u>-</u>	<u>15,561</u>	<u>15,792</u>
Expenditures -			
Expenses	-	28,618	25,718
Total Expenditures	<u>-</u>	<u>28,618</u>	<u>25,718</u>
Excess of revenues over (under) expenditures	<u>\$ -</u>	<u>(13,056)</u>	<u>(9,927)</u>
Fund balance, beginning of year		<u>19,113</u>	<u>29,039</u>
Fund balance, end of year		<u>\$ 6,057</u>	<u>19,113</u>

COUNTY OF KENDALL, ILLINOIS  
 COUNTY SPECIAL RESERVE FUND

SCHEDULE B-91

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	<u>\$ 950,000</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 950,000</u>

SCHEDULE B-92

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Receipts	<u>\$ -</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures -			
Expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Other financing sources (uses)			
Transfer from General Fund	<u>350,000</u>	<u>350,000</u>	<u>350,000</u>
Total other financing sources (uses)	<u>\$ 350,000</u>	<u>350,000</u>	<u>350,000</u>
Fund balance, beginning of year		<u>600,000</u>	<u>250,000</u>
Fund balance, end of year		<u>950,000</u>	<u>600,000</u>

COUNTY OF KENDALL, ILLINOIS  
TRANSPORTATION SALES TAX

Balance Sheet  
November 30, 2008

<u>Assets</u>	
Cash in bank	\$ 751,236
Accounts receivable	709,222
	<hr/>
Total Assets	<u>\$ 1,460,458</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 108,769
Fund Balance:	
Unreserved fund balance	<u>1,351,689</u>
Total Liabilities and Fund Balance	<u>\$ 1,460,458</u>

SCHEDULE B-94

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Interest income	\$ -	7,422	308
Transportation sales tax	3,750,000	4,468,596	1,300,481
		<hr/>	<hr/>
Total revenue	3,750,000	4,476,017	1,300,789
Expenditures -			
Road & bridge construction	2,450,000	2,971,842	5,028
Land acquisition	25,000	11,167	485,193
Engineering cost	1,285,000	938,571	13,318
		<hr/>	<hr/>
Total expenditures	3,760,000	3,921,579	503,538
Excess of revenues over (under) expenditures	<u>\$ (10,000)</u>	554,438	797,251
Fund balance, beginning of year		<u>797,251</u>	<u>-</u>
Fund balance, end of year		<u>1,351,689</u>	<u>797,251</u>

COUNTY OF KENDALL, ILLINOIS  
CIRCUIT CLERK OPERATION / ADMIN FUND

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	28,952
Accounts receivable		<u>1,400</u>
Total Assets	\$	<u><u>30,352</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable		<u>-</u>
Fund Balance:		
Unreserved fund balance		<u>30,352</u>
Total Liabilities and Fund Balance	\$	<u><u>30,352</u></u>

SCHEDULE B-96

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Interest income	\$ -	-	-
Fees Collected	11,000	<u>30,352</u>	<u>-</u>
Total revenue	11,000	<u>30,352</u>	<u>-</u>
Expenditures -			
Expenses	-	-	-
Total expenditures	-	<u>-</u>	<u>-</u>
Excess of revenues over (under) expenditures	<u>\$ 11,000</u>	30,352	-
Fund balance, beginning of year		<u>-</u>	<u>-</u>
Fund balance, end of year		<u><u>30,352</u></u>	<u><u>-</u></u>

COUNTY OF KENDALL, ILLINOIS  
CAPITAL IMPROVEMENT FUND

SCHEDULE C-1

Balance Sheet  
November 30, 2008

Assets

Cash in bank	<u>\$ 747,465</u>
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Fund Balance

Unreserved fund balance	<u>\$ 747,465</u>
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SCHEDULE C-2

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Revenues	<u>\$ -</u>	<u>-</u>	<u>-</u>
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures -			
Expenditures	<u>275,000</u>	<u>-</u>	<u>71,000</u>
Excess of revenues over (under) expenditures	(275,000)	-	(71,000)
Other financing sources (uses)			
Transfer from General Fund	<u>\$ 175,000</u>	175,000	-
Fund balance, beginning of year		<u>572,465</u>	<u>643,465</u>
Fund balance, end of year		<u>\$ 747,465</u>	<u>572,465</u>

COUNTY OF KENDALL, ILLINOIS  
 JAIL BOND PROCEEDS REVENUE

SCHEDULE C-3

Balance Sheet  
November 30, 2008

Assets

Cash in bank	<u>\$ 121,225</u>
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	<u>\$ -</u>

Fund Balance:	
Unreserved fund balance	<u>121,225</u>

Total liabilities and Fund Balance	<u>\$ 121,225</u>
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SCHEDULE C-4

Statement of Revenues, Expenditures, and  
 Changes in Fund Balance Compared to  
 Estimated Revenues and Appropriations  
 Year Ended November 30, 2008  
 (With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Project fund revenues	\$ -	-	-
Interest Income	-	<u>3,795</u>	<u>8,245</u>
Total revenues	<u>-</u>	<u>3,795</u>	<u>8,245</u>
Expenditures -			
Issuance Cost	-	-	-
Project Fund Expenditures	<u>205,000</u>	<u>84,389</u>	<u>96,853</u>
Total expenditures	<u>205,000</u>	<u>84,389</u>	<u>96,853</u>
Excess of revenues over (under) expenditures	(205,000)	(80,594)	(88,608)
Other financing sources (uses):			
Operating transfers out	-	-	-
Bond Proceeds	<u>\$ -</u>	-	-
Fund balance, beginning of year		<u>201,820</u>	<u>290,427</u>
Fund balance, end of year		<u>121,225</u>	<u>201,820</u>



COUNTY OF KENDALL, ILLINOIS  
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 631,957
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Fund Balance

Unreserved fund balance	\$ 631,957
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SCHEDULE C-6

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended November 30,	
		2008	2007
Revenues -			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures -			
Expenditures	-	-	968,043
Excess of revenues over (under) expenditures	-	-	(968,043)
Other financing sources (uses)			
Transfer from Public Safety	-	-	1,000,000
Transfer from Gen Fund	\$ 375,000	375,000	-
Fund balance, beginning of year		256,957	225,000
Fund balance, end of year		631,957	256,957

COUNTY OF KENDALL, ILLINOIS  
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-7

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	<u>45,000</u>
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Fund Balance

Unreserved fund balance	\$	<u>45,000</u>
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SCHEDULE C-8

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2008</u>	<u>2007</u>
Revenues -			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures -			
Expenditures	-	-	-
Excess of revenues over (under) expenditures	-	-	-
Other financing sources (uses)			
Transfer from Animal Control	<u>\$ 15,000</u>	15,000	15,000
Fund balance, beginning of year		<u>30,000</u>	<u>15,000</u>
Fund balance, end of year		<u>45,000</u>	<u>30,000</u>

COUNTY OF KENDALL, ILLINOIS  
ADMINISTRATIVE DEBT SERVICE

SCHEDULE D-1

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$	130
Prepaid Interest		<u>170,056</u>
 Total Assets	 \$	 <u>170,186</u>

Fund Balance

Unreserved fund balance	\$	<u>170,186</u>
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SCHEDULE D-2

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Interest Income	\$ -	130	644
Rental Income	<u>161,534</u>	<u>161,534</u>	<u>157,594</u>
 Total revenue	 <u>161,534</u>	 <u>161,664</u>	 <u>158,238</u>
 Expenditures -			
Debt Service Principal	60,000	60,000	55,000
Debt Service Interest	220,113	221,350	223,722
Miscellaneous expense	-	510	490
 Total expenditures	 <u>280,113</u>	 <u>281,860</u>	 <u>279,212</u>
 Excess of revenues over (under) expenditures	 (118,579)	 (120,196)	 (120,974)
 Other financing sources (uses):			
Operating transfers in	<u>\$ 118,579</u>	118,652	124,994
 Fund balance, beginning of year		 <u>171,731</u>	 <u>167,711</u>
 Fund balance, end of year		 <u>170,186</u>	 <u>171,731</u>

COUNTY OF KENDALL, ILLINOIS  
JAIL BOND DEBT SERVICE

SCHEDULE D-3

Balance Sheet  
November 30, 2008

Assets

Cash in bank	\$ 453
Prepaid Interest	<u>192,494</u>
Total Assets	<u>\$ 192,946</u>

Fund Balance

Unreserved fund balance	<u>\$ 192,946</u>
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SCHEDULE D-4

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2008	2007
Revenues -			
Interest Income	\$ -	<u>270</u>	<u>323</u>
Expenditures -			
Other Expenses	-	510	-
Debt Service Principal	150,000	100,000	50,000
Debt Service Interest	<u>84,988</u>	<u>86,613</u>	<u>88,988</u>
Total expenditures	<u>234,988</u>	<u>187,123</u>	<u>138,988</u>
Excess of revenues over (under) expenditures	(234,988)	(186,853)	(138,665)
Other financing sources (uses):			
Operating transfers in	<u>\$ (234,988)</u>	234,988	188,238
Fund balance, beginning of year		<u>144,811</u>	<u>95,238</u>
Fund balance, end of year		<u>192,946</u>	<u>144,811</u>

COUNTY OF KENDALL, ILLINOIS  
COURTHOUSE DEBT SERVICE

SCHEDULE D-5

Balance Sheet  
November 30, 2008

Assets

Amount to be provided for Debt Service	\$	<u>1,194,323</u>
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Fund Balance

Unreserved fund balance	\$	<u>1,194,323</u>
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SCHEDULE D-6

Statement of Revenues, Expenditures, and  
Changes in Fund Balance Compared to  
Estimated Revenues and Appropriations  
Year Ended November 30, 2008  
(With Comparative Figures for 2007)

	<u>Original &amp; Final Budget</u>	<u>Year Ended November 30, 2008</u>	<u>2007</u>
Revenues -			
Loan proceeds	-	-	-
Expenditures -			
Loan payment- principal	1,100,000	-	-
Disclosure and Fiscal Agent	3,000	-	-
Loan payment- interest	<u>196,257</u>	<u>105,677</u>	-
Total expenditures	<u>1,299,257</u>	<u>105,677</u>	-
Excess of revenues over (under) expenditures	(1,299,257)	(105,677)	-
Other financing sources (uses):			
Operating transfers in- from general	699,500	700,000	-
Operating transfers in- from PSST	<u>600,000</u>	<u>600,000</u>	-
Total other financing sources (uses)	<u>\$ 1,299,500</u>	1,300,000	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>1,194,323</u>	-

COUNTY OF KENDALL, ILLINOIS  
 COMBINING TRUST AND AGENCY FUNDS

Balance Sheet  
 November 30, 2008

	Nonexpendable	Other Trust Agency Funds					Totals
	Trust Fund	County Treasurer Agency Funds	Township Motor Fuel Tax Agency Funds	County Clerk Agency Fund	Clerk of the Circuit Court Agency Funds	County Collector Funds	
<u>Assets</u>							
Cash in bank	\$ 100,000	2,503,161	160,604	726,892	722,027	451,514	4,664,198
Receivables - allotments	-	-	-	-	-	-	-
Receivables - 911	-	-	-	-	-	-	-
Total assets	<u>\$ 100,000</u>	<u>2,503,161</u>	<u>160,604</u>	<u>726,892</u>	<u>722,027</u>	<u>451,514</u>	<u>4,664,198</u>
<u>Liabilities</u>							
Liabilities:							
Trust deposits-due to others	\$ -	2,503,161	160,604	726,892	722,027	451,514	4,564,198
Loan Payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,503,161</u>	<u>160,604</u>	<u>726,892</u>	<u>722,027</u>	<u>451,514</u>	<u>4,564,198</u>
<u>Fund Balance</u>							
Fund Balance							
Reserved fund balance	100,000	-	-	-	-	-	100,000
Total liabilities and fund balance	<u>\$ 100,000</u>	<u>2,503,161</u>	<u>160,604</u>	<u>726,892</u>	<u>722,027</u>	<u>451,514</u>	<u>4,664,198</u>

COUNTY OF KENDALL, ILLINOIS  
 COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,  
 Disbursements  
 and Cash Balance  
Year Ended November 30, 2008

	Emergency 911 Fund	Inheritance Tax Fund	Land Cash	Milbrook Estates Improvement	Kendall Area Transit	Right of Way Fund Land Acquisition	Payroll Clearing
Cash balance, beginning of year	\$ 759,085	192,068	391,419	-	-	77,654	21,159
Receipts	918,123	1,626,080	79,612	4,466	39,965	28,731	2,957,653
Disbursements	509,651	1,626,080	109,543	-	-	23,000	2,959,736
(Increase) decrease in accounts receivable and other assets	263,748	-	-	-	-	-	-
Increase (decrease) in accounts payable	(40,460)	240,607	-	-	-	-	-
Cash balance, end of year	<u>\$ 1,390,845</u>	<u>432,675</u>	<u>361,488</u>	<u>4,466</u>	<u>39,965</u>	<u>83,385</u>	<u>19,076</u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,  
Disbursements  
and Cash Balance  
Year Ended November 30, 2008

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mgt Foreclosure	Sheriff Vehicle Fund	Lisbon Land Site	Kendall Land and Cattle Site	HAVA Grant	Drainage District	Totals
Cash balance, beginning of year	(10,846)	46,973	19,595	200,032	-	(68,300)	6,428	1,635,267
Receipts	1,165,839	-	32,900	672	503,179	57,096	3,633	7,417,949
Disbursements	1,049,070	-	19,480	200,561	514,297	24,446	3,630	7,039,495
(Increase) decrease in accounts receivable and other assets	-	-	(2,805)	-	-	-	-	260,943
Increase (decrease) in accounts payable	(765)	-	-	(143)	29,258	-	-	228,497
Cash balance, end of year	<u>105,158</u>	<u>46,973</u>	<u>30,210</u>	<u>-</u>	<u>18,139</u>	<u>(35,650)</u>	<u>6,431</u>	<u>2,503,161</u>



COUNTY OF KENDALL, ILLINOIS  
TOWNSHIP MOTOR FUEL TAX AGENCY FUNDS

Schedule of Cash Receipts, Disbursements  
and Cash Balance  
Year Ended November 30, 2008

Cash balance, beginning of year	\$	265,994
Receipts:		
Revenue allotments		510,268
Miscellaneous income		-
Interest income		883
		<hr/>
Total receipts		511,151
		<hr/>
Disbursements:		
Distributions		628,750
		<hr/>
Change in accounts receivable		12,209
		<hr/>
Cash balance, end of year	\$	<u>160,604</u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY CLERK AGENCY FUND

Schedule of Cash Receipts, Disbursements  
and Cash Balance  
Year Ended November 30, 2008

Cash balance, beginning of year	\$	309,531
Receipts		7,605,173
Disbursements		<u>7,187,812</u>
Cash balance, end of year	\$	<u><u>726,892</u></u>

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

Statement of Cash Receipts, Disbursements  
and Cash Balance  
Year Ended November 30, 2008

Cash balance, beginning of year	\$	770,948
Receipts		9,242,242
Disbursements		<u>9,291,163</u>
Cash balance, end of year	\$	<u><u>722,027</u></u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY COLLECTOR AGENCY FUNDS

Schedule of Cash Receipts, Disbursements  
and Cash Balances  
Year Ended November 30, 2008

	Totals	Tax Collection Fund	Real Estate Protest Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 1,239,253	820,553	-	418,700
Receipts	234,681,215	234,465,343	-	215,872
Disbursements	235,468,954	235,040,194	-	428,760
Cash balance, end of year	<u>\$ 451,514</u>	<u>245,702</u>	<u>-</u>	<u>205,812</u>

COUNTY OF KENDALL, ILLINOIS  
Schedule of Funding Progress

Illinois Municipal Retirement

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	15,000,035	16,048,726	1,048,691	93.47%	8,312,265	12.62%
12/31/06	13,288,021	14,613,167	1,325,146	90.93%	7,474,569	17.73%
12/31/05	11,980,541	12,904,896	924,355	92.84%	6,699,197	13.80%
12/31/04	11,252,734	12,594,920	1,342,186	89.34%	6,469,086	20.75%
12/31/03	10,352,748	11,129,363	776,615	93.02%	5,804,593	13.38%
12/31/02	9,818,254	9,986,416	168,162	98.32%	5,301,753	3.17%
12/31/01	9,826,122	8,984,415	(841,707)	109.37%	4,535,927	0.00%
12/31/00	8,668,524	7,840,489	(828,035)	110.56%	4,036,877	0.00%
12/31/99	7,236,463	6,775,371	(461,092)	106.81%	3,648,536	0.00%
12/31/98	5,602,033	6,055,764	453,731	92.51%	3,462,968	13.10%

On a market value basis, actuarial value of assets as of December 31, 2007 is \$15,989,130. On a market value basis, the funded ratio would be 99.63%

**\*Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Mortality implemented.
- For Regular members, fewer normal and more early retirements are expected to occur.

**SCHEDULE F**  
**(CONTINUED)**

**COUNTY OF KENDALL, ILLINOIS**  
**Schedule of Funding Progress**

**Illinois Municipal Retirement - Sheriff's Law Enforcement Personnel**

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	11,212,222	13,261,385	2,049,163	84.55%	5,014,990	40.86%
12/31/06	9,830,377	12,326,594	2,496,217	79.75%	4,659,929	53.57%
12/31/05	8,262,077	9,631,635	1,369,558	85.78%	3,832,746	35.73%
12/31/04	7,166,041	8,560,867	1,394,826	83.71%	3,644,023	38.28%
12/31/03	7,126,053	7,196,585	70,532	99.02%	3,284,854	2.15%
12/31/02	6,642,832	6,857,398	214,566	96.87%	3,175,007	6.76%
12/31/01	6,366,418	5,582,538	(783,880)	114.04%	2,770,241	0.00%
12/31/00	5,569,803	4,773,661	(796,142)	116.68%	2,470,025	0.00%
12/31/99	4,636,575	4,076,503	(560,072)	113.74%	2,346,057	0.00%
12/31/98	3,799,676	3,666,315	(133,361)	103.64%	2,116,358	0.00%

On a market basis, the actuarial value of assets as of December 31, 2007 is \$11,800,271. On a market basis, the funded ratio would be 88.98%

**\*Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2007 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Annuity Mortality implemented.
- For Regular members, fewer then normal and early retirements are expected to occur.

COUNTY OF KENDALL, ILLINOIS  
Schedule of Funding Progress

Illinois Municipal Retirement - Elected County Officer

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/07	357,468	1,877,743	1,520,275	19.04%	600,308	253.25%
12/31/06	883,525	2,115,521	1,231,996	41.76%	418,905	294.10%
12/31/05	642,984	1,924,539	1,281,555	33.41%	447,130	286.62%
12/31/04	999,302	2,304,245	1,304,943	43.37%	526,124	248.03%
12/31/03	911,071	2,724,631	1,813,560	33.44%	492,557	368.19%
12/31/02	723,677	2,554,179	1,830,502	28.33%	450,601	406.24%
12/31/01	1,217,769	2,819,455	1,601,686	43.19%	424,325	377.47%
12/31/00	727,675	2,541,240	1,813,565	28.63%	401,165	452.07%
12/31/99	790,519	2,102,493	1,311,974	37.60%	381,961	343.48%
12/31/98	508,988	1,631,850	1,122,862	31.19%	249,586	449.89%

On a market basis, the actuarial value of assets as of December 31, 2007 is \$473,934. On a market basis, the funded ratio would be 25.24%

**\*Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2005 are based on the 2002-2004 Experience Study.

The principal changes were:

- The 1994 Group Mortality implemented.
- For Regular members, fewer then normal and more early retirements are expected to occur.

COUNTY OF KENDALL, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions

	2002	2003	2004	2005	2006	2007
Assessed valuations	1,393,981,672	1,598,750,693	1,821,907,832	2,132,577,040	2,562,012,897	3,049,061,393
Tax rates:						
General	0.2583	0.2700	0.2634	0.2492	0.2503	0.2588
County Highway	0.0488	0.0400	0.0352	0.0357	0.0313	0.0411
County Bridge	0.0395	0.0313	0.0261	0.0235	0.0225	0.0197
County Health	0.0424	0.0344	0.0305	0.0280	0.0256	0.0232
Mental Health	0.0427	0.0341	0.0311	0.0317	0.0290	0.0268
Illinois Municipal						
Retirement	0.0543	0.0551	0.0549	0.0766	0.0704	0.0640
Social Security	0.0543	0.0551	0.0549	0.0408	0.0432	0.0378
Tuberculosis	0.0015	-	-	0.0003	0.0002	0.0002
Federal Aid Matching	0.0180	0.0126	0.0140	0.0165	0.0137	0.0000
Liability Insurance	0.0290	0.0360	0.0346	0.0311	0.0259	0.0221
Senior Citizens	0.0208	0.0151	0.0134	0.0115	0.0104	0.0095
VAC	-	-	-	-	0.0193	0.0100
Extension Education	0.0114	0.0084	0.0075	0.0071	0.0064	0.0055
Totals	0.6209	0.5921	0.5656	0.5520	0.5484	0.5187
Tax extensions:						
General	3,600,974	4,316,652	4,798,914	5,314,395	6,412,729	7,890,971
County Highway	680,059	639,500	641,312	761,330	802,874	1,253,164
County Bridge	550,458	500,407	475,518	501,155	577,146	600,665
County Health	590,872	549,970	555,682	597,121	656,663	707,382
Mental Health	595,052	545,173	566,613	676,026	743,877	817,148
Illinois Municipal						
Retirement	756,705	880,911	1,000,227	1,633,554	1,803,259	1,951,399
Social Security	756,705	880,911	1,000,227	870,091	1,105,554	1,152,545
Tuberculosis	20,903	-	-	6,397	5,130	6,098
Federal Aid Matching	250,841	201,442	255,067	351,875	351,418	-
Liability Insurance	404,133	575,550	630,380	663,231	664,359	673,843
Senior Citizens	289,861	241,411	244,136	245,246	266,769	289,661
VAC	-	-	-	-	495,063	304,906
Extension Education	158,866	134,295	136,643	151,412	164,166	167,698
Totals	8,655,429	9,466,222	10,304,719	11,771,833	14,049,007	15,815,480
Tax collections	8,638,759	9,466,229	10,286,805	11,663,010	13,508,631	15,744,775



COUNTY OF KENDALL, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions  
and Tax Collections

	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>
Assessed valuations	<u>1,386,673,491</u>	<u>1,598,750,693</u>	<u>1,821,907,832</u>	<u>2,132,577,040</u>	<u>2,562,012,897</u>	<u>3,049,061,393</u>
Tax rates:						
Public Building Commission Rent	<u>0.0713</u>	<u>0.0560</u>	<u>0.0538</u>	<u>0.0636</u>	<u>0.0449</u>	<u>0.0408</u>
Tax extensions:						
Public Building Commission Rent	<u>988,037</u>	<u>895,300</u>	<u>980,186</u>	<u>1,356,319</u>	<u>1,149,161</u>	<u>1,244,017</u>
Tax collections	<u>986,132</u>	<u>895,300</u>	<u>978,492</u>	<u>1,238,451</u>	<u>1,145,323</u>	<u>1,238,451</u>

COUNTY OF KENDALL, ILLINOIS

SCHEDULE 2

Statement of Charges and Credits to  
County Collector for Property Taxes -2007, 2006, 2005, 2004, and 2003 Levies

	<u>2007 Levy</u>	<u>2006 Levy</u>	<u>2005 Levy</u>	<u>2004 Levy</u>	<u>2003 Levy</u>
Charges to Collector:					
Current taxes expended by					
County Clerk	\$ 233,532,594	\$ 196,055,363	\$ 160,566,247	\$ 137,217,109	\$ 118,709,400
Interest Earned	215,872	404,583	374,510	239,046	83,238
Additional assessments	<u>932,748</u>	<u>537,507</u>	<u>343,067</u>	<u>247,711</u>	<u>15,636</u>
Total charges to collector	<u>\$ 234,681,214</u>	<u>\$ 196,997,453</u>	<u>\$ 161,283,824</u>	<u>\$ 137,703,866</u>	<u>\$ 118,808,274</u>
Credits to Collector:					
Real estate tax forfeited	\$ 164,037	\$ 149,682	\$ 38,982	\$ 29,368	\$ 20,093
Erroneous assessments and abatements	823,034	266,433	798,936	362,501	1,203,320
Distributions to taxing bodies	<u>233,694,123</u>	<u>196,581,338</u>	<u>160,445,906</u>	<u>137,311,997</u>	<u>117,584,861</u>
Total credits to collector	<u>\$ 234,681,214</u>	<u>\$ 196,997,453</u>	<u>\$ 161,283,824</u>	<u>\$ 137,703,866</u>	<u>\$ 118,808,274</u>

Legal Debt Margin  
November 30, 2008

Assessed Valuation - 2007 levy year	<u>\$ 3,049,061,393</u>
Debt limitation - 2.875% of assessed valuation	\$ 87,660,515
Outstanding indebtedness:	
Loans Payable/Bonds Payable	<u>31,182,158</u>
Total outstanding indebtedness	<u>31,182,158</u>
Legal debt margin	<u>\$ 56,478,357</u>

COUNTY OF KENDALL, ILLINOIS

Schedule of Federal Financial Assistance  
For the Year Ended November 30, 2008

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	TOTAL by CFDA	Major Program
<b>U.S. Department of Health and Human Services</b>					
<u>Passed through Illinois Department of Commerce and Community Affairs:</u>					
Community services block grant	93.569	07-23135 08-23135	\$ 14,272 74,856	89,128	
Low income home energy assistance block grant	93.568	08-22435 09-22435	610,444 103,100	713,544	*
Weatherization assistance for low-income persons	93.568	08-22135 09-22135	421,200 37,854	459,054	*
Title XX	93.667	810C8001391	3,200	3,200	
S/A Prev & Treat Block Grant	93.959	10C8001391 10C9001391	10,214 5,175	15,389	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	164,362	164,362	
Bio-terrorism Preparedness	93.069	80078181045 90097181045	57,778 17,396	75,174	
City Response Initiative	93.283	87181109	37,247	37,247	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		116,262	116,262	
Child Support Enforcement Program	93.563		4,687	4,687	
<u>U.S. Department of Energy</u>					
Weatherization assistance for low-income persons	81.042	08-40135 09-40135	56,369 31,724	88,093	
<b>U.S. Department of Aging</b>					
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Older American Act	93.052	719	9,587	9,587	

COUNTY OF KENDALL, ILLINOIS

Schedule of Federal Financial Assistance  
For the Year Ended November 30, 2008

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements-Expenditures</u>	<u>TOTAL by CFDA</u>	<u>Major Program</u>
<b><u>U.S. Department of Agriculture</u></b>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	810C8001391 910C9001391	72,400 56,500		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	273,057	401,957	*
<b><u>U.S. Department of Justice</u></b>					
<u>Passed through Illinois Department of Justice Programs</u>					
COPS Technology Grant	16.710	2005CKWX0022	3,413		
<u>Passed through Illinois Criminal Justice Information Authority</u>					
	16._____	405819	18,075	21,488	
<b><u>Environmental Protection Agency</u></b>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.605	FY08 FY09	725 263	988	
<u>Passed through - Illinois Emergency Management</u>					
Radon Abatement	66.032		9,773	9,773	
<b><u>US Department of Homeland Security</u></b>					
<u>Passed through Illinois Emergency Management Agency</u>					
Emergency Management Performance	97.042	84489KENDAL	5,279	5,279	
<b><u>Election Assistance Commission</u></b>					
<u>Help Americans Vote</u>					
Punchcard	90.401		57,096	57,096	
<b><u>US Department of Transportation</u></b>					
<u>Passed through Illinois Department of Transportation</u>					
Speed Enforcement Program	20.____	SP8-0047-249	4,368		
Image	20.____	OP8-0047-113	8,831	13,199	
Total Federal Assistance			<u>\$ 2,285,507</u>	<u>2,285,507</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended November 30, 2008

Note A: Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County of Kendall, Illinois and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basis financial statements.

Note B: Subrecipients

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

Note C: Food Distribution

Nonmonetary assistance of \$273,057 for the Special Supplemental Nutrition Program for Women, Infants and Children is reported at the fair market value of the commodities received and disbursed.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questionable Costs  
For the Year Ended November 30, 2008

A. SUMMARY OF AUDIT RESULTS

1. The Auditor's Report expresses a unqualified opinion on the primary government's financial statements of the County of Kendall, Illinois.
2. No reportable conditions relating to the audit of the general government's financial statements are reported in the Report on Compliance and on Internal Controls Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With Government Auditing Standards.
3. No instances on noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs is reported in the Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance With OMB Circular A-133.
5. The Auditor's Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Part C. of this Schedule.
7. The programs tested as major programs include Low Income Home Energy Assistance Block Grant (CFDA# 93.568), Weatherization Assistance for Low-Income Persons (CFDA# 93.568), and Women, Infant & Children (WIC) Grant (CFDA #10.557).
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. The County of Kendall, Illinois was determined to be a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None.

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

None.

