

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

YEAR ENDED NOVEMBER 30, 2009

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

YEAR ENDED NOVEMBER 30, 2009

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 Auditors' Report

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

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2009, 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, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2009, 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 8, 2010, 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 7 through 22 and 61 through 91, 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 non-major 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 non-major 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 financials statements and, accordingly, we express no opinion on them.

Echols, Mack & Associates, P.C.

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

Morris, Illinois
January 8, 2010

ECHOLS, MACK & ASSOCIATES, P.C.

Certified Public Accountants

CARRIE E. ECHOLS, CPA

TAWNYA 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 accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2009, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated January 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County of Kendall, Illinois' internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the County of Kendall, Illinois, in a separate letter dated January 8, 2010.

This report is intended solely for the information of management, the County Board, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

Echols, Mack & Associates, P.C.

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

Morris, Illinois
January 8, 2010

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, 2009. County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. 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's management. Our responsibility is to express an opinion on County of Kendall's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; 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, 2009.

Internal Control Over Compliance

The management of the County of Kendall, Illinois is responsible for establishing and maintaining effective internal control over compliance with 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other those specified parties.

Echols, Mack & Associates, P.C.

ECHOLS, MACK & ASSOCIATES, P.C.
Certified Public Accountants

Morris, Illinois
January 8, 2010

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2009

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, 2009. Please read it in conjunction with the transmittal letter on page 1 and the County's financial statements beginning on page 23.

Financial Highlights

- The County's total expenditures exceeded total revenues, on the modified accrual basis by \$11,870,357 for the year; however, \$10M of bond proceeds coupled with the addition of capital assets and a reduction of prior debt, resulted in an increase in total net assets of \$4,776,637 over the previous year.
- The County's General Fund ended the year with a fund balance of \$16,311,318 which represents a 6% increase 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 61. 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 County:

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.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in County's property tax base and the condition of buildings and other facilities should be considered.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited Year Ended November 30, 2009

In the Government-Wide financial statements, the County's activities are categorized as:

- *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 funds:* Most of the County's basic services are reported in governmental funds, which focus on how money flows into and out of those funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine (through a review of changes to fund balance) whether there are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Assets and the Statement of Activities) and governmental funds in 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's Discussion and Analysis - Unaudited Year Ended November 30, 2009

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 its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the Financial Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes and currently known facts, it should be read in conjunction with the 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
- Indemnity Fund

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- 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
- 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
- McNicholas Family Fund
- County Building Fund
- Engineering/Consulting Escrow Account
- Drainage Collection

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

Table 1
 Net Assets

	Governmental Activities		Total Primary Government	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
Assets:				
Current and other assets	\$ 64,411,953	\$ 65,308,361	64,411,953	65,308,361
Capital assets	<u>114,590,025</u>	<u>99,253,026</u>	<u>114,590,025</u>	<u>99,253,026</u>
Total assets	<u>\$ 179,001,978</u>	<u>164,561,387</u>	<u>179,001,978</u>	<u>164,561,387</u>
Liabilities:				
Long-term debt outstanding	\$ 39,872,158	\$ 31,182,158	39,872,158	31,182,158
Other Liabilities	<u>21,166,160</u>	<u>20,192,206</u>	<u>21,166,160</u>	<u>20,192,206</u>
Total liabilities	<u>61,038,318</u>	<u>51,374,364</u>	<u>61,038,318</u>	<u>51,374,364</u>
Net assets:				
Invested in capital assets net of debt	74,717,867	68,070,868	74,717,867	68,070,868
Restricted	11,403,835	14,933,373	11,403,835	14,933,373
Unrestricted	<u>31,841,958</u>	<u>30,182,782</u>	<u>31,841,958</u>	<u>30,182,782</u>
Total net assets	<u>\$ 117,963,660</u>	<u>113,187,023</u>	<u>117,963,660</u>	<u>113,187,023</u>

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	Governmental Activities		Total Primary Government	
	2009	2008	2009	2008
Revenues				
Program Revenues:				
Charges for services	\$ 10,125,621	\$ 9,702,108	10,125,621	9,702,108
Federal grants, State grants and entitlements	6,361,028	3,656,264	6,361,028	3,656,264
General Revenues:				
Property taxes	18,664,052	16,983,226	18,664,052	16,983,226
Other taxes	10,090,497	11,432,273	10,090,497	11,432,273
Other general revenues	8,708,679	9,756,178	8,708,679	9,756,178
Total revenues	53,949,877	51,530,049	53,949,877	51,530,049
Program expenses				
General government	13,366,147	23,346,693	13,366,147	23,346,693
Judiciary and courts	3,456,721	456,429	3,456,721	456,429
Education	253,620	243,610	253,620	243,610
County development	781,701	1,603,854	781,701	1,603,854
Public safety	6,004,763	5,747,358	6,004,763	5,747,358
Highways and bridges	9,377,206	9,857,617	9,377,206	9,857,617
Public health	6,435,646	5,041,958	6,435,646	5,041,958
Public welfare	162,797	149,466	162,797	149,466
Corrections	3,185,713	3,077,917	3,185,713	3,077,917
Employee retirement costs	5,373,452	5,079,810	5,373,452	5,079,810
Capital Outlay	-	84,389	-	84,389
Debt Service	775,474	413,639	775,474	413,639
Special Item-Loan paid out	-	(750,000)	-	(750,000)
Total expenses	49,173,240	54,352,740	49,173,240	54,352,740
Change in net assets	4,776,637	(2,822,691)	4,776,637	(2,822,691)
Net assets at beginning of the year	113,187,023	116,009,714	113,187,023	116,009,714
Net assets at end of year	\$ 117,963,660	113,187,023	117,963,660	113,187,023

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

- A. **Total Assets:** At the end of FY 2009, total assets were \$117,963,660 compared to \$113,187,023 for FY 2008. The increase is mainly attributed to the County's operation of its governmental activities.
- B. **Total Liabilities:** At the end of FY 2009, total liabilities stood at \$61,038,318 versus \$51,374,364 at the end of FY 2008. The main factor contributing to this increase is the \$10,000,000 in Courthouse Bond proceeds received during the current year.

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2. 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 2009 County equity stood at \$117,963,660 an increase of \$4,776,637 from FY 2008.

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 taxes and interest income. The two principle sources are the property tax levy and employee

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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

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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 decreased from FY2008 to FY2009. 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 decrease by approximately 2% in FY2010.

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 2009, contracts for nine of the County's eleven bargaining units have been settled. 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 2010, 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.

	Total Cost of Services		Net Cost of Services	
	2009	2008	2009	2008
	General Government	\$ 13,366,147	\$ 23,346,693	7,263,352
Judiciary and courts	3,456,721	456,429	2,960,008	(5,148)
Education	253,620	243,610	253,620	243,610
County Development	781,701	1,603,854	771,786	1,585,604
Public Safety	6,004,763	5,747,358	5,451,653	5,288,020
Highways & Bridges	9,377,206	9,857,617	7,439,458	9,743,066
Public Health	6,435,646	5,041,958	2,163,946	1,249,216
Public Welfare	162,797	149,466	(68,098)	(88,197)
Corrections	3,185,713	3,077,917	2,465,660	1,674,028
Employee Retirement Costs	5,373,452	5,079,810	3,209,732	3,051,582
Capital Outlay	-	84,389	-	84,389
Debt Service	775,474	413,639	775,474	413,639
Total	\$ 49,173,240	55,102,740	32,686,591	41,744,369

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- 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 meet our cash flow needs in the foreseeable future. Overall, as shown by the Audited Financial 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. The Courthouse Expansion was completed in FY 2009.
- J. **Change in net assets:** The most significant change in asset valuation in FY 2006 was the inclusion of infrastructure in our financial reports. FY 2009 continues this inclusion.
- K. **Ending net assets:** In FY 2009 all fixed assets of the County are included in this number.
3. **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.

4. **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.
5. **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 FY2009 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:

- Merit Commission – over by \$3,830
- Circuit Court Judge – over by \$27,379
- Contractual Services – over by \$5,050
- Auditing and Accounting Services – over by \$2,162
- Postage County Building – over by \$9,145

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6. A description of significant capital asset and long-term debt activity The Courthouse Expansion was completed in FY 2009.
7. 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.
8. Capital Asset and Debt Administration

At November 30, 2009 the County of Kendall had \$114,590,026 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	
	2009	2008	2009	2008
Land and Improvements	\$ 4,059,500	4,059,500	4,059,500	4,059,500
Buildings and improvements	48,879,977	33,495,007	48,879,977	33,495,007
Equipment	2,498,346	2,549,577	2,498,346	2,549,577
Infrastructure	59,152,203	59,148,942	59,152,203	59,148,942
Totals	\$ 114,590,026	99,253,026	114,590,026	99,253,026

9. Debt At year-end, the County had \$ 39.9 million in bonds and notes outstanding verses \$ 31.1 million last year- an increase of 28.3 percent as shown in Table 5. See notes for more information on outstanding debt.

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Table 5
 Outstanding Debt, at Year-end

	Governmental Activities		Totals	
	<u>2009</u>	<u>2008</u>	<u>2009</u>	<u>2008</u>
General obligation bonds (backed by the County)	\$ 39,872,158	31,182,158	39,872,158	31,182,158
Totals	\$ 39,872,158	31,182,158	39,872,158	31,182,158

10. **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.
11. **Contacting the County's Financial Management** This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to show the County's accountability for the money it receives. If you have questions about this report or need additional financial information, contact the County Clerk's Office, at Kendall County, 111 W. Fox Street, Yorkville, Illinois.

COUNTY OF KENDALL, ILLINOIS

STATEMENT A

Government-wide Financial Statement - Statement of Net Assets

November 30, 2009

	Primary Government		
	Governmental	Total	
	Activities	2009	2008
	General		
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 38,856,787	38,856,787	41,605,668
Receivables:			
Property taxes	19,152,848	19,152,848	18,122,020
Sales tax	1,828,090	1,828,090	1,980,029
Illinois income tax	602,601	602,601	561,585
Motor fuel tax	183,411	183,411	84,411
Other receivables	951,095	951,095	1,313,044
Due from others	14,104	14,104	14,104
Revenue stamps, at cost	63,783	63,783	101,669
Prepaid expenses	1,914,136	1,914,136	624,991
Notes receivable - restricted grant programs	845,098	845,098	900,840
Capital Assets			
Land	4,059,500	4,059,500	4,059,500
Buildings	62,573,034	62,573,034	45,342,865
Equipment and vehicles	7,344,140	7,344,140	6,337,683
Infrastructure	64,226,313	64,226,313	64,226,313
Accumulated Depreciation	(23,612,962)	(23,612,962)	(20,713,335)
 Total assets	 \$ 179,001,978	 179,001,978	 164,561,387
<u>Liabilities</u>			
Accounts payable	\$ 1,999,208	1,999,208	2,068,829
Deferred revenues - grant revenue	-	-	2,222
Deferred revenues - property taxes	19,152,848	19,152,848	18,107,051
Due to others	14,104	14,104	14,104
Bonds payable			
Due within one year	1,225,000	1,225,000	1,596,578
Due in more than one year	38,647,158	38,647,158	29,585,580
 Total liabilities	 61,038,318	 61,038,318	 51,374,364
<u>Net Assets</u>			
Invested in capital assets, net of related debt	74,717,867	74,717,867	68,070,868
Restricted for:			
Debt service	1,647,948	1,647,948	9,608,884
Project costs	9,755,887	9,755,887	5,324,490
Unrestricted	31,841,958	31,841,958	30,182,782
 Total net assets	 \$ 117,963,660	 117,963,660	 113,187,023

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

Government-wide Financial Statement
Statement of Activities
Year Ended November 30, 2009

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	
					2009	2008
Governmental activities:						
General government	\$ 13,366,147	5,362,465	740,330	-	(7,263,352)	(18,504,560)
Judiciary and courts	3,456,721	490,766	5,947	-	(2,960,008)	5,148
Education	253,620	-	-	-	(253,620)	(243,610)
County development	781,701	9,915	-	-	(771,786)	(1,585,604)
Public safety	6,004,763	553,110	-	-	(5,451,653)	(5,288,020)
Highways and bridges	9,377,206	262,686	1,675,062	-	(7,439,458)	(9,743,066)
Public health	6,435,646	683,859	3,587,841	-	(2,163,946)	(1,249,216)
Public welfare	162,797	-	230,895	-	68,098	88,197
Corrections	3,185,713	599,100	120,953	-	(2,465,660)	(1,674,028)
Employee retirement costs	5,373,452	2,163,720	-	-	(3,209,732)	(3,051,582)
Capital Outlay	-	-	-	-	-	(84,389)
Unallocated Interest	775,474	-	-	-	(775,474)	(413,639)
Total governmental activities	49,173,240	10,125,621	6,361,028	-	(32,686,591)	(41,744,369)
Total government	\$ 49,173,240	10,125,621	6,361,028	-	(32,686,591)	(41,744,369)
General revenues:						
Taxes:						
Property taxes					18,664,052	16,983,226
Retailers' occupation tax					5,249,678	5,768,525
Supplemental sales tax					2,179,677	2,482,220
Illinois use tax					292,380	349,895
Illinois income tax					1,837,602	2,252,023
Illinois replacement tax					531,160	629,610
Intergovernmental					6,979,204	8,451,971
Interest on investments					349,460	956,341
Franchise fees					113,551	134,155
Miscellaneous					1,266,464	213,712
Special Items-Loan paid out					-	750,000
Total general revenues and transfers					37,463,228	38,921,677
Change in net assets					4,776,637	(2,822,691)
Net assets at beginning of year					113,187,023	116,009,714
Net assets at end of year					\$ 117,963,660	113,187,023

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

STATEMENT

COUNTY OF KENDALL, ILLINOIS
Balance Sheet - Governmental Funds
November 30, 2009

Totals

	Governmental Fund Types										2009	November 30, 2008	
	General	Health and Human Services Department	LMRF	Restricted Economic Development	PBC Lease Fund	Public Safety Sales Tax	Coordinate Expansion Construction	Non-Major Governmental Funds					
Assets													
Cash including savings accounts and certificates of deposit	\$ 14,542,444	794,565	1,109,522	1,865,622	6,798	2,314,431	3,437,199	14,736,146	38,856,787	41,605,608			
Receivables:													
Property taxes	9,022,474	756,951	3,319,000	-	1,455,000	664,035	-	4,599,423	19,132,848	18,122,020			
Sales tax	502,020	-	-	-	-	-	-	602,601	1,980,929	1,980,929			
Illinois income tax	602,601	-	-	-	-	-	-	183,411	602,601	561,585			
Motor fuel tax	-	-	-	-	-	-	-	183,411	84,411	84,411			
Other receivables	554,980	256,208	7,715	-	-	-	-	951,095	1,313,044	1,313,044			
Revenue sharing, net cost	65,785	-	-	-	-	-	-	64,783	101,669	101,669			
Prepaid expenses	272,373	-	-	-	-	-	-	1,914,136	624,991	624,991			
Notes receivable - restricted grant programs	-	14,104	-	818,229	-	-	-	26,869	845,098	900,840			
Due from others	-	-	-	-	-	-	-	14,104	14,104	14,104			
Total assets	\$ 25,560,675	1,798,828	4,436,237	2,686,851	1,461,798	2,977,526	3,437,199	22,052,839	61,411,953	65,308,571			
Liabilities													
Accounts payable	\$ 226,883	155,499	-	-	-	-	27,600	1,594,226	1,999,208	2,068,829			
Deferred revenues - property taxes	9,022,474	756,951	3,319,000	-	1,455,000	-	-	4,599,423	19,132,848	18,107,051			
Due to others	-	-	-	-	-	-	-	14,104	14,104	14,104			
Deferred grant revenues	-	-	-	-	-	-	-	-	-	2,272			
Total liabilities	\$ 9,249,357	912,450	3,319,000	-	1,455,000	-	27,600	6,207,753	21,166,160	20,192,256			
Fund Balances													
Fund balances:													
Reserved for grant projects/funds	-	-	-	2,686,851	-	-	-	-	2,686,851	2,704,588			
Reserved for approved projects	-	-	-	-	-	-	3,414,599	1,848,211	5,292,810	1,074,454			
Board designated for capital improvements	-	-	-	-	-	-	-	1,806,226	1,806,226	1,845,647			
Reserved for debt service	-	-	-	-	-	-	-	1,647,948	1,647,948	9,608,884			
Unreserved fund balance	16,311,318	886,378	1,117,237	-	6,798	2,977,526	-	10,544,791	31,884,958	30,182,782			
Total fund balance	\$ 16,311,318	886,378	1,117,237	2,686,851	6,798	2,977,526	3,414,599	15,845,086	43,245,795	45,116,155			
Total liabilities and fund balance	\$ 25,560,675	1,798,828	4,436,237	2,686,851	1,461,798	2,977,526	3,437,199	22,052,839	61,411,953	65,308,661			

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

COUNTY OF KENDALL, ILLINOIS

STATEMENT 5-1

Reconciliation to Statement of Net Assets
November 30, 2002

Reconciliation to Statement of Net Assets

	2009	November 30, 2008
Fund balances- total governmental funds	\$ 43,243,793	45,116,155
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.	188,202,987	139,996,361
Capital assets	(23,612,962)	(20,713,335)
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.	(9,872,158)	(3,182,188)
Net assets of governmental activities	\$ 117,963,660	118,187,023

Fund balances- total 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

COUNTY OF KENDALL, ILLINOIS

STATEMENT D

Statement of Revenues, Expenditures
and Changes in Fund Balance - Governmental Funds
Year Ended November 30, 2009

	General	Health and Human Services Department	I.M.R.F.	Restricted Economic Development	FBC Lease Fund	Public Safety Sales Tax	Courtthouse Expansion Construction	Non-Major Governmental Funds	Total	
									2009	2008
Revenues:										
Taxes	12,111,284	743,426	3,308,791	-	1,349,914	4,164,421	-	8,553,275	30,434,111	29,860,588
Intergovernmental	3,045,564	-	2,163,720	-	-	-	-	1,769,920	6,979,204	7,007,131
Licenses and permits	438,825	-	-	-	-	-	-	-	438,825	550,284
Revenue from services, Fees & Perquisites	5,307,242	482,069	-	-	-	-	-	2,649,877	8,449,188	6,906,459
Grants	43,792	3,587,841	-	-	-	-	-	2,407,386	6,042,419	3,474,806
Interest on investments	309,710	173	728	19,466	1,025	38,663	57,449	21,055	349,460	956,442
Miscellaneous	319,932	9,099	67,424	35,484	-	-	67,372	771,363	1,270,674	1,287,552
Total revenues	21,678,349	4,822,608	5,540,663	54,950	1,350,939	4,204,084	123,012	16,173,276	53,949,881	31,540,650
Expenditures:										
Current:										
General government	8,040,753	-	-	-	2,396,000	-	-	1,973,904	12,410,657	24,442,373
Judiciary and courts	3,386,397	-	-	-	-	-	-	629,715	4,016,112	3,388,277
Education	80,620	-	-	-	-	-	-	173,000	253,620	243,610
County development	695,872	-	-	67,487	-	-	-	18,342	781,701	1,603,854
Public safety	5,315,917	-	-	-	-	-	-	768,138	6,084,275	5,509,286
Highways and bridges	-	-	-	-	-	-	-	9,367,036	9,367,036	8,828,974
Public health	-	5,743,794	-	-	-	-	-	399,443	6,143,237	5,021,174
Public welfare	162,797	-	-	-	-	-	-	77,439	162,797	149,466
Corrections	3,106,254	-	-	-	-	-	-	4,185,713	3,077,917	3,077,917
Employee retirement costs	-	-	-	-	-	-	-	5,973,452	5,079,810	5,079,810
Capital Outlay	-	-	-	-	-	15,936,164	-	-	15,936,164	84,389
Debt Service-Interest	-	-	-	-	-	-	-	775,474	775,474	413,639
Debt Service-Principal	-	-	-	-	-	-	-	1,310,000	1,310,000	160,000
Total expenditures	20,290,650	5,743,794	5,373,452	67,487	2,396,000	15,936,164	15,936,164	15,972,711	63,820,238	56,302,768
Excess (deficiency) of revenues over (under) expenditures:	887,719	(921,186)	167,211	(12,537)	(1,045,061)	4,204,084	(15,831,152)	680,565	(11,870,357)	(4,672,718)
Other financing sources (uses):										
Operating transfers in	2,497,999	-	-	-	1,000,000	-	-	4,393,128	8,716,721	6,802,652
Operating transfers out	(2,396,076)	-	-	(5,000)	(1,043)	(4,787,670)	-	(1,526,912)	(8,716,721)	(6,802,652)
Lease paid out	-	-	-	-	-	-	-	-	-	730,000
Bond Proceeds	-	-	-	-	-	-	10,000,000	-	10,000,000	10,000,000
Total other financing sources (uses)	101,923	781,688	41,906	(5,000)	998,957	(4,787,670)	10,000,000	2,866,196	10,000,000	10,730,000
Net change in fund balance	989,642	(139,498)	269,117	(17,537)	(46,104)	(383,586)	(5,831,152)	3,548,761	(1,870,357)	6,077,281
Fund balance, beginning of year	15,321,676	1,025,876	988,120	2,704,388	52,902	3,561,112	9,245,751	12,296,325	45,116,150	39,038,875
Fund balance, end of year	16,311,318	886,378	1,117,237	2,686,851	6,798	2,977,526	3,414,599	15,845,086	43,245,793	45,116,156

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

COUNTY OF KENDALL, ILLINOIS

STATEMENT 101

Reconciliation to Statement of Activities
Year Ended November 30, 2009

	2009	November 30, 2008
\$	(1,870,657)	6,077,280
	1,310,000	160,000
	(10,600,000)	(10,600,000)
	18,246,626	3,872,279
	1,287,782	-
	(2,187,414)	(4,932,551)
\$	4,776,637	(2,872,692)

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
 Accumulated Depreciation Correction
 Depreciation expense

Change in Net assets of Governmental Activities *

Statement of Fiduciary Net Assets
November 30, 2009

	Fiduciary	Totals	
	Trust and Agency	2009	2008
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 22,135,492	22,135,492	4,320,993
Other receivables	-	-	-
Total assets	<u>22,135,492</u>	<u>22,135,492</u>	<u>4,320,993</u>
<u>Liabilities</u>			
Trust deposits	<u>22,035,492</u>	<u>22,035,492</u>	<u>4,220,993</u>
Total liabilities	<u>22,035,492</u>	<u>22,035,492</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 E-1

Statement of Changes in
Fiduciary Net Assets

Year Ended November 30, 2009

Additions	\$ 298
Deductions	<u>298</u>
Excess	-
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, 2009

Note 1: Statement 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, (the County) is a municipal corporation governed by an elected ten-member board, and is the primary government in these financial statements. The County provides a full range of municipal services for all the residents of the County.

The financial statements present the County (the primary government). As 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 government's 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 government's financial statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1: Statement of Significant Accounting Policies (continued)

I. 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. Fiduciary funds are not included in the government-wide financial statements.

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 statement focuses 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 separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund balances, revenues and expenditures.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1: Basic Financial Statements – Fund Financial Statements (continued)

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

The various funds are reported by generic classification within the financial statements. The emphasis in fund financial statements is on the major funds in the governmental activities categories. The 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 of the governmental funds' measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the 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,

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1: Statement of Significant Accounting Policies (continued)

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

b. Special Revenue Funds (continued)

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

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.

3. 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 accrual basis of accounting.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 1: Statement of Significant Accounting Policies (continued)

D. Measurement Focus and 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 accrual basis of accounting, is used as appropriate:

- a. All governmental funds utilized a “current financial resources” measurement focus only. Only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as the measure of available spendable financial resources at the end of the period.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All of the funds are maintained during the year by the County 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.

The County has reported three categories of program revenues in the statement of activities (1) charges for services (2) program-specific operating grants and contributions, and (3) program-specific capital grants and contributions. Program revenues are derived directly from the program itself or from external sources, such as the State of Illinois; they reduce the net cost of each function to be financed from the County’s general revenues. For identifying the function to which grants and contributions pertain, the determining factor is the function to which the revenues are restricted. The determining factor for charges for service is the function that generates the revenue.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 1: Statement 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 the historical cost nor related depreciation has historically been reported in the financial statements. The County implemented reporting the infrastructure for the first time in 2007. The retroactive reporting of infrastructure is subject to an extended implementation period and is first effective for fiscal years ending in 2007.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 1: Statement 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, 2009

Note 1: Statement 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, 2009, 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, 2009

Note 1: Statement 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 non-major governmental funds are composed of payables to vendors and accrued salaries and benefits.

J. Comparative Data

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 1: Statement of Significant Accounting Policies (continued)

K. Budgetary Data

The County prepares its budget using the cash basis of accounting. The County's budget was passed on November 18, 2008. Refer to Note 12 for additional budget information.

L. 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: Stewardship, Compliance, and Accountability

A. Fund Deficit

The following funds have deficit balances at the end of the year:

PB&Z Hearing Officer	(1,680)
Special Mines	(19,869)

Note 3: Cash and Investments

All bank balances of deposits as of November 30, 2009 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/investments in commercial banks, savings and loan institutions, obligations of the U.S. Treasury and U.S. Agencies, obligations of States and their political subdivisions, credit union shares, repurchase agreements, commercial paper rated within the three highest classifications by at least two standard rating services, and the Illinois Public Treasurer's Investment Pool.

Interest Rate Risk - The County does not have a formal policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 3: Cash and Investments (continued)

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, 2009, the carrying amount of the County's deposits was \$41,390,628 and the bank balance was \$43,996,727. The deposits are categorized in accordance with custodial credit risk factors created by governmental reporting standards as follows:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
Category #1	\$ 2,400,027	2,400,027
Category #2	32,066,843	31,990,600
Category #3	<u>9,529,857</u>	<u>7,000,001</u>
	<u>\$ 43,996,727</u>	<u>41,390,628</u>

Category #1 includes deposits which are uncollateralized.

Category #2 includes deposits which are collateralized by securities held by the pledging financial institutions in the County's name.

Category #3 includes deposits which are collateralized by securities held by the pledging financial institution's trust department, but not in the County's name.

The following deposits are non-categorized items:

	<u>Carrying Amount</u>	<u>Market Value</u>
The Illinois Funds	\$ 3,354,013	3,354,013
Financial Investors Trust	<u>14,687,070</u>	<u>14,687,070</u>
	<u>\$ 18,041,083</u>	<u>18,041,083</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. Illinois Funds is an investment pool managed by the State of Illinois, Office of the Treasurer, which allows governments within the State to pool their funds for investment purposes. Illinois Funds is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in Illinois Funds are valued at Illinois Funds' share price, for which is the price the investment could be sold.

Credit Risk: The County's investment policy is to avoid any transaction that might impair public confidence in the government of the County. Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 3: Cash and Investments (continued)

The County's investment policy requires that each investment transaction shall seek to first ensure that capital losses are avoided, whether they are from securities defaults or erosion of market value and avoid incurring unreasonable risks regarding specific types and/or individual financial institutions. Illinois Funds are not subject to custodial credit risk.

Concentration of Credit Risk: The County's investment policy places no limit on the amount the County may invest in one issuer. All of the investments reported for the County are not subject to concentration risk.

Note 4: 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 2008 levy in the amount of \$18,982,051 was adopted on December 18, 2008, and due to statutory limitations \$18,664,051 was received in the current year. The 2009 tax levy in the amount of \$19,552,848 was adopted on December 1, 2009 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, 2009, represent the 2009 tax levy that will be collected after May 1, 2009. Property taxes receivable for prior years are immaterial and are considered uncollectible.

Tort Immunity. Revenue collected and the related expenditures paid from this restricted tax levy are accounted for in the Liability Insurance Fund. A total of \$658,655 was collected and \$36,368 was spent on expenses and deductibles and \$700,681 was spent on insurance premiums and claims for a total of \$737,049, resulting in a restricted fund balance of \$244,223.

Note 5: Defined Benefit Pension Plan - Illinois Municipal Retirement Fund

The County adopted GASB Statement No. 50 - Pension Disclosures - an amendment to GASB Statements No. 25 and No. 27, as of November 30, 2008.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 5: Defined Benefit Pension Plan - Illinois Municipal Retirement Fund (continued)

A. Plan Description (continued)

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 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 2008 was 9.42% 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 for the 2008 employer rate was 24 years.

For December 31, 2008, the County's annual pension cost of \$843,248 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2006 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 11.6% 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 20% corridor. The assumptions used for the 2008 actuarial valuation were based on the 2005-2007 experience study.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/08	843,248	100%	\$0
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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 6: 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 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 2008 was 15.57% 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, 2008 was 24 years.

For December 31, 2008, the County's annual pension cost of \$867,815 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2006 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 11.6% 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 20% corridor. The assumptions used for the 2008 actuarial valuation were based on the 2005-2007 experience study.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 6: 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
12/31/08	867,815	100%	\$0
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

Note 7: 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 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 2008 was 35.91% 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, 2008 was 24 years.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 7: Defined Benefit Pension Plan - EOC Employees (Continued)

A. Plan Description (Continued)

For December 31, 2008, the County's annual pension cost of \$194,834 was equal to the County's required and actual contributions. The required contribution was determined as part of the December 31, 2006 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 11.6% 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 20% corridor. The assumptions used for the 2008 actuarial valuation were based on the 2005-2007 experience study.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/08	194,834	100%	\$0
12/31/07	220,673	100	0
12/31/06	146,365	100	0
12/31/05	171,250	100	0
12/31/04	237,913	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

Note 8: Other Post-Employment Benefits

The County adopted GASB Statement No. 45 – Accounting and Financial Reporting by Employers for Postretirement Benefits Other Than Pensions. Projections of benefits for financial reporting purposes are based on a given plan and include the benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. As of November 30, 2009, Kendall County has not adopted a plan that would meet this criteria.

Note 9: 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 10: 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, 2009:

Assessed valuation (2008)	\$ 3,277,539,459
Statutory debt limitation (2.875%)	\$ 94,229,259
Amount of debt applicable to debt limitation	39,872,158
Legal Debt Margin	\$ 54,357,101

Note 11: Changes in Capital Assets

	Primary Government			
	Beginning Balance as of Dec 1, 2008	Additions	Deletions	Ending Balance as of Nov 30, 2009
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
Depreciable capital assets:				
Buildings and Improvements	45,342,865	17,230,169	-	62,573,034
Road Network	42,763,213	-	-	42,763,213
Bridge Network	21,463,100	-	-	21,463,100
Equipment	3,671,545	362,085	-	4,033,630
Depreciable capital assets	2,666,138	644,372	-	3,310,510
Total capital assets at historical cost:	115,906,861	18,236,626	-	134,143,487
Less accumulated depreciation:				
Buildings and Improvements	11,847,858	1,845,200	-	13,693,058
Road Network	3,789,584	855,264	1,287,786	3,357,062
Bridge Network	1,287,786	429,262	-	1,717,048
Equipment	2,618,250	468,218	-	3,086,468
Other fixed assets	1,169,856	589,470	-	1,759,326
Total accumulated depreciation:	20,713,335	4,187,414	1,287,786	23,612,961
Governmental activities capital assets, net	\$ 99,253,026	14,049,212	(1,287,786)	114,590,026

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 11: Changes in Capital Assets (Continued)

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 1,593,268
Judiciary and courts	474,614
Public safety	382,562
Highways and bridges	1,444,561
Public health	292,409
Total	<u>\$ 4,187,414</u>

Note 12: 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 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 18, 2008 and was not amended.

Note 13: 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 14: Notes Receivable - Restricted Grant Programs

The County currently has two notes with an outstanding principal balance as of November 30, 2009. They are as follows:

Custard Cup	\$ 68,229
W.B. Holdings	750,000

Note 15: Expenditures in Excess of Appropriations

Expenditures exceeded appropriations for the following individual funds:

Special Revenue Funds:

- Federal Aid Matching Fund
- Court Security Fund
- Health and Human Services
- County Reserve Fund
- Restricted Economic Development Grant Fund
- Public Building Commission Lease Fund
- Special Mines Fund
- Court Automation Fund
- Fox Valley Ecosystems Agency Fund
- Circuit Clerk Document Storage Fund
- Coroner Death Certificate Grant Fund
- Highway - Restricted
- VAC
- Sale in Error Interest
- Circuit Clerk Operation Admin Fund
- Law Library
- Animal Population Control
- Kendall County Area Transit Fund

Debt Service:

- Courthouse Debt Service

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 16: Due from Other Governmental Agencies:

The County adopted GASB Statement No. 48 - Sales and Pledged Receivables and Future Revenues and Intra-entity Transfer of Assets and Future Revenues, as of November 30, 2009. The County has recorded a receivable in the statement of net assets for amounts due from other governmental agencies. The detail of that receivable follows:

<u>Receivable</u>	<u>Amount</u>
Property Taxes	\$ 19,152,848
Sales Tax	1,828,090
Income Tax	602,601
Motor Fuel Tax	183,411
Other	<u>951,095</u>
Total	<u>\$ 22,718,045</u>

Note 17: 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.

Grant Programs: The County participates in a number of federally and state-assisted or federal pass-through grant programs. These programs are subject to financial and compliance audits by the grantors or their representatives. The County believes there will be no material questioned or disallowed costs as a result of these grant audits in process or completed.

Note 18: 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:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 18: Leases (continued)

B. Kendall County Health Department

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:

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

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.

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>
Various Copiers	Monthly	60 months	\$ 1,648
Postage Machine	Annual	6 years	1,092
Postage Machine	Quarterly	63 months	382
Storage Space	Monthly	12 months	140
Software	Quarterly	60 months	2,832
Sheriff Motorcycles	Annual	12 months	6,000

Lease payments for the next four years are as follows:

November 30, 2010	41,405
November 30, 2011	41,023
November 30, 2012	36,073
November 30, 2013	18,328

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 19: Long-Term Debt

The following is a summary of general long-term debt transactions of the County for the year ended November 30, 2009:

	Payable at November 30, 2008	Debt Proceeds	Debt/ Bonds Retired	Payable at November 30, 2009	Due Within One Year
General Obligation					
Series 2002A	\$6,848,396	-	150,000	6,698,396	210,000
Series 2002B	4,335,000	-	60,000	4,275,000	70,000
Series 2007A	4,695,000	-	1,100,000	3,595,000	245,000
Series 2007B	5,303,762	-	-	5,303,762	-
Series 2008	10,000,000	-	-	10,000,000	700,000
Series 2009	-	10,000,000	-	10,000,000	-
Total	<u>\$ 31,182,158</u>	<u>10,000,000</u>	<u>1,310,000</u>	<u>39,872,158</u>	<u>1,225,000</u>

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

<u>Year Ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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	820,195	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	<u>\$ 6,698,396</u>	<u>6,776,849</u>	<u>13,475,245</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 19: 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>
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>\$ 4,275,000</u>	<u>3,306,757</u>	<u>7,581,757</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, 2009

Note 19: Long-Term Debt (Continued)

2007A Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 3,595,000</u>	<u>817,555</u>	<u>4,412,555</u>

2007B Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/15/2018	\$ 446,418	253,582	700,000
12/15/2019	426,132	273,868	700,000
12/15/2020	522,477	377,523	900,000
12/15/2021	506,050	408,950	915,000
12/15/2022	500,071	449,930	950,000
12/15/2023	550,561	549,439	1,100,000
12/15/2024	380,344	419,656	800,000
12/15/2025	902,360	1,097,640	2,000,000
12/15/2026	1,069,350	1,430,650	2,500,000
Total	<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, 2009

Note 19: 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</u>
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
Total	<u>\$ 10,000,000</u>	<u>3,476,729</u>	<u>13,476,729</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 19: Long-Term Debt (Continued)

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

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/15/2009	\$ -	281,620	281,620
6/15/2010	-	199,574	199,574
12/15/2010	-	199,574	199,574
6/15/2011	-	199,574	199,574
12/15/2011	-	199,574	199,574
6/15/2012	-	199,574	199,574
12/15/2012	-	199,574	199,574
6/15/2013	-	199,574	199,574
12/15/2013	-	199,574	199,574
6/15/2014	-	199,574	199,574
12/15/2014	-	199,574	199,574
6/15/2015	-	199,574	199,574
12/15/2015	400,000	199,574	599,574
6/15/2016	-	192,073	192,073
12/15/2016	310,000	192,073	502,073
6/15/2017	-	186,261	186,261
12/15/2017	480,000	186,261	666,261
6/15/2018	-	177,261	177,261
12/15/2018	835,000	177,261	1,012,261
6/15/2019	-	161,605	161,605
12/15/2019	1,215,000	161,605	1,376,605
6/15/2020	-	138,824	138,824
12/15/2020	815,000	138,824	953,824
6/15/2021	-	123,339	123,339
12/15/2021	605,000	123,339	728,339
6/15/2022	-	111,541	111,541
12/15/2022	695,000	111,541	806,541
6/15/2023	-	97,641	97,641
12/15/2023	1,095,000	97,641	1,192,641
6/15/2024	-	75,194	75,194
12/15/2024	2,035,000	75,194	2,110,194
6/15/2025	-	32,459	32,459
12/15/2025	985,000	32,459	1,017,459
6/15/2026	-	11,527	11,527
12/15/2026	530,000	11,527	541,527
Total	<u>\$ 10,000,000</u>	<u>5,291,958</u>	<u>15,291,958</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 20: 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, 2009 are as follows:

	Transfers Out	Transfers In
Major Funds:		
General Fund	\$ 2,396,076	2,497,999
Health & Human Services	-	795,288
Illinois Municipal Retirement and Social Security Fund	-	41,906
Public Safety Sales Tax	4,787,670	-
Restricted Economic Dev. Grant	5,000	-
Public Building Commission Lease	1,043	1,000,000
	<hr/>	<hr/>
Total Major Funds	7,189,789	4,335,193
NonMajor Funds:		
County Bridge	-	203,491
Animal Control	66,850	-
Economic Development Com.	-	5,000
Probation Services	20,000	4,991
Court Security	250,000	-
Township Bridge	203,491	-
Mental Health	733,867	-
Senior Services	124,413	-
VAC	46,614	-
Kendall Area Transit	-	79,500
County Reserve	2,609	-
Special Reserve	-	500,000
Liability Insurance	-	2,500
Sale in Error Interest	79,088	-
Debt Service		
Administrative Debt Service	-	122,576
Jail Bond Debt Service	-	289,738
Courthouse Debt Service	-	1,596,732
Capital Project		
Capital Improvement Fund	-	352,000
Public Safety Capital Project Fund	-	200,000
Animal Control Cap Improv	-	25,000
County Building Fund	-	1,000,000
	<hr/>	<hr/>
Total NonMajor Funds	1,526,932	4,381,528
	<hr/>	<hr/>
Total Transfers	\$ 8,716,721	8,716,721

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

Note 20: Interfund Transactions (continued)

Transfers are often made between funds in order to cover operating expenses of funds that do not possess their own revenue sources or have not received sufficient revenue to cover expenses in the current fiscal year. Some of the transfers include reimbursements for liability insurance, social security taxes, and IMRF.

Debt Service funds receive routine transfers from the General Fund and PSST to cover debt service payments.

The Public Safety Sales Tax Fund transferred \$1,000,000 to the PBC Lease Fund in efforts to reduce taxes for PBC Debt. The Public Safety Sales Tax Fund also transferred \$2,101,200 to the General Fund as a reimbursement for public safety expenditures.

The General Fund transferred \$1,000,000 to the County Building Fund, a newly created fund in 2009. The General Fund also transferred \$352,000 to the Capital Improvement Fund in order to build reserve.

Note 21: 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 22: 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 1st to December 1st). There are three broad categories of coverage:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
November 30, 2009

Note 22: Risk Management (Continued)

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.

Note 23: Pollution Remediation

Statement No. 49 -- Accounting and Financial Reporting for Pollution Remediation Obligations, which addresses accounting and financial reporting standards for pollution (including contamination) remediation obligations, which are obligations to address the current or potential detrimental effects of existing pollution by participating in pollution remediation activities such as site assessments and cleanups. As of November 30, 2009, the County had no pollution remediation outlays.

Note 24: Pending GASB Statements

Statement No. 51 - Accounting and Financial Reporting for Intangible Assets, establishes accounting and financial reporting requirements for intangible assets. All intangible assets not specifically excluded by the scope of this Statement should be classified as capital assets. All existing authoritative guidance for capital assets should be applied to these intangible assets, as applicable. The County is required to implement this Statement for the year ending November 30, 2010.

Statement No. 53 -- Accounting and Financial Reporting for Derivative Instruments, addresses the recognition, measurement, disclosure of information regarding derivative instruments entered into by state and local governments. Derivative instruments are often complex financial arrangements used by governments to manage specific risks or to make investments. The County is required to implement this Statement for the year ending November 30, 2010.

Statement No. 54 - Fund Balance Reporting and Governmental Fund Type Definitions. This was issued to enhance the usefulness of fund balance information by providing clearer fund balance classifications and by clarifying the existing fund type definitions. This Statement establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which a government is bound to observe constraints imposed on the use of the resources reported in governmental funds. The County is required to implement this Statement for the fiscal year ending November 30, 2011.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements

November 30, 2009

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COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	14,538,942
Petty Cash		3,502
Revenue stamps, at cost		63,783
Accounts receivable:		
Franchise Fees		28,000
Illinois income tax		602,601
Illinois replacement tax		15,663
State use tax		41,380
Sales tax		502,020
Other		458,679
Property taxes receivable		9,022,474
Prepaid expenses		272,373
Due from Forest Preserve Fund		11,258
		<hr/>
Total assets	\$	<u>25,560,675</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	226,883
Deferred revenues - property taxes		9,022,474
		<hr/>
Total liabilities		9,249,357
Fund Balance:		
Unreserved fund balance		16,311,318
		<hr/>
Total liabilities and fund balance	\$	<u>25,560,675</u>

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

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues (Schedule A-3)	\$ 21,514,316	21,678,349	22,313,304
Expenditures (Schedule A-4)	22,540,450	20,790,630	20,005,640
Excess (deficiency) of revenues over (under) expenditures	(1,026,134)	887,719	2,307,664
Other financing sources (uses):			
Operating transfers in (out):			
Public safety sales tax	2,101,200	2,101,200	2,060,000
Probation	20,000	20,000	20,000
Capital Improvement Fund	(352,000)	(352,000)	(175,000)
County Building	-	(1,000,000)	-
Kendall Area Transit	(21,500)	(21,500)	-
VAC	25,500	19,059	-
Animal control	25,000	25,000	25,000
Court security	250,000	250,000	225,000
PBC lease	-	1,043	7,397
Public Safety Capital Improvements	-	-	(375,000)
County Admin Debt Service	(122,066)	(122,576)	(118,652)
Courthouse Debt Service	(400,000)	(400,000)	(700,000)
Working Cash	-	-	-
Sale in Error	-	79,088	-
County Special Reserve	(500,000)	(500,000)	(350,000)
Reserve	-	2,609	2,551
Total transfers	1,026,134	101,923	621,297
Net change in fund balance	\$ -	989,642	2,928,961
Fund balance, beginning of year		15,321,676	12,392,716
Fund balance, end of year		16,311,318	15,321,676

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Statement of Revenues
Compared to Estimated Revenues
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Taxes:			
Property taxes	\$ 8,997,328	9,048,350	7,855,710
Retailers' occupation tax	1,150,000	1,085,257	1,299,929
County supplemental sales tax	2,500,000	2,179,677	2,432,220
Intergovernmental:			
Illinois income tax	2,100,000	1,837,602	2,252,023
Illinois replacement tax	435,000	355,877	421,838
State use tax	302,000	292,380	349,895
Health Reimbursement	4,000	2,662	681
State reimbursements:			
State's attorney	144,371	180,846	141,121
Probation office	117,801	120,953	130,389
Supervisor of assessments	45,000	45,000	44,150
Election judges	14,000	37,080	13,875
Probation Board & Care	15,000	33,969	34,742
Public Defender	75,073	101,419	96,238
St Comp/Reimburse PTI	25,000	37,776	37,144
Licenses and permits:			
Liquor licenses	16,900	24,800	13,100
Zoning, planning and building permits fees	90,000	55,366	68,440
County real estate transfer tax	325,000	245,108	334,600
Franchise tax	125,000	113,551	134,154
Revenue from services:			
County treasurer	15,000	53,167	45,859
County treasurer - inheritance tax collection fees	60,000	111,862	76,064
County clerk and recorder	480,600	480,983	477,189
Circuit court clerk	1,100,000	1,355,086	1,185,310
Sheriff	375,000	500,498	394,691
Sheriff misc.	3,000	11,535	6,209
Sheriff-transportation grant	-	-	16,178
Zoning board of appeals	35,000	9,915	18,250
Corrections dept	650,000	599,100	1,273,500
Technology	15,000	35,174	146,418
County clerk election fund	4,900	16,133	840
Health Insurance-Emp/ Ded	703,944	749,047	717,580
Circuit Clerk GPS Service Fee	3,400	3,590	3,338
Reimbursement for morgue use	500	-	-
Probation Officer salary from (muns)	9,000	2,784	17,079
Mapping fees	2,000	2,018	10,247
Circuit court system fee	48,000	57,828	49,670
Coroner fees	1,000	2,140	1,657
Public defender fee	25,000	26,074	25,587
Sheriff bond fee	30,000	27,431	31,382
KenCom misc	9,000	9,523	11,278
Gas Rebates-Sheriff	-	-	-

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Statement of Revenues
Compared to Estimated Revenues
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues: (Cont.)			
Fines and forfeitures	\$ 595,000	548,617	604,007
Property tax late payment penalties and costs	175,000	688,498	542,326
Interest income	350,000	209,710	534,275
Postage reimbursements	50,000	92,012	70,403
Retired Cobra Health Insurance	40,000	69,953	103,402
Recorder's miscellaneous	68,000	52,205	63,164
Sale of assets	20,000	23,010	3,450
Compost fees	20,000	21,411	15,307
Assessment office misc. rev.	5,000	5,702	11,431
DNA Testing - Fines	-	600	-
Technology fees	-	-	10,261
States Attorney Victims Assistance Grant	21,500	21,500	21,000
States Attorney miscellaneous revenues	-	12,770	3,927
LMRP Update	-	-	-
ESDA-Reimbursement from IEMA	23,000	9,522	18,411
ESDA-Homeland security grant	-	-	-
Periodic Imprisonment fee	20,000	18,962	29,684
Facility Mgmt miscellaneous	-	174	119
Merit Commission Fees	-	6,200	-
Other revenues	75,000	45,942	113,565
Total revenues	\$ 21,514,316	21,678,349	22,313,304

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Page	Original & Final Budget	Year Ended November 30,	
			2009	2008
Expenditures:				
Facilities Management	66	\$ 1,909,291	1,816,125	1,717,237
Building and zoning	67	474,021	388,027	411,964
Zoning Board of Appeals	68	7,700	6,827	4,859
County clerk and recorder	68	179,799	174,081	166,358
County board	68-69	173,780	162,247	139,122
Educational service region	69	94,688	80,620	74,410
Farmland review board	69	525	265	367
Sheriff	69-70	4,266,916	4,067,935	3,989,735
Corrections	70	3,290,179	3,108,254	3,077,917
KenCom Operations	71	1,375,529	1,248,002	1,110,008
Merit commissions	71	10,000	13,830	16,536
Circuit court judge	71	207,912	235,291	211,194
Circuit court clerk	72	577,985	570,220	565,350
Coroner	72	149,950	147,292	133,719
Combined court services	73	973,281	934,055	707,919
Public defender	73	441,415	371,547	358,958
State's attorney	73-74	1,214,930	1,205,907	1,110,767
Board of review	74	80,235	51,515	49,425
County treasurer	74	338,025	323,356	300,577
Soil and water conservation	75	16,381	16,381	15,904
Employee health insurance	75	3,336,716	3,298,834	3,085,250
Unemployment compensation	75	35,000	23,347	13,805
Supervisor of assessments	75	283,539	232,857	247,119
Election costs	76	432,965	407,789	623,753
Auditing and accounting	76	30,188	32,350	28,750
Emergency services and disaster agency	76	19,495	15,505	15,747
Office of admin services	77	471,198	436,965	388,193
Capital expenditures	78	584,410	253,502	524,936
General insurance and bonds	78	3,000	1,358	1,355
Technology Services	78-79	703,120	686,961	655,529
Mapping	79	-	-	58,825
Jury commission	79	71,947	69,377	46,269
Regional planning commission	80	31,550	6,294	9,340
Ad hoc zoning committee	80	16,880	10,044	12,947
Postage County Building	80	55,100	64,245	48,321
Contractual Services	80	62,000	67,050	73,987
Contingency	80	620,800	262,375	8,665
Miscellaneous	80	-	-	524
Total expenditures		\$ 22,540,450	20,790,630	20,005,640

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Facilities Management:			
Office head salary	\$ 83,349	83,428	79,380
Salaries - Maintenance	275,394	275,702	262,865
Salaries - Clerical	33,490	33,490	31,895
Salaries - Overtime	8,000	9,225	4,808
Office supplies	800	792	988
Utilities	955,658	834,980	781,929
Mileage	600	379	526
County Supplies	124,000	118,331	124,489
Postage	100	7	61
Cellular Phones	4,500	4,323	4,659
Equipment Maintenance/Repairs	16,000	23,773	18,552
Vehicle Maintenance	4,500	2,437	3,201
Equipment Rental	250	-	163
Education & training	4,000	1,453	831
Contractual Services	398,650	427,805	402,890
Other costs	-	-	-
Total facilities management	1,909,291	1,816,125	1,717,237

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Building and zoning:			
Office head salary	\$ 87,820	87,820	85,262
Salary - Planners	96,449	94,749	90,952
Salaries - Compliance Officers	86,528	77,334	83,200
Salaries - Clerical	65,549	65,549	61,108
Other salaries	500	-	-
Reporter	1,200	979	1,046
Temporary staff support	8,500	-	6,176
Mileage	260	414	158
Supplies	3,500	1,551	2,173
Postage	2,000	1,567	1,347
Postage/plan commission	-	-	-
Equipment	1,500	630	972
Plumbing inspection	12,000	4,270	6,682
Vehicle maintenance and repairs	8,500	6,023	7,089
Training	3,100	1,258	5,950
Dues	1,365	1,272	929
Conferences	2,000	680	425
Books and subscriptions	1,200	788	680
Microfilming/reproduction	11,200	3,462	2,869
Engineering consultants	60,000	26,655	42,438
Noxious Weed Mowing	1,000	-	-
Legal publications	1,150	747	934
Contracted inspection service	3,000	407	-
Cellular phone	4,500	3,184	3,933
Mine expert	2,000	-	2,116
Blackberry Creek Implementation	1,000	-	3,000
NPDES annual permit fee	1,000	1,000	1,527
NPDES permit assistance	7,000	7,000	1,000
Zoning Board of Appeals	-	89	-
Delinquent Invoices	-	599	-
Reporter-Code Hear.	200	-	-
PBZ Agenda Publication	-	-	-
Total building and zoning	474,021	388,027	411,964

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Zoning Board of Appeals:			
Mileage	\$ 700	389	521
Postage	250	94	98
Reporter	1,200	223	267
Per diem	4,300	2,850	2,900
Misc Refund	-	2,300	-
Legal publications	1,200	971	1,073
Consultant	-	-	-
Memberships	-	-	-
Supplies	50	-	-
Total zoning board of appeals	7,700	6,827	4,859
County Clerk and Recorder:			
Office head salary	80,000	80,000	76,960
Other salaries	46,049	31,666	44,448
Temporary salaries	16,000	-	5,062
Mileage	2,000	922	755
Supplies	13,500	10,976	7,019
Postage	15,000	41,663	23,747
Film duplication	1,000	892	675
Dues	500	573	630
Conferences	2,500	1,043	557
Books and subscriptions	600	243	263
Legal publications	300	303	394
Birth and death registration	350	-	-
Contractual services	1,500	5,019	5,460
Rebinding old records	500	781	388
Total county clerk and recorder	179,799	174,081	166,358
County board:			
Chairman salary	12,000	12,012	12,000
Salaries - board members	21,600	21,800	21,600
Mileage	11,500	14,431	9,805
Professional services	16,500	136	60
Dues/Memberships	6,200	2,960	7,920

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
County Board: (Continued)			
Conferences	\$ 5,000	1,395	558
Telephones	280	-	-
UCCI	300	300	300
Per diem	89,000	96,815	75,225
Liquor commissioner	1,200	1,188	1,200
Promotions	-	-	-
Census-gas mileage	-	-	-
Finance chairman stipend	6,000	6,600	6,000
Special census wages	-	-	-
Miscellaneous	4,200	4,610	4,454
Total county board	173,780	162,247	139,122
Educational Service Region:			
Salaries and benefits	64,804	56,434	49,570
Expenses reimbursements - Grundy County	29,884	24,186	24,840
Office expense	-	-	-
Total educational service region	94,688	80,620	74,410
Farm Land Review Board:			
Mileage	85	22	25
Publications	100	73	86
Per diem	340	170	255
Total farm land review board	525	265	367
Sheriff:			
Salary - Sheriff	99,940	99,940	96,096
Salaries-Chief/Commander	279,711	279,455	266,224
Salaries - deputies	3,067,641	2,881,698	2,741,754
Overtime	75,000	102,118	121,018
Clerical - overtime	1,000	3,340	1,882
Other salaries	-	-	-
Salaries - clerical	293,374	277,709	278,346
Part-time salaries - deputies	6,000	-	-
County Clerk and Recorder	-	71	-
Telephone	6,500	6,055	7,335
Mileage and auto fuel	180,000	130,673	185,249
Office supplies	7,000	7,713	10,917
Postage	5,500	4,192	7,226

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Sheriff: (Continued)			
Canine Expenses	\$ 3,500	3,493	3,634
Major Crimes Taskforce	1,000	500	2,000
Equipment maint/repairs	16,000	18,110	17,848
Vehicle maint/repairs	100,000	126,312	114,693
Training	40,000	36,150	45,632
Dues	2,500	3,111	3,756
Conferences	3,000	5,343	3,333
Legal publications/printing	3,000	3,995	3,536
Police supplies	12,500	5,867	4,143
Weapons and ammunition	7,000	7,246	7,317
Uniforms	18,000	26,337	22,567
Contract expenses	500	58	-
Investigations	500	1,268	1,666
Subscriptions	3,500	4,349	8,422
Immunizations	250	-	-
Special Response Team	2,000	2,000	2,000
Contractual services	32,000	30,832	33,141
Total sheriff	4,266,916	4,067,935	3,989,735
Corrections:			
Salaries - deputies	2,369,044	2,227,084	2,169,609
Salaries - overtime	36,000	61,211	47,045
Salaries - other	444,408	420,572	405,054
Salaries - food management	78,167	76,107	72,627
Contractual services	89,460	93,886	84,723
Supplies	15,000	9,456	8,055
Equipment maintenance	6,000	6,586	3,126
Training	18,100	13,757	23,730
Medical expenses	62,000	52,126	48,931
Food services	150,000	135,854	200,389
Circuit Court Judge	-	1,483	-
Uniforms	10,000	6,265	8,672
Prisoner transport	8,000	3,867	5,956
Courthouse security maintenance	4,000	-	-
Total corrections	3,290,179	3,108,254	3,077,917

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended	
		2009	November 30, 2008
KenCom Operations:			
Salary - director	\$ 84,568	84,568	82,552
Salary- assistant director	63,506	63,506	61,656
Salaries - supervisors	161,772	134,522	152,172
Salary - contractual recorder	1,000	-	-
Salary - regular	818,383	735,330	560,703
Salary - overtime	87,550	103,769	116,691
Salaries - Training	-	4,983	8,289
Holiday pay	58,750	44,898	39,423
Supplies	3,000	1,537	2,693
Mileage	2,000	824	1,439
Postage	250	220	140
Books/subscription	750	30	-
Dues/subscriptions	1,200	1,358	1,602
Training conferences	1,500	768	1,325
Equipment maintenance	8,000	5,792	5,350
Maintenance - other	-	-	-
Printing/publications	1,500	-	996
Radio lines	48,000	46,367	44,327
Training	14,300	2,928	6,669
Weather system rent	-	226	2,170
Leads service charges	16,000	14,681	18,672
Employee screening	1,000	-	1,288
Telephone	2,500	1,695	1,850
Total KenCom Operations	1,375,529	1,248,002	1,110,008
Merit Commission:	10,000	13,830	16,536
Circuit Court Judge:			
Salaries	42,966	42,966	41,715
Baliffs	59,410	66,811	59,344
Training	10,000	7,567	-
Judges' salaries	2,500	1,780	1,724
Part time baliff per diem	-	5,755	8,067
Supplies	3,000	2,436	2,951
Statutory Expenses - Salaries	-	-	-
Postage	39,036	30,354	30,255
Court reporter and transcriptions	1,000	860	782
Law library	-	-	-
Statutory expenses	50,000	76,762	66,356
Total circuit court judge	207,912	235,291	211,194

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Circuit Court Clerk:			
Office head salary	\$ 80,000	80,000	76,960
Other salaries	440,985	438,005	440,127
Additional salaries	5,000	7,596	2,463
Mileage	1,500	1,126	573
Supplies	12,000	12,125	9,836
Postage	10,000	10,210	7,103
Dues	1,200	350	745
Conferences	2,300	2,085	921
Legal fees	-	-	1,750
Printing forms	25,000	18,723	24,871
Total circuit court clerk	577,985	570,220	565,350
Coroner:			
Salary	50,000	50,000	40,979
Other salaries	31,750	32,059	30,826
Mileage	500	381	137
Postage	500	345	472
Per Call	15,000	9,842	11,390
Coroner Assistance Per Call	-	7,630	-
Supplies	2,500	3,174	9,461
Cellular phone	4,000	5,965	4,664
Pager expense	1,000	820	598
Vehicle maintenance	5,000	4,330	4,858
Dues and conferences	1,200	924	87
Autopsies	20,000	16,700	15,880
Toxicology testing	3,500	6,868	4,596
Training	8,000	4,893	4,257
X-rays	2,000	-	-
Personal Property Disposal	1,000	380	454
Morgue rental	-	-	-
Morgue supplies	4,000	2,981	5,061
Total coroner	149,950	147,292	133,719

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended	
		2009	November 30, 2008
Combined Court Services:			
Salary - supervisor/juvenile	\$ -	-	-
Court director	64,307	62,808	61,833
Salaries - probation	454,696	427,563	371,258
Salaries - secretarial	94,153	94,150	90,529
Circuit admin. expense	4,000	2,367	1,847
Mileage	-	-	-
Supplies	6,500	5,438	5,859
Postage	3,000	3,762	2,625
Equipment/rental reset charges	-	-	50
Training	775	-	863
Dues and conferences	2,500	968	1,515
Book and subscriptions	100	135	100
Medical expenses	1,000	-	-
Auto expense	3,250	3,199	4,061
Software Maintenance	-	-	-
Kane Juvenile Detention	160,000	175,247	87,470
Contractual services	4,000	3,429	3,061
Board & care	175,000	154,989	76,847
Total combined court service	973,281	934,055	707,919
Public Defender:			
Salary - public defender	144,370	149,857	146,692
Other salaries	35,545	35,545	34,178
Conflict attorney	20,000	-	-
Assistant public defenders	160,500	161,193	160,777
Supplies	2,500	1,118	1,320
Postage	1,500	939	598
Interpreter services	1,000	30	1,567
Books and subscriptions	3,000	2,335	2,423
Education & conferences	6,000	3,429	2,083
Subpoena witness fees	1,000	-	-
Training	6,000	425	-
Contractual Services	40,000	11,027	5,565
Dues and Memberships	3,000	3,003	2,129
Statutory expenses/investigators	15,000	2,137	1,372
Transcripts	2,000	509	253
Total public defender	441,415	371,547	358,958
State's Attorney:			
Office head salary	160,412	166,508	162,991
Salary - Assistant States Attorney	570,924	577,385	536,091
Office salaries	308,094	309,797	275,562
Salaries-Investigators	-	4,845	1,815
Temporary Help-Intern	31,000	23,417	25,788
Supplies	9,000	14,649	9,601
Postage	10,750	12,380	9,386

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
State's Attorney: (Continued)			
Dues	\$ 2,250	5,047	4,273
Conferences	4,000	2,231	3,122
Books and subscriptions	8,500	6,868	6,681
Contractual services	45,000	32,908	13,528
Child advocacy board	-	-	-
Transcripts	21,000	9,694	20,108
Training	2,250	2,165	4,614
Cell Phone	4,250	4,320	4,145
Special Litigation Fee	-	-	11,146
Trials and hearings	22,500	18,693	6,915
Appellate services	15,000	15,000	15,000
Total state's attorney	1,214,930	1,205,907	1,110,767
Board of Review:			
Salaries	44,135	44,135	42,850
Conferences, and education	2,000	403	466
Supplies	2,500	2,272	1,982
Postage	3,000	3,471	3,374
Mileage	1,000	187	149
Dues	600	195	-
Legal publications	2,000	852	604
Contractual services	25,000	-	-
Total board of review	80,235	51,515	49,425
County Treasurer:			
Office head salary	80,000	80,000	76,960
Other salaries	190,575	190,575	177,240
Temporary salaries	2,000	-	-
Overtime	3,000	317	497
Temporary Help - Non Salary	2,000	3,779	3,551
Mileage	800	533	570
Supplies	6,800	3,936	2,275
Postage	23,000	21,830	25,138
Dues	850	1,035	890
Conferences	2,000	71	212
Legal publications	3,000	2,543	1,640
Payroll forms	3,000	2,828	1,678
Contractual services	21,000	15,909	9,926
Total county treasurer	338,025	323,356	300,577

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Soil and Water Conservation:			
Educ. coordinator salary	\$ 12,204	12,204	11,849
Educ. coordinator travel	1,164	1,164	1,130
Office supplies	248	248	241
Educ. newsletter postage	-	-	-
Copier/copying	428	428	416
Workshops	124	124	120
Educ. supplies	1,717	1,717	1,667
Educ. newsletter	124	124	120
Educ. contest & awards	248	248	241
Soil stewardship material	124	124	120
	<hr/>	<hr/>	<hr/>
Total soil and water conservation	16,381	16,381	15,904
Employee Health Insurance:			
Employee reimbursements	-	-	15
Premiums	3,336,716	3,298,834	3,085,235
	<hr/>	<hr/>	<hr/>
Total employee health insurance	3,336,716	3,298,834	3,085,250
Unemployment Compensation:			
	<hr/>	<hr/>	<hr/>
	35,000	23,347	13,805
Supervisor of Assessments:			
Salary - supervisor	90,000	81,154	89,149
Other salaries	106,139	106,786	104,940
Salary - overtime	5,000	-	-
Mileage	3,000	1,441	3,155
Cellular Phone	-	76	162
Supplies	2,000	995	2,342
Postage	5,000	1,919	6,144
Tax notices and covers	1,000	-	-
Training	2,500	3,232	2,319
Dues	750	395	40
Books and subscriptions	400	-	763
Publications	50,000	25,093	29,770
Printing	15,000	11,766	3,235
Contractual services	2,750	-	5,100
	<hr/>	<hr/>	<hr/>
Total supervisor of assessments	283,539	232,857	247,119

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Election Costs:			
Salaries	\$ 217,315	203,257	152,716
Election judge mileage	2,000	1,401	4,360
Supplies	50,000	38,207	75,905
Overtime	1,500	2,434	17,498
School for judges	7,500	750	427
Election judges per diem	35,000	44,260	131,919
Legal publications	6,000	1,293	6,002
Ballots	50,000	40,853	111,454
Contractual services	47,000	59,299	81,804
Extra help/overtime	4,500	3,693	15,411
Registration supplies	3,000	4,334	3,276
Polling place rental and miscellaneous expense	3,000	2,170	2,977
Polling place delivery & set-up	3,500	5,838	19,954
Precinct splits	2,500	-	-
Canvas	150	-	50
Total election costs	432,965	407,789	623,753
Auditing and Accounting:			
Auditing and accounting services	30,188	32,350	28,750
Emergency Services and Disaster Agency:			
Salary - Director	5,869	6,126	5,838
Other salaries	3,426	3,234	3,070
Telephone	4,000	1,984	2,116
Mileage/auto fuel	750	-	-
Supplies	500	638	1,831
Postage	100	-	83
Vehicle repairs and maintenance	750	1,601	1,440
Training	1,500	1,067	751
Dues and conferences	500	500	-
Printing	100	-	-
Homeland security grant expense	-	-	6
Radio/siren maintenance	2,000	355	612
Total emergency services and disaster agency	19,495	15,505	15,747

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Office of Administrative Services:			
Administration-salaries	\$ 174,517	174,517	147,613
Other salaries	89,863	84,863	80,850
Overtime salaries	700	93	-
Mileage	1,500	1,281	924
Supplies	1,800	1,597	1,422
Postage	850	522	722
Equipment	-	-	-
Telephone	588	766	580
County supplies	700	680	378
Advertisements	3,000	1,797	4,980
Dues	1,500	1,564	1,292
Conferences	1,300	220	-
Books and subscriptions	300	239	169
Safety supplies	-	-	-
Safety training	-	-	-
Legal publications	-	100	-
Labor negotiation expense	102,500	127,911	105,102
Flu shots	1,245	1,245	1,905
Contractual services	70,350	25,147	31,153
Educational reimbursement	9,000	5,531	5,599
Training	500	199	329
Bristol township compost fee	2,000	2,141	1,793
Employee assist program	6,185	6,182	-
Employee recognition	1,900	-	2,171
Fiscal Agent Fees	600	-	695
Mayors and managers meeting	300	370	516
Total office of administrative services	471,198	436,965	388,193

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Capital Expenditures:			
Facilities management	\$ 373,400	97,073	81,616
County Clerk	2,822		
Election Costs	45,000		
Planning, Building, & Zoning	500	-	17,070
EMA	-	-	-
Corrections	17,000		
Technology Services	-	46,759	213,965
Sheriff	141,688	105,670	205,271
Circuit Court Clerk	4,000	4,000	-
ESDA	-	-	4,936
Recorder's Doc Storage Fund	-	-	-
State's attorney	-	-	808
Office of Admin Services	-	-	-
Mapping	-	-	-
County highway	-	-	-
Public defender	-	-	-
Coroner	-	-	-
Treasurer	-	-	1,271
Public Defender	-	-	-
Total capital expenditures	584,410	253,502	524,936
General Insurance and Bonds:	3,000	1,358	1,355
Technology Services:			
Supervisor salary	94,313	94,313	89,865
Other salaries	204,007	194,430	159,609
Mileage	600	405	474
Office supplies	1,500	1,050	553
Postage	300	131	217
Dues	200	-	-
Training	4,000	292	180
Conferences	1,000	-	58
Books & subscriptions	100	-	-
Cell Phone	2,700	3,403	2,404
Overtime	-	-	-

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Technology Services: (Continued)			
Central computer supplies	40,000	33,991	37,582
Computer main./software	198,900	183,449	104,388
Computer maint./hardware	105,200	149,340	224,433
Contractual services	50,000	26,049	35,751
Vehicle maintenance	300	108	15
Total mapping	703,120	686,961	655,529
Mapping:			
Salary - director	-	-	58,783
Mileage	-	-	-
Supplies	-	-	-
Postage	-	-	42
Training	-	-	-
Dues	-	-	-
Conferences	-	-	-
Plotter paper	-	-	-
Contractual services	-	-	-
Total mapping	-	-	58,825
Jury Commission:			
Salaries - jury commission	5,517	5,515	5,356
Supplies	3,500	4,880	3,689
Postage	3,000	3,428	6,300
Petit juror per diem	17,500	17,404	16,471
Training	1,500	2,624	737
Grand juror per diem	7,500	6,948	7,180
Coroner juror per diem	2,000	1,631	1,988
Meals	5,000	1,212	1,660
Jury System Update	21,990	21,990	-
Automation	4,440	3,745	2,887
Total jury commission	71,947	69,377	46,269

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detail Statement of Expenditures
Compared to Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30.	
		2009	2008
Regional planning commission:			
Postage	\$ 450	155	225
Reporter	1,500	385	582
Legal Publications	1,700	1,145	1,137
Memberships	800	-	-
Contractual services	27,000	4,552	7,337
LRMP Update	-	-	-
Consultant	-	-	-
Supplies	100	57	60
Total regional planning commission	31,550	6,294	9,340
Ad hoc zoning committee:			
Postage	90	-	-
Reporter	850	770	621
Supplies	40	-	-
Contractual Services	15,500	9,274	12,326
Consultant	-	-	-
Engineering - SEC Ord Update	-	-	-
Engineering - Stream/Wetland Ord Up	-	-	-
Special Meeting Expenses	300	-	-
Reproduction	100	-	-
Total ad hoc zoning committee	16,880	10,044	12,947
Postage County Building:			
Postage Supplies	1,300	1,058	495
Miscellaneous	1,200	746	494
Equipment rental/reset charges	2,600	2,441	2,332
Prepaid postage	50,000	60,000	45,000
Total postage county building	55,100	64,245	48,321
Contractual Services:	62,000	67,050	73,987
Miscellaneous:	-	-	524
Contingency:			
Contingency	620,800	262,375	8,665
Total contingency	620,800	262,375	8,665
Total General Fund	22,540,450	20,790,630	20,005,640

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

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

SCHEDULE A-6

Balance Sheet
November 30, 2009

Assets

Cash	\$	765,666
Cash restricted		25,899
Fee receivable		16,132
Property tax receivable		756,951
Grant receivable		161,525
Receivable from other funds		14,104
Immunization inventory		58,551
		<hr/>
Total assets	\$	<u>1,798,828</u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	155,499
Deferred property taxes		756,951
Deferred grant revenue		-
		<hr/>
Total liabilities		912,450

Fund Balance:

Unreserved fund balance		<u>886,378</u>
		<hr/>
Total liabilities and fund balance	\$	<u>1,798,828</u>

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

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Property taxes	\$ 748,404	743,426	704,226
Revenues from services:			
Woman's health fair	-	3,000	3,830
Direct care - fees	136,000	133,698	173,831
Inspection fees - wells and septic	10,000	8,835	12,350
Inspection fees - restaurants	130,000	148,247	154,387
Tanning fees	1,500	1,150	2,050
Kendall Co. well permit fee	10,000	10,650	11,220
Solid waste fees	2,000	2,195	5,252
Immunization clinic	30,000	30,221	32,336
Hepatitis B shots	65,000	64,290	74,244
Flu clinic	7,500	7,329	23,953
TB board contract	1,000	4,765	1,500
Plat review fees	1,000	-	4,875
Facility utilization contract	19,400	14,556	19,416
DCFS Counseling	3,300	4,667	3,819
Food Handling Permit Fees	-	-	-
Coffee Revenue	1,000	1,159	1,443
Radon test kit fees	10,000	4,533	9,773
Fox Valley United Way	29,640	42,774	49,505
Total revenues from services	457,340	482,069	583,782
Revenues from grants:			
Grants - direct care	-	90,450	73,480
IACC/Com Ed Rate Relief	-	2,075	2,339
IDHHS Energy Conservation	-	-	-
State public health grant	63,201	61,305	77,803
First Offender-Behavioral	56,375	14,612	2,240
Public Aid - FCM	75,000	126,275	116,262
State grants - tobacco prevention	26,925	20,311	32,146
State grant - family case management	108,857	104,675	110,100
IL violence protection grant - fiscal	19,500	16,114	19,500
Pandemic Flu	-	-	-
CRI grant	-	44,380	53,864
Non-community well grant	1,000	1,050	988

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

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues from grants: (Cont.)			
Public Aid - immunizations	\$ 20,000	1,868	25,210
State grant - lead prevention	-	756	413
Bio-terrorism Grant	80,242	68,181	75,174
Title III NIAA Aging	7,221	9,683	9,587
WIC Grant	135,100	144,600	128,900
Supplemental Nutrition -WIC	290,000	573,743	273,057
K/G CAT grants from DCCA	1,430,617	2,052,812	1,732,155
West Nile virus grant	8,000	24,548	18,053
FCM - Homeless services	30,305	18,985	29,928
USDA - Housing Preservation	-	53,030	-
Miscellaneous	-	-	10,000
Teen Parent Services Grant	35,640	32,927	37,800
State Grant-Dental	-	-	-
Vision Hearing Screening	-	-	-
Donated vaccines	180,000	125,461	164,362
	<hr/>	<hr/>	<hr/>
Total revenues from grants	2,567,983	3,587,841	2,993,361
	<hr/>	<hr/>	<hr/>
Interest income	1,200	173	621
Miscellaneous income	8,200	9,099	3,546
	<hr/>	<hr/>	<hr/>
Total revenues	3,783,127	4,822,608	4,285,536
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salary - administration	409,728	442,315	395,873
Salary - admissions serv/eval	533,404	524,494	488,528
Salaries - behavioral health unit	454,169	490,937	481,946
Salaries - public health unit	787,090	752,269	734,278
Salary - information services	159,445	127,971	140,259
Salary-overtime	2,500	706	-
Mileage	45,000	20,614	30,889
Supplies - non-medical	29,300	33,092	32,495
Supplies - medical	16,700	18,469	8,227
Community education supplies	10,750	7,180	10,905
Postage	9,360	5,683	7,338
Telephone	11,390	10,026	11,331
Conferences and training	22,950	26,826	19,625
Printing	16,600	15,977	22,686
Advertising - personnel	3,250	2,871	1,881
Administrative rent	165,572	165,572	161,534
Direct client assistance	1,197,800	2,108,814	1,421,485

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

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Expenditures: (Cont.)			
Dues and subscriptions	\$ 8,015	5,899	6,931
Building Maintenance	5,000	-	-
Children's programs	500	-	365
Capital expenditures	39,830	42,119	26,558
Contractual services	206,290	163,891	124,176
Hepatitis B vaccine	41,600	39,165	45,415
Vehicle maintenance	250	439	585
Solid waste	3,000	1,678	5,984
Facility consolidation	-	1,027	2,490
Vaccines	180,000	137,550	162,666
IPLAN	2,500	-	198
IL violence protection	19,500	19,131	19,539
Title III - E caregiver support	-	700	64
Homeless expense	-	-	-
Supplemental Food Coupons	290,000	573,743	273,057
Psychological testing materials	2,000	597	581
Refunds	1,000	4,039	7,864
Total expenditures	4,674,493	5,743,794	4,645,752
Excess (deficiency) of revenues over (under) expenditures	(891,366)	(921,186)	(360,216)
Other financing sources (uses):			
Operating transfers to:			
Insurance Reimbursement	(13,600)	(13,600)	(13,719)
Operating transfers from:			
Mental Health Fund	730,114	728,875	659,817
Senior Citizens Fund	63,250	66,413	63,250
DCS Contingency Fund	-	-	1,603
Total other financing sources (uses)	779,764	781,688	710,951
Net change in fund balance	\$ <u>(111,602)</u>	(139,498)	350,735
Fund balance, beginning of year		1,025,876	675,141
Fund balance, end of year		<u>886,378</u>	<u>1,025,876</u>

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

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

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	1,109,522
Property tax receivable-IMRF		2,076,000
Property tax receivable-Social Security		1,243,000
Replacement taxes receivable		7,715
		7,715
 Total assets	 \$	 4,436,237
		4,436,237

Liabilities and Fund Balance

Liabilities:

Deferred revenues-property taxes IMRF	\$	2,076,000
Deferred revenues-property taxes Social Security		1,243,000
		1,243,000
 Total liabilities		 3,319,000
		3,319,000

Fund Balance:

Unreserved fund balance-IMRF	\$	603,308
Unreserved fund balance-Social Security		513,929
		513,929
Unreserved fund balance-Total		1,117,237
		1,117,237
 Total liabilities and fund balance	 \$	 4,436,237
		4,436,237

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Property taxes-IMRF	\$ 1,978,024	1,969,450	1,942,677
Property taxes-Social Security	1,183,973	1,164,058	1,147,387
Personal Property Repl Tax	185,000	175,283	207,771
Interest income	2,000	728	2,724
Employee contributions	2,200,000	2,163,720	2,028,228
Miscellaneous	-	-	-
Forest Preserve reimbursement	-	67,424	43,631
Total revenues	5,548,997	5,540,663	5,372,417
Expenditures:			
Miscellaneous expenses	-	-	178
Contributions to Social Security System	2,575,000	2,475,081	2,319,337
Contributions to Illinois Municipal Retirement System	3,025,000	2,898,371	2,760,294
Total expenditures	5,600,000	5,373,452	5,079,810
Excess (deficiency) of revenues over (under) expenditures	(51,003)	167,211	292,607
Other financing sources (uses):			
Transfer from VAC	29,000	25,056	23,881
Transfer from animal control	13,000	16,850	16,855
Total other financing sources (uses)	42,000	41,906	40,736
Net change in fund balance	\$ (9,003)	209,117	333,344
Fund balance, beginning of year		908,120	574,776
Fund balance, end of year		1,117,237	908,120

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

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE A-10

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	1,868,622
Note Receivable-Custard Cup		68,229
Note Receivable-Humidors by Arol		-
Note Receivable-W.B.Holdings		750,000
		<hr/>
Total assets	\$	<u>2,686,851</u>

Fund Balance

Reserved for Restricted Economic Development Grants	\$	<u>2,686,851</u>
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The Notes to Financial Statements are an integral part of this statement.

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE A-11

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Interest income:			
Investment interest income	\$ 58,000	19,466	59,993
Custard Cup	12,800	4,546	5,045
WB Holdings LLC	-	30,938	-
Humidors by Arol	-	-	1,000
Total revenues	70,800	54,950	66,038
Expenditures:			
Approved program loans	-	-	750,000
Uncollectible Loan Expense	-	67,487	-
Total expenditures	-	67,487	750,000
Excess (deficiency) of revenues over (under) expenditures	70,800	(12,537)	(683,962)
Other financing (uses) -			
Loan to W.B.Holdings	-	-	(750,000)
Operating transfer to - Economic Development	(5,000)	(5,000)	(4,000)
Net change in fund balance	\$ 65,800	(17,537)	62,038
Fund balance, beginning of year		2,704,388	2,642,351
Fund balance, end of year		2,686,851	2,704,388

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

COUNTY OF KENDALL, ILLINOIS
PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE A-12

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 6,798
Property taxes receivable	1,455,000
Total assets	<u>\$ 1,461,798</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities:	
Payable to PBC	-
Deferred property taxes	1,455,000
Fund Balance:	
Unreserved fund balance	6,798
Total liabilities and fund balance	<u>\$ 1,461,798</u>

SCHEDULE A-13

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Property taxes	\$ 1,355,000	1,349,914	1,238,451
Other income	-	-	-
Interest income	3,500	1,025	6,321
Total revenues	<u>1,358,500</u>	<u>1,350,939</u>	<u>1,244,772</u>
Expenditures:			
Public building commission lease	2,355,000	2,396,000	2,347,119
Miscellaneous Expense	-	-	-
Total Expenditures	<u>2,355,000</u>	<u>2,396,000</u>	<u>2,347,119</u>
Excess (deficiency) of revenues over (under) expenditures	(996,500)	(1,045,061)	(1,102,347)
Other financing sources (uses):			
Operating transfers in	1,000,000	1,000,000	1,000,000
Operating transfers (out)	-	(1,043)	(7,397)
Total other financing sources (uses)	<u>1,000,000</u>	<u>998,957</u>	<u>992,603</u>
Net change in fund balance	<u>\$ 3,500</u>	<u>(46,104)</u>	<u>(109,745)</u>
Fund balance, beginning of year		<u>52,902</u>	<u>162,647</u>
Fund balance, end of year		<u>6,798</u>	<u>52,902</u>

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

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

Balance Sheet
November 30, 2009

Assets

Cash in Bank	\$	2,314,491
Accounts Receivable		663,035
Total Assets	\$	<u>2,977,526</u>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	-
Fund Balance:		
Unreserved fund balance		<u>2,977,526</u>
Total liabilities and fund balance	\$	<u>2,977,526</u>

SCHEDULE A-15

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Sales tax	\$ 4,478,850	4,164,421	4,468,596
Reimbursements	-	-	-
Miscellaneous revenues	-	-	-
Interest income	80,000	39,663	83,054
Total Revenues	<u>4,558,850</u>	<u>4,204,084</u>	<u>4,551,650</u>
Expenditures:			
Combined court services juvenile	-	-	-
Miscellaneous	-	-	-
Kane County juvenile fund	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	4,558,850	4,204,084	4,551,650
Other financing sources (uses):			
Operating transfers (out) - PBC lease	(1,000,000)	(1,000,000)	(1,000,000)
Public Safety Capital Projects Fund	(200,000)	(200,000)	-
General Fund	(2,101,200)	(2,101,200)	(2,060,000)
Jail Addition Debt Service	(289,738)	(289,738)	(234,988)
County Debt Service	(1,196,732)	(1,196,732)	(600,000)
Total other financing sources (uses)	<u>(4,787,670)</u>	<u>(4,787,670)</u>	<u>(3,894,988)</u>
Net change in fund balance	<u>\$ (228,820)</u>	(583,586)	656,662
Fund balance, beginning of year		<u>3,561,112</u>	<u>2,904,450</u>
Fund balance, end of year		<u>2,977,526</u>	<u>3,561,112</u>

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE EXPANSION CONSTRUCTION FUND

Balance Sheet
November 30, 2009

Assets

Cash in Bank	\$	3,437,199
Accounts Receivable		-
		-
Total Assets	\$	3,437,199

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	22,600
		22,600
Fund Balance:		
Reserved fund balance		3,414,599
		3,414,599
Total liabilities and fund balance	\$	3,437,199

SCHEDULE A-17

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
PBC contribution	500,000	-	-
Insurance	-	67,372	144,099
Miscellaneous	-	-	8,300
Interest income	100,000	57,640	220,193
		57,640	220,193
Total Revenues	600,000	125,012	372,592
Expenditures:			
Project expenditure	21,682,000	15,693,377	10,266,640
Architect fees	171,000	182,787	557,114
Testing fees	20,000	-	-
Bond issuance cost	-	-	-
Discount on bond issuance	-	80,000	5,535
		80,000	5,535
Total expenditures	21,873,000	15,956,164	10,829,289
Excess (deficiency) of revenues over (under) expenditures	(21,273,000)	(15,831,152)	(10,456,697)
Other financing sources (uses):			
Bond proceeds	9,995,000	10,000,000	10,000,000
	9,995,000	10,000,000	10,000,000
Total other financing sources (uses)	9,995,000	10,000,000	10,000,000
Net change in fund balance	\$ (11,278,000)	(5,831,152)	(456,697)
Fund balance, beginning of year		9,245,751	9,702,448
Fund balance, end of year		3,414,599	9,245,751

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

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
<u>Assets</u>							
Cash in bank	\$ 14,786,146	16,980	588,102	97,688	2,284,837	698,923	9,028
Receivables:							
Property taxes	4,599,423	-	594,000	1,465,200	-	-	-
Motor fuel tax	183,411	-	-	-	183,411	-	-
Sales taxes	663,035	-	-	-	-	-	-
Other receivables	152,192	-	-	-	-	18,206	-
Prepaid expenses	1,641,763	-	-	-	-	-	-
Notes receivable	26,869	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 22,052,839	16,980	1,182,102	1,562,888	2,468,248	717,129	9,028
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ 1,594,226	398	440,534	78,158	620,037	-	-
Deferred revenues	4,599,423	-	594,000	1,465,200	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	14,104	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	6,207,753	398	1,034,534	1,543,358	620,037	-	-
Grant reserve	-	-	-	-	-	-	-
Approved project	3,654,437	-	-	-	1,848,211	-	-
Unreserved	12,190,649	16,582	147,568	19,530	-	717,129	9,028
Total fund balance	15,845,086	16,582	147,568	19,530	1,848,211	717,129	9,028
Total liabilities and fund balance	\$ 22,052,839	16,980	1,182,102	1,562,888	2,468,248	717,129	9,028

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans Assistance Fund
<u>Assets</u>						
Cash in bank	\$ 68	9,644	137,907	244,223	31	125,337
Receivables:						
Property taxes	178,448	5,000	-	718,994	928,392	364,144
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 178,516</u>	<u>14,644</u>	<u>137,907</u>	<u>963,217</u>	<u>928,423</u>	<u>489,481</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	4,072	-	-	-	7,379
Deferred revenues	178,448	5,000	-	718,994	928,392	364,144
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>178,448</u>	<u>9,072</u>	<u>-</u>	<u>718,994</u>	<u>928,392</u>	<u>371,523</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	68	5,572	137,907	244,223	31	117,958
Total fund balance	<u>68</u>	<u>5,572</u>	<u>137,907</u>	<u>244,223</u>	<u>31</u>	<u>117,958</u>
Total liabilities and fund balance	<u>\$ 178,516</u>	<u>14,644</u>	<u>137,907</u>	<u>963,217</u>	<u>928,423</u>	<u>489,481</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Service	Drug Abuse
<u>Assets</u>						
Cash in bank	\$ 605,182	7,495	157,808	535,019	877,407	55,420
Receivables:						
Property taxes	-	14,090	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	18,082	-	2,391	25,201	11,936	777
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>623,264</u>	<u>21,585</u>	<u>160,199</u>	<u>560,220</u>	<u>889,343</u>	<u>56,197</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	6,747	-	-	25,477	875	3,101
Deferred revenues	-	14,090	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>6,747</u>	<u>14,090</u>	<u>-</u>	<u>25,477</u>	<u>875</u>	<u>3,101</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	<u>616,517</u>	<u>7,495</u>	<u>160,199</u>	<u>534,743</u>	<u>888,468</u>	<u>53,096</u>
Total fund balance	<u>616,517</u>	<u>7,495</u>	<u>160,199</u>	<u>534,743</u>	<u>888,468</u>	<u>53,096</u>
Total liabilities and fund balance	<u>\$ 623,264</u>	<u>21,585</u>	<u>160,199</u>	<u>560,220</u>	<u>889,343</u>	<u>56,197</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds					
	State's Attorney's Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
<u>Assets</u>						
Cash in bank	\$ 21,037	5	3,082	44,590	596,856	261,418
Receivables:						
Property taxes	-	331,155	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	17,961	6,058
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 21,037</u>	<u>331,160</u>	<u>3,082</u>	<u>44,590</u>	<u>614,817</u>	<u>267,476</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	-
Deferred revenues	-	331,155	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>331,155</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	21,037	5	3,082	44,590	614,817	267,476
Total fund balance	<u>21,037</u>	<u>5</u>	<u>3,082</u>	<u>44,590</u>	<u>614,817</u>	<u>267,476</u>
Total liabilities and fund balance	<u>\$ 21,037</u>	<u>331,160</u>	<u>3,082</u>	<u>44,590</u>	<u>614,817</u>	<u>267,476</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds					
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	PB & Z Hearing Officer Fund	Corner Death Certificate Grant Fund	County Reserve Fund
<u>Assets</u>						
Cash in bank	\$ 364,288	86,897	8,702	(1,680)	6,849	100,672
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	30,426	3,814	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 394,714</u>	<u>90,711</u>	<u>8,702</u>	<u>(1,680)</u>	<u>6,849</u>	<u>100,672</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ 4,261	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>4,261</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	390,453	90,711	8,702	(1,680)	6,849	100,672
Total fund balance	<u>390,453</u>	<u>90,711</u>	<u>8,702</u>	<u>(1,680)</u>	<u>6,849</u>	<u>100,672</u>
Total liabilities and fund balance	<u>\$ 394,714</u>	<u>90,711</u>	<u>8,702</u>	<u>(1,680)</u>	<u>6,849</u>	<u>100,672</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2009

	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	\$ 203,320	20,168	6,379	12,549	440,644	-	18,855
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	16,227	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	26,869	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 203,320	47,037	6,379	12,549	440,644	16,227	18,855
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	15,301	16,227	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	14,104	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	-	14,104	-	-	15,301	16,227	-
Grant reserve	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-
Unreserved	203,320	32,933	6,379	12,549	425,343	-	18,855
Total Equity	203,320	32,933	6,379	12,549	425,343	-	18,855
Total liabilities and equity	\$ 203,320	47,037	6,379	12,549	440,644	16,227	18,855

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2009

	Special Revenue Funds							
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve	Transportation Sales Tax	Circuit Clerk Operation/Admin Fund	Kendall County Area Transit Fund
<u>Assets</u>								
Cash in bank	\$ (19,869)	28,113	4,390	6,135	1,450,000	1,640,533	43,919	148,241
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	663,035	-	-
Other receivables	-	-	-	-	-	-	1,113	-
Prepaid expenses	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-	-
Total assets	\$ (19,869)	28,113	4,390	6,135	1,450,000	2,303,568	45,032	148,241
<u>Liabilities and Fund Balance</u>								
Accounts payable	\$ -	-	-	-	-	345,116	-	-
Deferred revenues	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	345,116	-	-
Grant reserve	-	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-	-
Unreserved	(19,869)	28,113	4,390	6,135	1,450,000	1,958,452	45,032	148,241
Total fund balance	(19,869)	28,113	4,390	6,135	1,450,000	1,958,452	45,032	148,241
Total liabilities and fund balance	\$ (19,869)	28,113	4,390	6,135	1,450,000	2,303,568	45,032	148,241

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2009

	Capital Projects Funds				Debt Service Funds			
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
<u>Assets</u>								
Cash in bank	\$ 859,899	70,403	831,957	70,000	1,000,000	539	1,015	5,141
Receivables:								
Property taxes	-	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	178,819	249,869	1,213,075
Notes receivable	-	-	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-	-
Total assets	\$ 859,899	70,403	831,957	70,000	1,000,000	179,358	250,884	1,218,216
<u>Liabilities and Fund Balance</u>								
Accounts payable	\$ -	26,033	-	-	-	-	510	-
Deferred revenues	-	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-	-
Due to others	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	-	26,033	-	-	-	-	510	-
Grant reserve	-	-	-	-	-	-	-	-
Approved project Unreserved	859,899	44,370	831,957	70,000	-	-	-	-
	-	-	-	-	1,000,000	179,358	250,374	1,218,216
Total fund balance	859,899	44,370	831,957	70,000	1,000,000	179,358	250,374	1,218,216
Total liabilities and fund balance	\$ 859,899	70,403	831,957	70,000	1,000,000	179,358	250,884	1,218,216

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, 2009

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
Revenues:							
Taxes	\$ 8,553,275	-	593,442	1,392,300	-	-	-
Intergovernmental	1,769,920	-	2,643	-	1,767,203	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	2,649,877	201,790	-	81,415	-	254,944	-
Grants	2,407,786	-	-	-	-	-	-
Interest on investments	21,055	-	138	323	6,554	-	-
Miscellaneous	771,363	5,893	67,620	76,999	-	-	-
Total revenues	16,173,276	207,683	663,843	1,551,037	1,773,757	254,944	-
Expenditures:							
General government	4,136,837	-	-	-	-	-	-
Judiciary and courts	629,715	-	-	-	-	135,699	-
Education	173,000	-	-	-	-	-	-
County development	18,342	-	-	-	-	-	1,667
Public safety	768,338	163,617	-	-	-	-	-
Highways & bridges	9,367,036	-	946,188	1,566,400	1,000,000	-	-
Public health	399,443	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	15,492,711	163,617	946,188	1,566,400	1,000,000	135,699	1,667
Excess (deficiency) of revenues over (under) expenditures	680,565	44,066	(282,345)	(15,363)	773,757	119,245	(1,667)
Other financing sources (uses):							
Transfer in	4,395,128	-	203,491	-	-	-	5,000
Transfer out	(1,526,932)	(66,850)	-	-	-	-	-
Total other financing sources (uses)	2,868,196	(66,850)	203,491	-	-	-	5,000
Fund balance, beginning of year	12,296,325	39,366	226,422	34,893	1,074,454	597,884	5,695
Fund balance, end of year	\$ 15,845,086	16,582	147,568	19,530	1,848,211	717,129	9,028

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, 2009

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans Assistance Fund
Revenues:						
Taxes	\$ 172,813	6,514	-	658,655	890,163	345,639
Intergovernmental	-	-	-	-	-	74
Licenses/permits	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	-	-	34,440	-	-	-
Grants	-	1,675,062	-	-	-	-
Interest on investments	40	2	-	153	207	80
Miscellaneous	-	-	-	23,268	-	-
Total revenues	172,853	1,681,578	34,440	682,076	890,370	345,793
Expenditures:						
General government	-	-	-	737,049	-	329,074
Judiciary and courts	-	-	-	-	-	-
Education	173,000	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	1,893,626	-	-	-	-
Public health	-	-	-	-	157,238	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	173,000	1,893,626	-	737,049	157,238	329,074
Excess (deficiency) of revenues over (under) expenditures	(147)	(212,048)	34,440	(54,973)	733,132	16,719
Other financing sources (uses):						
Transfer in	-	-	-	16,100	-	-
Transfer out	-	-	-	-	(733,867)	(46,614)
Total other financing sources (uses)	-	-	-	16,100	(733,867)	(46,614)
Fund balance, beginning of year	215	217,620	103,467	283,096	766	147,853
Fund balance, end of year	\$ 68	5,572	137,907	244,223	31	117,958

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, 2009

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Service	Drug Abuse
Revenues:						
Taxes	\$ -	13,047	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	259,397	-	46,030	365,948	183,584	31,186
Grants	-	-	5,947	-	-	-
Interest on investments	-	3	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	259,397	13,050	51,977	365,948	183,584	31,186
Expenditures:						
General government	170,723	-	-	-	-	-
Judiciary and courts	-	-	31,918	121,240	62,436	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	42,584
Highways & bridges	-	-	-	-	-	-
Public health	-	8,618	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	170,723	8,618	31,918	121,240	62,436	42,584
Excess (deficiency) of revenues over (under) expenditures	88,674	4,432	20,059	244,708	121,148	(11,398)
Other financing sources (uses):						
Transfer in	-	-	-	-	4,991	-
Transfer out	-	-	-	(250,000)	(20,000)	-
Total other financing sources (uses)	-	-	-	(250,000)	(15,009)	-
Fund balance, beginning of year	527,843	3,063	140,140	540,035	782,329	64,494
Fund balance, end of year	\$ 616,517	7,495	160,199	534,743	888,468	53,096

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, 2009

	Special Revenue Funds					
	State's Attorney's Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
Revenues:						
Taxes	\$ -	316,281	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	2,303	-	-	26,020	250,901	79,885
Grants	-	-	-	-	-	-
Interest on investments	-	73	-	-	-	-
Miscellaneous	-	-	-	-	-	-
Total revenues	2,303	316,354	-	26,020	250,901	79,885
Expenditures:						
General government	849	-	-	8,561	-	-
Judiciary and courts	-	-	-	-	223,008	54,744
Education	-	-	-	-	-	-
County development	-	-	4,285	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	233,587	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	849	233,587	4,285	8,561	223,008	54,744
Excess (deficiency) of revenues over (under) expenditures	1,454	82,767	(4,285)	17,459	27,893	25,141
Other financing sources (uses):						
Transfer in	-	-	-	-	-	-
Transfer out	-	(124,413)	-	-	-	-
Total other financing sources (uses)	-	(124,413)	-	-	-	-
Fund balance, beginning of year	19,583	41,651	7,367	27,131	586,924	242,335
Fund balance, end of year	\$ 21,037	5	3,082	44,590	614,817	267,476

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, 2009

	Special Revenue Funds					
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	PB & Z Hearing Officer Fund	Corner Death Certificate Grant Fund	County Reserve Fund
Revenues:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	439,013	54,796	7,588	2,800	-	-
Grants	-	-	-	-	4,415	256,563
Interest on investments	-	-	-	-	28	416
Miscellaneous	234	-	-	-	-	-
Total revenues	439,247	54,796	7,588	2,800	4,443	256,979
Expenditures:						
General government	253,306	64,337	-	2,634	731	-
Judiciary and courts	-	-	-	-	-	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	6,842	-	-	226,600
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	253,306	64,337	6,842	2,634	731	226,600
Excess (deficiency) of revenues over (under) expenditures	185,941	(9,541)	746	166	3,712	30,379
Other financing sources (uses):						
Transfer in	-	-	-	-	-	-
Transfer out	-	-	-	-	-	(2,609)
Total other financing sources (uses)	-	-	-	-	-	(2,609)
Fund balance, beginning of year	204,512	100,252	7,956	(1,846)	3,137	72,902
Fund balance, end of year	\$ 390,453	90,711	8,702	(1,680)	6,849	100,672

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Year Ended November 30, 2009

	Special Revenue Funds						
	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Sheriff COPS Technology Grant	Highway Restricted	Rental Housing Support Program	Township Bridge Fund
Revenues:							
Taxes	\$ -	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	110,534	-	-	-	-	-	181,271
Grants	-	-	-	-	-	230,895	-
Interest on investments	-	83	-	53	-	-	152
Miscellaneous	-	11,637	350	-	162,580	-	-
Total revenues	110,534	11,720	350	53	162,580	230,895	181,423
Expenditures:							
General government	20,466	-	-	-	-	230,895	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	166,237	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	20,466	-	-	-	166,237	230,895	-
Excess (deficiency) of revenues over (under) expenditures	90,068	11,720	350	53	(3,657)	-	181,423
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	(79,088)	-	-	-	-	-	(203,491)
Total other financing sources (uses)	(79,088)	-	-	-	-	-	(203,491)
Fund balance, beginning of year	192,340	21,213	6,029	12,496	429,000	-	40,923
Fund balance, end of year	\$ 203,320	32,933	6,379	12,549	425,343	-	18,855

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Year Ended November 30, 2009

	Special Revenue Funds							
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystems Agency	Special Reserve	Transportation Sales Tax	Circuit Clerk Operation /Admin Fund	Kendall County Area Transit Fund
Revenues:								
Taxes	\$ -	-	-	-	-	4,164,421	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	-	19,862	820	-	-	-	15,350	-
Grants	-	-	-	4,500	-	-	-	250,404
Interest on investments	-	-	-	11	-	8,432	-	165
Miscellaneous	-	-	-	6,652	-	228,495	-	21,628
Total revenues	-	19,862	820	11,163	-	4,401,348	15,350	252,197
Expenditures:								
General government	-	-	-	-	-	-	-	223,421
Judiciary and courts	-	-	-	-	-	-	670	-
Education	-	-	-	-	-	-	-	-
County development	1,305	-	-	11,085	-	-	-	-
Public safety	-	18,363	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	3,794,585	-	-
Public health	-	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-	-
Total expenditures	1,305	18,363	-	11,085	-	3,794,585	670	223,421
Excess (deficiency) of revenues over (under) expenditures	(1,305)	1,499	820	78	-	606,763	14,680	28,776
Other financing sources (uses):								
Transfer in	-	-	-	-	500,000	-	-	79,500
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	500,000	-	-	-
Fund balance, beginning of year	(18,564)	26,614	3,570	6,057	950,000	1,351,689	30,352	39,965
Fund balance, end of year	\$ (19,869)	28,113	4,390	6,135	1,450,000	1,958,452	45,032	148,241

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balance
Year Ended November 30, 2009

	Capital Projects Funds				Debt Service Funds			
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
Revenues:								
Taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-	-	-
Revenue from services, Fines & Forfeitures	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-
Interest on investments	-	604	-	-	-	409	562	2,567
Miscellaneous	435	-	-	-	-	165,572	-	-
Total revenues	435	604	-	-	-	165,981	562	2,567
Expenditures:								
General government	240,000	-	-	-	-	279,385	-	1,575,406
Judiciary and courts	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Public safety	-	77,459	-	-	-	-	232,873	-
Highways & bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-	-
Total expenditures	240,000	77,459	-	-	-	279,385	232,873	1,575,406
Excess (deficiency) of revenues over (under) expenditures	(239,565)	(76,855)	-	-	-	(113,404)	(232,311)	(1,572,839)
Other financing sources (uses):								
Transfer in	352,000	-	200,000	25,000	1,000,000	122,576	289,738	1,596,732
Transfer out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	352,000	-	200,000	25,000	1,000,000	122,576	289,738	1,596,732
Fund balance, beginning of year	747,464	121,225	631,957	45,000	-	170,186	192,947	1,194,323
Fund balance, end of year	\$ 852,899	44,370	831,957	70,000	1,000,000	179,358	250,374	1,218,216

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	16,980
Prepaid salaries		-
		<hr/>
	\$	16,980
		<hr/> <hr/>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	398
Salary payable		-
		<hr/>
Total liabilities		398
		<hr/>

Fund Balance:

Unreserved fund balance		16,582
		<hr/>
Total liabilities and county balance	\$	16,980
		<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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Tags and claims	\$ 160,000	162,920	162,750
Fines and fees	45,000	38,870	42,849
Miscellaneous	-	-	-
Donations	1,500	5,893	8,161
Total revenues	206,500	207,683	213,760
Expenditures:			
Administrator's salary	4,800	4,800	4,000
Other salaries	49,500	49,503	46,826
Salary - animal control warden	35,284	35,632	33,927
Salary - asst. animal control warden	27,759	27,958	26,672
Supplies	5,000	3,193	3,049
Postage	650	759	671
Vehicle expense/gas	4,000	2,167	3,046
Equipment	2,000	448	833
Observation and disposal	700	1,095	971
Training	4,000	2,674	772
Telephone/pager	1,200	1,017	1,180
Microchip	1,000	1,455	1,000
Transportation, board care	9,000	14,616	12,592
Kennel Improvements	15,000	15,345	7,906
Uniforms	500	473	439
Volunteers/Public Relations	500	242	808
Rabies tags	1,800	1,920	2,601
Capital Expenditures	-	-	811
Neuter/spay fee	1,000	320	800
Total expenditures	163,693	163,617	148,904
Excess (deficiency) of revenues over (under) expenditures	42,807	44,066	64,856
Other financing sources (uses):			
Transfer from General Fund	-	-	-
Transfer to General Fund	(25,000)	(25,000)	(25,000)
Transfer to IMRF/SS Fund	(13,000)	(16,850)	(16,855)
Transfer to AC Building Fund	(25,000)	(25,000)	(15,000)
Total other financing sources	(63,000)	(66,850)	(56,855)
Net change in fund balance	\$ (20,193)	(22,784)	8,001
Fund balance (deficit), beginning of year		39,366	31,364
Fund balance (deficit), end of year		16,582	39,366

COUNTY OF KENDALL, ILLINOIS
 COUNTY BRIDGE FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	588,102
Accounts receivable-state		-
Property taxes receivable		594,000
		<hr/>
Total assets		<u>1,182,102</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	440,534
Deferred taxes receivable		594,000
		<hr/>
Total liabilities		<u>1,034,534</u>
Fund Balance:		
Unreserved fund balance		147,568
		<hr/>
Total liabilities and fund balance	\$	<u>1,182,102</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, 2009
 (With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Current taxes	\$ 600,000	593,442	597,979
Township reimbursements	27,500	2,643	6,488
State Twp Bridge Program	-	-	-
Interest income	-	138	527
Other income	400,000	67,620	104,194
Total revenues	1,027,500	663,843	709,189
Expenditures:			
Township bridge program	265,000	285,293	133,891
Construction of bridges	750,000	660,895	980,302
Total expenditures	1,015,000	946,188	1,114,193
Excess (deficiency) of revenues over (under) expenditures	12,500	(282,345)	(405,004)
Other financing sources (uses):			
Transfer in	\$ 200,000	203,491	118,701
Fund balance, beginning of year		226,422	512,725
Fund balance, end of year		147,568	226,422

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	97,688
Property taxes receivable		<u>1,465,200</u>
Total assets	\$	<u><u>1,562,888</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	78,158
Deferred revenues - property taxes		<u>1,465,200</u>
Total liabilities		1,543,358
Fund Balance:		
Unreserved fund balance		<u>19,530</u>
Total liabilities and fund balance	\$	<u><u>1,562,888</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, 2009
 (With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Current taxes	\$ 1,400,000	1,392,300	1,247,554
Interest	2,500	323	1,100
Federal salary reimbursement	49,600	49,379	48,175
Engineering fees	35,000	32,036	51,825
Miscellaneous income	150,000	76,999	125,486
Total revenues	1,637,100	1,551,037	1,474,139
Expenditures:			
Salary - engineer	97,775	97,628	95,257
Other salaries	610,000	571,777	554,618
Utilities	1,000	-	-
Telephone	2,500	2,373	2,842
Mileage	5,000	4,535	4,683
Office supplies	2,500	2,396	2,670
Freight and postage	1,500	1,305	1,158
Equipment and maintenance	60,000	80,793	70,757
Building and grounds maint.	235,000	20,995	28,753
Dues and conferences	4,000	3,605	2,825
Overtime compensation	40,000	44,342	54,561
Temporary salaries	50,000	32,319	32,447
Gasoline and oil	125,000	74,120	119,151
Street lights and maintenance	18,000	18,738	15,697
Highway maintenance material	300,000	345,134	255,095
Pavement & stripping	28,000	35,951	27,840
Traffic signal maintenance	25,000	10,828	17,868
Sign supplies	25,000	26,198	18,215
Clothing allowance	1,600	2,800	1,400
Road and bridge maintenance	25,000	31,917	39,744
Capital equipment	175,000	152,132	143,557
Engineering supplies	5,000	6,514	5,658
Total expenditures	1,836,875	1,566,400	1,494,796
Excess (deficiency) of revenues over (under) expenditures	\$ (199,775)	(15,363)	(20,657)
Other financing sources (uses):			
Transfer in		-	-
Fund balance, beginning of year		34,893	55,550
Fund balance, end of year		19,530	34,893

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	2,284,837
State allotments receivable		<u>183,411</u>
Total assets	\$	<u><u>2,468,248</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts Payable		<u>620,037</u>
Total liabilities		<u>620,037</u>

Fund Balance:

Reserved for Motor Fuel Project		<u>1,848,211</u>
Total liabilities and fund balance	\$	<u><u>2,468,248</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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
State allotments	\$ 1,200,000	1,580,442	1,263,287
County consolidated program	183,000	186,761	186,761
Federal funds	-	-	-
Interest income	17,000	6,554	27,655
Total revenues	1,400,000	1,773,757	1,477,703
Expenditures:			
Road construction and maintenance	1,500,000	1,000,000	2,101,611
Total expenditures	1,500,000	1,000,000	2,101,611
Excess (deficiency) of revenues over (under) expenditures	\$ (100,000)	773,757	(623,908)
Other financing sources (uses):			
Operating transfers in (out)		-	-
Fund balance, beginning of year		1,074,454	1,698,362
Fund balance, end of year		1,848,211	1,074,454

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	698,923
Accounts receivable		<u>18,206</u>
Total assets	\$	<u><u>717,129</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable		<u>-</u>
Fund Balance:		
Reserved fund balance		<u>717,129</u>
Total liabilities and fund balance	\$	<u><u>717,129</u></u>

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Fees collected by circuit clerk	\$ 180,000	254,944	216,356
Court Automation Revenue	-	-	-
Total revenues	180,000	254,944	216,356
Expenditures:			
Salaries	74,208	76,129	31,767
Computer Supplies	-	-	-
Court automation costs	50,000	59,570	30,816
Equipment maintenance	-	-	-
Total expenditures	124,208	135,699	62,583
Excess (deficiency) of revenues over (under) expenditures	\$ 55,792	119,245	153,773
Fund balance, beginning of year		597,884	444,111
Fund balance, end of year		717,129	597,884

COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	<u>9,028</u>
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Liabilities and Fund Balance

Liabilities:

Accounts Payable	\$	<u>-</u>
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Fund Balance:

Unreserved fund balance		<u>9,028</u>
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Total liabilities and fund balance	\$	<u>9,028</u>
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COUNTY OF KENDALL, ILLINOIS
ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE B-14

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Grant administration	-	-	-
Total revenues	-	-	-
Expenditures:			
Director's salary	-	-	-
Mileage	100	107	-
Supplies	-	-	-
Dues	4,000	1,500	4,505
Conferences	300	60	120
Books/subscriptions	-	-	-
Publications and brochures	-	-	-
Consulting fees	-	-	-
Legal notices	5	-	-
Advertising/publicity	200	-	-
Total expenditures	4,605	1,667	4,625
Excess (deficiency) of revenues over (under) expenditures	(4,605)	(1,667)	(4,625)
Other financing sources (uses):			
Transfer in from general fund	-	-	-
Transfer in from restricted economic development fund	5,000	5,000	4,000
Total other financing sources (uses):	5,000	5,000	4,000
Net change in fund balance	<u>\$ 395</u>	3,333	(625)
Fund balance, beginning of year		<u>5,695</u>	<u>6,320</u>
Fund balance, end of year		<u>9,028</u>	<u>5,695</u>

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet
November 30, 2009

Assets

Cash in Bank	\$ 68
Property taxes receivable	178,448
	<hr/>
Total Assets	<u>\$ 178,516</u>

Liabilities and Fund Balance

Liabilities:	
Deferred revenues - property taxes	\$ 178,448
Accounts payable	-
Fund Balance:	
Unreserved fund balance	68
	<hr/>
Total liabilities and fund balance	<u>\$ 178,516</u>

SCHEDULE B-16

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended	
		2009	November 30, 2008
Revenues:			
Property taxes	\$ 173,730	172,813	166,945
Interest revenue	-	40	147
	<hr/>	<hr/>	<hr/>
Total revenues	173,730	172,853	167,092
Expenditures:			
Distributions to Kendall County Cooperative Extension	173,730	173,000	169,200
	<hr/>	<hr/>	<hr/>
Total expenditures	173,730	173,000	169,200
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	(147)	(2,108)
Fund balance, beginning of year		215	2,322
		<hr/>	<hr/>
Fund balance, end of year		<u>68</u>	<u>215</u>

COUNTY OF KENDALL, ILLINOIS
FEDERAL AID MATCHING FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	9,644
Property taxes receivable		<u>5,000</u>
Total assets	\$	<u><u>14,644</u></u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts payable	\$	4,072
Deferred property taxes		<u>5,000</u>
Total liabilities		9,072
<u>Fund Balance:</u>		
Unreserved fund balance		<u>5,572</u>
Total liabilities and fund balance	\$	<u><u>14,644</u></u>

SCHEDULE B-18

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
<u>Revenues:</u>			
Property taxes	\$ 6,840	6,514	-
Federal revenue	-	1,675,062	-
Interest income	500	2	-
Miscellaneous income	-	-	-
Total revenues	<u>7,340</u>	<u>1,681,578</u>	<u>-</u>
<u>Expenditures:</u>			
Right of way acquisition	-	-	-
Engineering fees	200,000	218,564	196,794
Road construction	-	1,675,062	-
Total expenditures	<u>200,000</u>	<u>1,893,626</u>	<u>196,794</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (192,660)</u>	<u>(212,048)</u>	<u>(196,794)</u>
<u>Other financing sources (uses):</u>			
Transfer in		-	-
Net change in fund balance		(212,048)	(196,794)
Fund balance, beginning of year		<u>217,620</u>	<u>414,415</u>
Fund balance, end of year		<u><u>5,572</u></u>	<u><u>217,620</u></u>

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 137,907
Receivable	-
Total Assets	<u>\$ 137,907</u>

Fund Balance

Unreserved fund balance	<u>\$ 137,907</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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Fees from tax sale	\$ 10,000	34,440	30,780
Miscellaneous income	-	-	-
Total revenues	<u>10,000</u>	<u>34,440</u>	<u>30,780</u>
Expenditures:	<u>-</u>	<u>-</u>	<u>80</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 10,000</u>	34,440	30,700
Fund balance, beginning of year		<u>103,467</u>	<u>72,767</u>
Fund balance, end of year		<u>137,907</u>	<u>103,467</u>

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	244,223
Property tax receivable		718,994
Total assets	\$	<u>963,217</u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts payable	\$	-
Deferred revenues - property taxes		718,994
Total liabilities		<u>718,994</u>
<u>Fund Balance:</u>		
Unreserved fund balance		<u>244,223</u>
Total liabilities and fund balance	\$	<u>963,217</u>

SCHEDULE B-22

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
<u>Revenues:</u>			
Property taxes	\$ 665,735	658,655	670,837
Reimbursed from Forest Preserve	13,395	13,395	13,395
Interest	-	153	591
Other revenues	-	9,873	2,950
Total revenues	<u>679,130</u>	<u>682,076</u>	<u>687,774</u>
<u>Expenditures:</u>			
Judges liability insurance	-	-	-
Other expenses	80,000	36,368	37,841
Insurance premiums and claims	685,505	700,681	646,136
Total expenditures	<u>765,505</u>	<u>737,049</u>	<u>683,977</u>
Excess (deficiency) of revenues over (under) expenditures	(86,375)	(54,973)	3,797
<u>Other financing sources (uses):</u>			
Transfer from HHS	13,600	13,600	13,719
Transfer from VAC	2,500	2,500	-
Net change in fund balance	<u>\$ (70,275)</u>	<u>(38,873)</u>	<u>17,516</u>
Fund balance, beginning of year		<u>283,096</u>	<u>265,580</u>
Fund balance, end of year		<u>244,223</u>	<u>283,096</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-23

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	31
Property taxes receivable		<u>928,392</u>
Total assets	\$	<u><u>928,423</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	-
Deferred revenues - property taxes		<u>928,392</u>
Total liabilities		928,392
Fund Balance:		
Unreserved fund balance		<u>31</u>
Total liabilities and fund balance	\$	<u><u>928,423</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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Property taxes	\$ 893,114	890,163	813,497
Interest revenues	-	207	717
	<u>893,114</u>	<u>890,370</u>	<u>814,214</u>
Expenditures:			
Agency Grants	-	-	-
Family counseling	3,000	2,995	3,999
Youth service board	17,000	16,971	14,690
A.I.D.	25,000	24,958	25,544
Open door	41,000	40,930	39,254
Mutual ground	30,000	29,949	21,627
Fox Valley Family Y.M.C.A.	7,500	7,487	5,468
CASA - Kendall County	5,500	5,491	5,468
Suicide Prevention Svcs	7,000	6,988	11,833
Aunt Martha's	6,000	5,990	3,999
Senior services	6,000	5,990	4,978
Court Services	5,000	-	-
Community counseling	-	-	-
Fox Valley Hospice	3,000	2,995	3,999
Day One Network	5,000	4,992	5,958
Education Service Network	1,000	998	1,469
NAMI	-	-	2,039
Operating expense	1,000	504	107
	<u>163,000</u>	<u>157,238</u>	<u>150,432</u>
Excess (deficiency) of revenues over (under) expenditures	730,114	733,132	663,782
Other financing sources (uses):			
Probation Services	-	(4,992)	(5,958)
Health and Human Services	(730,114)	(728,875)	(659,817)
	<u>-</u>	<u>(735)</u>	<u>(1,993)</u>
Net change in fund balance	\$ -	(735)	(1,993)
Fund balance, beginning of year		<u>766</u>	<u>2,759</u>
Fund balance, end of year		<u>31</u>	<u>766</u>

COUNTY OF KENDALL, ILLINOIS
 VETERANS ASSISTANCE FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	125,337
Accounts receivable		364,144
		<hr/>
Total Assets	\$	489,481
		<hr/> <hr/>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	7,379
Deferred property taxes		364,144
		<hr/>
Total Liabilities		371,523
Fund Balance:		
Unreserved fund balance		117,958
		<hr/>
Total Liabilities and Fund Balance	\$	489,481
		<hr/> <hr/>

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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Property taxes	\$ 348,223	345,639	303,541
Interest income	-	80	268
Reimbursement	-	74	272
Total revenue	348,223	345,793	304,081
Expenditures:			
Salaries - superintendent	45,335	45,335	44,015
Salaries - office administrator	35,808	35,808	34,765
Salaries - other	37,330	37,080	36,000
Salaries - drivers	40,000	37,759	36,717
Office expense	3,000	2,772	2,250
Report fee & membership	350	250	210
Training	1,200	643	1,322
Postage	-	-	21
Continuing education	-	1,085	1,020
Professional services	3,000	1,724	3,385
Equipment maintenance	3,000	2,897	2,777
Fuel	18,000	6,454	8,884
Printing	-	-	-
Computer software	2,000	1,173	2,765
Veterans relief	75,000	142,593	70,791
Utility Assistance	-	1,092	-
Advertising	3,500	416	3,003
Vehicle rental	-	-	-
Credit card	-	-	-
Vehicles - I-Pass	500	360	402
Vehicles maintenance	6,500	3,513	4,296
Equipment and furniture	500	419	1,614
Vehicle purchase	-	-	-
Lodging & meal allowance	6,000	4,854	5,786
Meetings/Conferences	1,800	-	-
Cellular phone	-	-	-
Insurance	3,600	-	19,551
Mileage	1,800	1,746	1,617
FICA	-	-	-
IMRF	-	-	-
Building Fund	-	-	29,823
Travel	3,000	1,101	2,488
Total expenditures	291,223	329,074	313,502
Excess (deficiency) of revenues over (under) expenditures	57,000	16,719	(9,421)
Other financing sources (uses):			
Transfer to General	(25,500)	(19,059)	-
Transfer to Liability	(2,500)	(2,500)	-
Transfer to SSI	(13,000)	(11,805)	-
Transfer to IMRF	(16,000)	(13,250)	(23,881)
Net Change in Fund Balance	\$ -	(29,895)	(33,303)
Fund balance, beginning of year		147,853	181,155
Fund balance, end of year		117,958	147,853

SCHEDULE B-27

COUNTY OF KENDALL, ILLINOIS
RECORDER'S DOCUMENT STORAGE FUND

Balance Sheet
November 30, 2009

Assets

Cash	\$ 605,182
Accounts receivable	18,082
	<hr/>
Total assets	\$ 623,264
	<hr/> <hr/>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	6,747
	<hr/>
Total liabilities	6,747
	<hr/>
Fund Balance:	
Unreserved fund balance	616,517
	<hr/>
Total liabilities and fund balance	\$ 623,264
	<hr/> <hr/>

SCHEDULE B-28

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
	<hr/>	<hr/>	<hr/>
Revenues:			
Document storage fees	\$ 275,540	259,397	253,789
	<hr/>	<hr/>	<hr/>
Expenditures:			
Salaries	26,298	26,298	25,404
Document Storage Expenses	150,000	144,425	203,671
	<hr/>	<hr/>	<hr/>
Total Expenditures	176,298	170,723	229,075
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ 99,242	88,674	24,713
	<hr/> <hr/>	<hr/>	<hr/>
Fund (deficit), beginning of year		527,843	503,128
		<hr/>	<hr/>
Fund (deficit), end of year		616,517	527,843
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

Balance Sheet
November 30, 2009

Assets

Cash in Bank	\$ 7,495
Property Taxes Receivable	<u>14,090</u>
Total Assets	<u>\$ 21,585</u>

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Deferred property taxes	<u>14,090</u>
Fund Balance:	
Unreserved fund balance	<u>7,495</u>
Total liabilities and fund balance	<u>\$ 21,585</u>

SCHEDULE B-30

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	Year Ended November 30, 2008
Revenues:			
Property taxes	\$ 13,680	13,047	6,063
Interest Income	-	3	5
Total revenues	<u>13,680</u>	<u>13,050</u>	<u>6,068</u>
Expenditures:			
Services	15,450	8,198	6,120
Secretarial services	420	420	400
Total expenditures	<u>15,870</u>	<u>8,618</u>	<u>6,520</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (2,190)</u>	4,432	(452)
Fund balance, beginning of year		<u>3,063</u>	<u>3,515</u>
Fund balance, end of year		<u>7,495</u>	<u>3,063</u>

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	157,808
Fees receivable		2,391
		<hr/>
Total assets	\$	<u>160,199</u>

Fund Balance

Unreserved fund balance	\$	<u>160,199</u>
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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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Fees collected	\$ 42,000	46,030	53,106
State interface funding	5,834	5,947	7,101
	<hr/>	<hr/>	<hr/>
Total revenues	47,834	51,977	60,207
Expenditures:			
Postage	2,000	1,064	969
Miscellaneous	5,000	8,745	2,843
Computer Supplies	100	-	72
Salaries	21,346	21,296	20,976
Office Supplies	-	813	-
Equipment maintenance	4,000	-	2,500
	<hr/>	<hr/>	<hr/>
Total expenditures	32,446	31,918	27,360
Excess (deficiency) of revenues over (under) expenditures	\$ <u>15,388</u>	20,059	32,847
Fund balance, beginning of year		<hr/> 140,140	<hr/> 107,293
Fund balance, end of year		<hr/> <u>160,199</u>	<hr/> <u>140,140</u>

COUNTY OF KENDALL, ILLINOIS
COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet
November 30, 2009

Assets

Cash in Bank	\$	535,019
Accounts Receivable		<u>25,201</u>
Total Assets	\$	<u><u>560,220</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	25,477
Fund Balance:		
Unreserved fund balance		<u>534,743</u>
Total liabilities and fund balance	\$	<u><u>560,220</u></u>

SCHEDULE B-34

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u> 2009	2008
Revenues:			
Fees collected by circuit clerk	\$ 325,000	<u>365,948</u>	<u>342,364</u>
Expenditures:			
Court security expenses	40,000	67,095	15,336
Transportation Officer Salary	50,000	-	-
Overtime	-	<u>54,145</u>	<u>38,022</u>
Total expenditures	<u>90,000</u>	<u>121,240</u>	<u>53,358</u>
Excess (deficiency) of revenues over (under) expenditures	235,000	244,708	289,006
Other financing sources (uses):			
Transfer to general fund	<u>(250,000)</u>	<u>(250,000)</u>	<u>(225,000)</u>
Net change in fund balance	\$ <u>(15,000)</u>	<u>(5,292)</u>	<u>64,006</u>
Fund balance, beginning of year		<u>540,035</u>	<u>476,029</u>
Fund balance, end of year		<u><u>534,743</u></u>	<u><u>540,035</u></u>

COUNTY OF KENDALL, ILLINOIS
PROBATION SERVICES FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	877,407
Accounts Receivable		11,936
 Total Assets	 \$	 889,343

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	875
 Fund Balance:		
Unreserved fund balance		888,468
 Total liabilities and fund balance	 \$	 889,343

SCHEDULE B-36

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Fees collected by			
circuit clerk	\$ 150,000	151,816	157,380
Domestic violence	40,000	8,846	21,676
Electronic monitoring	40,000	16,196	15,878
Equipment	-	-	-
Drug Testing Revenue	-	412	152
Underage drinking program	10,000	6,314	6,855
	240,000	183,584	201,941
Expenditures:			
Equipment	106,000	5,866	29,640
Contractual services	103,880	13,678	26,640
Electronic monitoring	50,000	15,872	12,597
Temporary Help-Non salary	-	-	-
Liaison Officer	-	-	-
Training	13,000	8,312	6,676
Drug Testing	25,000	14,013	15,044
Software	30,000	4,695	17,917
	327,880	62,436	108,513
Excess (deficiency) of revenues over (under) expenditures	(87,880)	121,148	93,428
Other financing sources (uses):			
Transfer from Mental Health	5,000	4,991	5,958
Transfer to general fund	(20,000)	(20,000)	(20,000)
	(15,000)	(15,009)	(14,042)
Net change in fund balance	\$ (102,880)	106,139	79,386
Fund balance, beginning of year		782,329	702,943
Fund balance, end of year		888,468	782,329

COUNTY OF KENDALL, ILLINOIS
DRUG ABUSE FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 55,420
Accounts Receivable	777
	<hr/>
Total Assets	<u>\$ 56,197</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ 3,101
	<hr/>
Fund Balance:	
Unreserved fund balance	53,096
	<hr/>
Total liabilities and fund balance	<u>\$ 56,197</u>

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended	
		November 30, 2009	2008
Revenues:			
Fines Coll/Cir Clk	\$ 30,000	21,386	32,710
Drug fines forfeited/donations	14,000	9,800	12,521
	<hr/>	<hr/>	<hr/>
Total revenues	44,000	31,186	45,231
	<hr/>	<hr/>	<hr/>
Expenditures	45,000	42,584	52,857
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (1,000)</u>	(11,398)	(7,626)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		64,494	72,120
		<hr/>	<hr/>
Fund balance, end of year		<u>53,096</u>	<u>64,494</u>

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

SCHEDULE B-39

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 21,037
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Fund Balance

Unreserved fund balance	\$ 21,037
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SCHEDULE B-40

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 Year Ended November 30, 2009
 (With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Drug fines forfeited	\$ 1,500	2,303	1,163
Expenditures:			
Drug abuse prevention	1,000	849	-
Excess (deficiency) of revenues over (under) expenditures	\$ 500	1,454	1,163
Fund balance, beginning of year		19,583	18,420
Fund balance, end of year		21,037	19,583

COUNTY OF KENDALL, ILLINOIS
SENIOR CITIZENS FUND

Balance Sheet
November 30, 2009

Assets

Cash	\$	5
Property taxes receivable		331,155
		<hr/>
Total assets	\$	331,160
		<hr/>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	-
Deferred property taxes		331,155
		<hr/>
Fund Balance:		
Unreserved fund balance		5
		<hr/>
Total liabilities and fund balance	\$	331,160
		<hr/>

SCHEDULE B-42

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Property taxes	\$ 318,000	316,281	288,358
Interest revenue	-	73	254
		<hr/>	<hr/>
Total revenues	318,000	316,354	288,612
		<hr/>	<hr/>
Expenditures:			
Salvation Army Golden Diners	-	17,955	17,100
Fox Valley Older Adults	-	54,600	52,000
Fox Valley YMCA	-	3,150	3,000
Prairie State Legal Services	-	8,500	8,400
Visiting Nurses Association	-	2,000	2,000
Program expenses for Seniors (TBD)	300,000	-	-
CNN	-	5,000	5,000
Village of Oswego	-	19,269	-
Senior Companion Program	-	-	-
Senior Services Assoc. Inc	-	123,113	117,250
		<hr/>	<hr/>
Total expenditures	300,000	233,587	204,750
		<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	18,000	82,767	83,862
Other financing sourced (uses):			
Transfer to Kendall Area Transit	(60,000)	(58,000)	-
Transfer to HHS	-	(66,413)	(63,250)
		<hr/>	<hr/>
Net change in fund balance	\$ (42,000)	(41,646)	20,612
		<hr/>	<hr/>
Fund balance, beginning of year		41,651	21,039
		<hr/>	<hr/>
Fund balance, end of year		5	41,651
		<hr/>	<hr/>

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE RESTORATION FUND

SCHEDULE B-43

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 3,082
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Liabilities and Fund Balance

Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	3,082
Total liabilities and fund balance	\$ 3,082

SCHEDULE B-44

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Federal national park grant	\$ -	-	-
State Illinois first grant	-	-	-
Miscellaneous	-	-	-
Total revenues	-	-	-
Expenditures:			
Restoration expenses	7,368	4,285	19,724
Excess (deficiency) of revenues over (under) expenditures	(7,368)	(4,285)	(19,724)
Other financing sources (uses):			
Transfer to General Fund	-	-	-
Net change in fund balance	\$ (7,368)	(4,285)	(19,724)
Fund balance, beginning of year		7,367	27,091
Fund balance, end of year		3,082	7,367

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 44,590
Accounts Receivable	-
	<hr/>
Total Assets	<u>\$ 44,590</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	44,590
	<hr/>
Total Liabilities and Fund Balance	<u>\$ 44,590</u>

SCHEDULE B-46

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		2009	2008
Revenues:			
Fees collected by county treasurer	\$ 13,000	26,020	24,190
		<hr/>	<hr/>
Expenditures:			
Salaries	14,000	8,561	13,092
Treasurer automation costs	5,000	-	10,736
		<hr/>	<hr/>
Total Expenditures	19,000	8,561	23,829
		<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (6,000)</u>	17,459	361
Other financing sources (uses):			
Transfer to IMRF/SS Fund		-	-
Fund balance, beginning of year		27,131	26,770
		<hr/>	<hr/>
Fund balance, end of year		<u>44,590</u>	<u>27,131</u>

COUNTY OF KENDALL, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	596,856
Accounts Receivable		17,961
		614,817
Total Assets	\$	614,817

Fund Balance

Unreserved fund balance	\$	614,817
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SCHEDULE B-48

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Fees collected by circuit clerk	\$ 180,000	250,901	209,432
Miscellaneous Revenue	-	-	-
Total revenues	180,000	250,901	209,432
Expenditures:			
Court document storage costs	75,000	160,807	32,264
Salaries	54,121	62,201	52,740
Equipment	-	-	-
Total expenditures	129,121	223,008	85,004
Excess (deficiency) of revenues over (under) expenditures	\$ 50,879	27,893	124,428
Fund balance, beginning of year		586,924	462,496
Fund balance, end of year		614,817	586,924

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE B-49

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 261,418
Accounts Receivable	6,058
	<hr/>
Total Assets	\$ 267,476
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	267,476
	<hr/>
Total Liabilities and Fund Balance	\$ 267,476
	<hr/> <hr/>

SCHEDULE B-50

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Law library fees	\$ 55,000	79,885	61,464
		<hr/>	<hr/>
Expenditures	54,500	54,744	51,003
		<hr/>	<hr/>
Total Expenditures	54,500	54,744	51,003
		<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ 500	25,141	10,461
		<hr/>	<hr/>
Fund balance, beginning of year		242,335	231,875
		<hr/>	<hr/>
Fund balance, end of year		\$ 267,476	242,335
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM-MAPPING

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 364,288
Accounts Receivable	30,426
	<hr/>
Total Assets	\$ 394,714
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	\$ 4,261
Fund Balance:	
Unreserved fund balance	390,453
	<hr/>
Total liabilities and fund balance	\$ 394,714
	<hr/> <hr/>

SCHEDULE B-52

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Fees	\$ 432,000	439,013	195,373
Miscellaneous Revenue	-	234	1,000
IDOT GIS Grant	-	-	-
	<hr/>	<hr/>	<hr/>
	432,000	439,247	196,373
	<hr/>	<hr/>	<hr/>
Expenditures:			
GIS Expenditures	72,500	56,110	56,744
Office Supplies	5,300	489	123
Salaries	209,621	195,186	83,765
Miscellaneous	6,500	1,521	1,919
Aerial Reflight	150,000	-	-
IDOT GIS Grant Expense	-	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	443,921	253,306	142,551
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ (11,921)	185,941	53,822
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		204,512	150,690
		<hr/>	<hr/>
Fund balance, end of year		390,453	204,512
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM - RECORDER

SCHEDULE B-53

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 86,897
Accounts Receivable	3,814
	<hr/>
Total Assets	\$ 90,711
	<hr/> <hr/>

Liabilities and Fund Balance

Liabilities:	
Due to Others	\$ -
	<hr/>
Fund Balance:	
Unreserved fund balance	90,711
	<hr/>
Total liabilities and fund balance	\$ 90,711
	<hr/> <hr/>

SCHEDULE B-54

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Fees	\$ 88,500	54,796	79,334
Misc Revenue	-	-	500
	<hr/>	<hr/>	<hr/>
Total Revenues	88,500	54,796	79,834
Expenditures:			
Salaries	64,388	64,337	75,035
Expenses	20,000	-	14,263
	<hr/>	<hr/>	<hr/>
Total expenditures	84,388	64,337	89,299
Excess (deficiency) of revenues over (under) expenditures	\$ 4,112	(9,541)	(9,465)
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		100,252	109,716
		<hr/>	<hr/>
Fund balance, end of year		90,711	100,252
		<hr/> <hr/>	<hr/> <hr/>

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

SCHEDULE B-55

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 8,702
Accounts receivable	-
	-
Total Assets	\$ 8,702
<u>Fund Balance</u>	
Unreserved fund balance	\$ 8,702

SCHEDULE B-56

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2009</u>	<u>2008</u>
Revenues:			
Fines	\$ 10,000	7,588	8,631
	-	-	-
Expenditures:			
Equipment	10,000	6,842	6,031
	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	746	2,600
Fund balance, beginning of year		7,956	5,356
Fund balance, end of year		8,702	7,956

COUNTY OF KENDALL, ILLINOIS
PB & Z HEARING OFFICER FUND

SCHEDULE B-57

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ (1,680)
--------------	------------

Liabilities and Fund Balance

Liabilities:

Accounts Payable	\$ -
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Fund Balance:

Unreserved fund balance (deficit)	(1,680)
-----------------------------------	---------

Total Liabilities and Fund Balance	\$ (1,680)
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SCHEDULE B-58

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Special Use Hearing Code Revenue	\$ 3,500	-	-
Code Compliance Fees	1,500	-	-
Fees	-	2,800	2,800
Total revenues	5,000	2,800	2,800
Expenditures:			
Salary - Code/SU Hearing Officer	3,500	2,625	3,325
Non-salary - Reporter	200	9	-
Legal Notices	-	-	-
Expenditures	-	-	74
Total expenditures	3,700	2,634	3,399
Excess (deficiency) of revenues over (under) expenditures	\$ 1,300	166	(599)
Fund balance, beginning of year		(1,846)	(1,247)
Fund balance, end of year		(1,680)	(1,846)

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE B-59

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ <u>6,849</u>
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Fund Balance

Unreserved fund balance	\$ <u>6,849</u>
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SCHEDULE B-60

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Receipts-Grant	\$ -	4,415	1,565
Interest	-	28	70
Total revenues	-	<u>4,443</u>	<u>1,635</u>
Expenditures:			
Expenditures	-	<u>731</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	3,712	1,635
Fund balance, beginning of year		<u>3,137</u>	<u>1,503</u>
Fund balance, end of year		<u>\$ 6,849</u>	<u>3,137</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY RESERVE FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	100,672
Accounts Receivable		-
	\$	<u>100,672</u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts Payable	\$	-
<u>Fund Balance:</u>		
Unreserved fund balance		<u>100,672</u>
Total Liabilities and Fund Balance	\$	<u>100,672</u>

SCHEDULE B-62

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
<u>Revenues:</u>			
Miscellaneous Clearing Revenue	\$ -	-	1,984
Interest	-	416	2,211
Grant - Criminal Justice	-	1,754	18,075
Grant - IDNS	-	-	-
Grant - Tobacco	-	1,200	1,100
Grant- Enforcement	-	40,522	-
Grant - Prisoner Transportation	-	159,686	13,199
Grant - Nuclear	-	46,503	5,729
SCAPP Grant	-	6,898	11,936
Total revenues	-	<u>256,979</u>	<u>54,234</u>
<u>Expenditures:</u>			
SCAPP Grant Expense	-	-	-
INDS Grant Expense	-	-	-
Camera Expense	-	159,686	-
Nuclear Grant Expense	-	26,927	11,773
Equipment Grant Expense	-	-	19,847
Capital Outlay	-	-	-
Miscellaneous Clearing Expense	-	39,987	48,584
Total Expenditures	-	<u>226,600</u>	<u>80,204</u>
Excess (deficiency) of revenues over (under) expenditures	-	<u>30,379</u>	<u>(25,970)</u>
<u>Other financing sources (uses):</u>			
Transfer (to) - General		(3,609)	(2,551)
Fund balance, beginning of year		<u>72,902</u>	<u>101,422</u>
Fund balance, end of year	\$	<u>100,672</u>	<u>72,902</u>

COUNTY OF KENDALL, ILLINOIS
SALE IN ERROR INTEREST

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 203,320
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Fund Balance:	
Unreserved fund balance	203,320
Total Liabilities and Fund Balance	\$ 203,320

SCHEDULE B-64

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Tax Sale revenue	\$ 30,000	110,534	92,340
Total revenues	30,000	110,534	92,340
Expenditures:			
Capital Outlay	-	-	-
Miscellaneous Clearing Expense	5,000	20,466	11,960
Total Expenditures	5,000	20,466	11,960
Excess (deficiency) of revenues over (under) expenditures	\$ 25,000	90,068	80,380
Other financing sources (uses):			
Transfer (to) - General		(79,088)	-
Fund balance, beginning of year		192,340	111,960
Fund balance, end of year		\$ 203,320	192,340

COUNTY OF KENDALL, ILLINOIS
CSBG-REVOLVING LOAN

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	20,168
Loan Receivable-1		1,180
Loan Receivable-2		20,000
Loan Receivable-3		5,689
Interest Receivable		-
		<hr/>
Total Assets	\$	<u>47,037</u>

Liabilities and Fund Balance

<u>Liabilities:</u>		
Accounts Payable	\$	-
Due to Health and Human Services		14,104
		<hr/>
Total Liabilities		<u>14,104</u>
 <u>Fund Balance:</u>		
Unreserved fund balance		<u>32,933</u>
Total Liabilities and Fund Balance	\$	<u>47,037</u>

SCHEDULE B-66

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
<u>Revenues:</u>			
Receipts	\$ 2,000	9,095	-
ILL Ventures Receipts	1,000	-	1,168
Interest-loan 1	-	400	6
Interest-loan 2	-	-	-
Interest-loan 3	-	2,142	28
Interest Earned	1,200	83	1,016
	<hr/>	<hr/>	<hr/>
Total revenues	4,200	11,720	2,218
 <u>Expenditures:</u>			
Loan Administration	500	-	-
Loans	7,000	-	-
Capital purchases-Vehicle	-	-	21,346
Dues	100	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	7,600	-	21,346
Excess (deficiency) of revenues over (under) expenditures	(3,400)	11,720	(19,128)
 <u>Other financing sources (uses):</u>			
Transfer from HHS	-	-	-
	<hr/>	<hr/>	<hr/>
Net Change in Fund Balance	\$ (3,400)	11,720	(19,128)
Fund balance, beginning of year		<u>21,213</u>	<u>40,342</u>
Fund balance, end of year		<u>32,933</u>	<u>21,213</u>

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER

Balance Sheet
November 30, 2009

Assets

Cash in bank	<u>\$ 6,379</u>
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Fund Balance

Unreserved fund balance	<u>\$ 6,379</u>
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SCHEDULE B-68

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30, 2009</u>	<u>2008</u>
Revenues:			
Donations	\$ -	350	-
Total revenues	<u>-</u>	<u>350</u>	<u>-</u>
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>350</u>	<u>-</u>
Fund balance, beginning of year		<u>6,029</u>	<u>6,029</u>
Fund balance, end of year		<u>6,379</u>	<u>6,029</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF COPS TECHNOLOGY GRANT

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 12,549
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Fund Balance:	
Unreserved fund balance	12,549
Total Liabilities and Fund Balance	\$ 12,549

SCHEDULE B-70

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Grant revenues	\$ -	-	3,413
Interest	-	53	168
Total revenues	-	53	3,581
Expenditures:			
Grant expense	-	-	-
Grant returned	-	-	-
Other expenses	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	53	3,581
Fund balance, beginning of year		12,496	8,915
Fund balance, end of year		12,549	12,496

COUNTY OF KENDALL, ILLINOIS
HIGHWAY - RESTRICTED

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 440,644
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ 15,301
Fund Balance:	
Unreserved fund balance	425,343
Total Liabilities and Fund Balance	\$ 440,644

SCHEDULE B-72

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Receipts	\$ 25,000	162,580	242,000
Total revenues	25,000	162,580	242,000
Expenditures:			
Expenditures	100,000	166,237	-
Excess (deficiency) of revenues over (under) expenditures	\$ (75,000)	(3,657)	242,000
Other financing sources (uses):			
Transfer from Highway		-	-
Fund balance, beginning of year		429,000	187,000
Fund balance, end of year		425,343	429,000

COUNTY OF KENDALL, ILLINOIS
RENTAL HOUSING SUPPORT PROGRAM

SCHEDULE B-73

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	-
Accounts receivable		16,227
		<hr/>
Total Assets	\$	<u>16,227</u>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	16,227
		<hr/>
Fund Balance:		
Unreserved fund balance		-
		<hr/>
Total Liabilities and Fund Balance	\$	<u>16,227</u>

SCHEDULE B-74

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
RHSP	\$ 275,000	230,895	237,663
		<hr/>	<hr/>
Total revenues	275,000	230,895	237,663
		<hr/>	<hr/>
Expenditures:			
RHSP expenses	275,000	230,895	237,663
		<hr/>	<hr/>
Total Expenditures	275,000	230,895	237,663
		<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	-
		<hr/>	<hr/>
Fund balance, beginning of year		-	-
		<hr/>	<hr/>
Fund balance, end of year	\$ -	-	-
		<hr/>	<hr/>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP BRIDGE FUND

SCHEDULE B-75

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 18,855
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ -
Fund Balance:	
Unreserved fund balance	18,855
Total Liabilities and Fund Balance	\$ 18,855

SCHEDULE B-76

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Receipts	\$ 175,000	181,271	14,552
Interest earned	5,000	152	2,653
Total revenues	180,000	181,423	17,205
Expenditures:	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	180,000	181,423	17,205
Other financing sources (uses):			
Transfer out	(200,000)	(203,491)	(118,701)
Net change in fund balance	\$ (20,000)	(22,068)	(101,497)
Fund balance, beginning of year		40,923	142,419
Fund balance, end of year		18,855	40,923

COUNTY OF KENDALL, ILLINOIS
SPECIAL MINES FUND

SCHEDULE B-77

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ (19,869)
--------------	-------------

Liabilities and Fund Balance

Liabilities:	
Accounts Payable	-
Fund Balance:	
Unreserved fund balance (deficit)	(19,869)
Total Liabilities and Fund Balance	\$ (19,869)

SCHEDULE B-78

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:			
Receipts	\$ -	-	30,795
Total revenues	-	-	30,795
Expenditures:			
Total Expenditures	-	1,305	12,425
Excess (deficiency) of revenues over (under) expenditures	-	(1,305)	18,370
Other financing sources (uses):			
Transfer out	-	-	-
Net Change in Fund Balance	\$ -	(1,305)	18,370
Fund balance, beginning of year		(18,564)	(36,935)
Fund balance, end of year		(19,869)	(18,564)

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL

SCHEDULE B-79

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	28,113
Accounts receivable		-
		<hr/>
Total Assets	\$	<u>28,113</u>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	-
		<hr/>
Fund Balance:		
Unreserved fund balance		28,113
		<hr/>
Total Liabilities and Fund Balance	\$	<u>28,113</u>

SCHEDULE B-80

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Fees collected	\$ 15,000	19,862	22,780
	<hr/>	<hr/>	<hr/>
Total revenues	15,000	19,862	22,780
	<hr/>	<hr/>	<hr/>
Expenditures:	10,000	18,363	14,629
	<hr/>	<hr/>	<hr/>
Total Expenditures	10,000	18,363	14,629
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ 5,000	1,499	8,151
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		26,614	18,463
		<hr/>	<hr/>
Fund balance, end of year		\$ 28,113	<u>26,614</u>

COUNTY OF KENDALL, ILLINOIS
STATE PET POPULATION

SCHEDULE B-81

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	4,390
Accounts receivable		-
		<hr/>
Total Assets	\$	<u>4,390</u>

Liabilities and Fund Balance

Liabilities:		
Accounts Payable	\$	-
		<hr/>
Fund Balance:		
Unreserved fund balance		4,390
		<hr/>
Total Liabilities and Fund Balance	\$	<u>4,390</u>

SCHEDULE B-82

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
	<hr/>	<hr/>	<hr/>
Revenues:			
Fees collected	\$ 2,000	820	760
	<hr/>	<hr/>	<hr/>
Total revenues	2,000	820	760
	<hr/>	<hr/>	<hr/>
Expenditures:	2,000	-	-
	<hr/>	<hr/>	<hr/>
Total Expenditures	2,000	-	-
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	\$ -	820	760
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		3,570	2,810
		<hr/>	<hr/>
Fund balance, end of year		\$ 4,390	<u>3,570</u>
		<hr/>	<hr/>

COUNTY OF KENDALL, ILLINOIS
FOX VALLEY ECOSYSTEMS AGENCY FUND

SCHEDULE B-83

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	<u>\$ 6,135</u>
 <u>Liabilities and Fund Balance</u> 	
Liabilities:	
Accounts Payable	<u>-</u>
Fund Balance:	
Unreserved fund balance	<u>6,135</u>
Total Liabilities and Fund Balance	<u>\$ 6,135</u>

SCHEDULE B-84

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		2009	2008
Revenues:			
Interest	\$ -	11	90
Donations	-	785	2,500
Grant	-	4,500	-
Miscellaneous income	-	5,867	12,972
Total revenues	-	11,163	15,561
Expenditures:			
Expenses	-	11,085	28,618
Total Expenditures	-	11,085	28,618
Excess of revenues over (under) expenditures	<u>\$ -</u>	78	(13,056)
Fund balance, beginning of year		6,057	19,113
Fund balance, end of year		<u>\$ 6,135</u>	<u>6,057</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY SPECIAL RESERVE FUND

SCHEDULE B-85

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 1,450,000
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Fund Balance

Unreserved fund balance	\$ 1,450,000
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SCHEDULE B-86

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 Year Ended November 30, 2009
 (With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	1,450,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,450,000)	-	-
Other financing sources (uses):			
Transfer from General Fund	500,000	500,000	350,000
Total other financing sources (uses)	\$ 500,000	500,000	350,000
Fund balance, beginning of year		950,000	600,000
Fund balance, end of year		1,450,000	950,000

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX

SCHEDULE B-87

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	1,640,533
Accounts receivable		663,035
Total Assets	\$	<u>2,303,568</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	345,116
Fund Balance:		
Unreserved fund balance		1,958,452
Total Liabilities and Fund Balance	\$	<u>2,303,568</u>

SCHEDULE B-88

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Interest income	\$ -	8,432	7,422
Other income	-	228,495	-
Transportation sales tax	4,100,000	4,164,421	4,468,596
Total revenue	<u>4,100,000</u>	<u>4,401,348</u>	<u>4,476,017</u>
Expenditures:			
Road & bridge construction	2,450,000	3,014,032	2,971,842
Land acquisition	1,190,000	393,526	11,167
Engineering cost	575,000	387,027	938,571
Total expenditures	<u>4,215,000</u>	<u>3,794,585</u>	<u>3,921,579</u>
Excess (deficiency) of revenues over (under) expenditures	\$ <u>(115,000)</u>	606,763	554,438
Fund balance, beginning of year		<u>1,351,689</u>	<u>797,251</u>
Fund balance, end of year		<u>1,958,452</u>	<u>1,351,689</u>

COUNTY OF KENDALL, ILLINOIS
CIRCUIT CLERK OPERATION / ADMIN FUND

SCHEDULE B-89

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	43,919
Accounts receivable		1,113
 Total Assets	 \$	45,032

Liabilities and Fund Balance

Liabilities:		
Accounts payable		-
 Fund Balance:		
Unreserved fund balance		45,032
 Total Liabilities and Fund Balance	 \$	45,032

SCHEDULE B-90

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		2009	2008
Revenues:			
Interest income	\$ -	-	-
Fees Collected	14,000	15,350	30,352
 Total revenue	14,000	15,350	30,352
 Expenditures:			
Expenses	-	670	-
 Total expenditures	-	670	-
 Excess (deficiency) of revenues over (under) expenditures	\$ 14,000	14,680	30,352
 Fund balance, beginning of year		30,352	-
 Fund balance, end of year		45,032	30,352

COUNTY OF KENDALL, ILLINOIS
KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-91

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 148,241
Accounts receivable	-
Total Assets	<u>\$ 148,241</u>

Liabilities and Fund Balance

Liabilities:	
Accounts payable	-
Fund Balance:	
Unreserved fund balance	148,241
Total Liabilities and Fund Balance	<u>\$ 148,241</u>

SCHEDULE B-92

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Interest income	\$ -	165	74
Grants	-	230,404	39,891
Miscellaneous	-	21,628	-
Total revenue	-	<u>252,197</u>	<u>39,965</u>
Expenditures:			
Expenses	-	<u>223,421</u>	-
Total expenditures	-	<u>223,421</u>	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	28,776	39,965
Other financing sources (uses):			
Transfer from General Fund	21,500	21,500	-
Transfer from Social Services for Senior Citizens	60,000	58,000	-
Fund balance, beginning of year		<u>39,965</u>	-
Fund balance, end of year		<u>148,241</u>	<u>39,965</u>

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

SCHEDULE C-1

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ <u>859,899</u>
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Fund Balance

Unreserved fund balance	\$ <u>859,899</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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Revenues	\$ -	435	-
Total revenues	-	435	-
Expenditures:			
Expenditures	490,000	240,000	-
Excess (deficiency) of revenues over (under) expenditures	(490,000)	(239,565)	-
Other financing sources (uses):			
Transfer from General Fund	<u>\$ 352,000</u>	352,000	175,000
Fund balance, beginning of year		<u>747,464</u>	<u>572,464</u>
Fund balance, end of year		<u>\$ 859,899</u>	<u>747,464</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND PROCEEDS REVENUE

SCHEDULE C-3

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 70,403
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Liabilities and Fund Balance

Liabilities:	
Accounts Payable	\$ 26,033
Fund Balance:	
Unreserved fund balance	44,370
Total liabilities and Fund Balance	\$ 70,403

SCHEDULE C-4

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 Year Ended November 30, 2009
 (With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30, 2009	2008
Revenues:			
Project fund revenues	\$ -	-	-
Interest Income	1,500	604	3,795
Total revenues	1,500	604	3,795
Expenditures:			
Issuance Cost	-	-	-
Project Fund Expenditures	153,085	77,459	84,389
Total expenditures	153,085	77,459	84,389
Excess (deficiency) of revenues over (under) expenditures	(151,585)	(76,855)	(80,594)
Other financing sources (uses):			
Operating transfers out	-	-	-
Bond Proceeds	\$ -	-	-
Fund balance, beginning of year		121,225	201,820
Fund balance, end of year		44,370	121,225

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 831,957
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Fund Balance

Unreserved fund balance	\$ 831,957
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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, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfer from Public Safety	200,000	200,000	-
Transfer from General Fund	\$ -	-	375,000
Fund balance, beginning of year		631,957	256,957
Fund balance, end of year		831,957	631,957

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-7

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$	<u>70,000</u>
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Fund Balance

Unreserved fund balance	\$	<u>70,000</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, 2009
(With Comparative Figures for 2008)

	<u>Original & Final Budget</u>	<u>Year Ended November 30, 2009</u>	<u>2008</u>
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfer from Animal Control	<u>\$ 25,000</u>	25,000	15,000
Fund balance, beginning of year		<u>45,000</u>	<u>30,000</u>
Fund balance, end of year		<u>70,000</u>	<u>45,000</u>

COUNTY OF KENDALL, ILLINOIS
BUILDING FUND

Balance Sheet
November 30, 2009

Assets

Cash in bank	\$ 1,000,000
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Fund Balance

Unreserved fund balance	\$ 1,000,000
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SCHEDULE C-10

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended November 30,	
		2009	2008
Revenues:	\$ -	-	-
Expenditures:	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses): Transfer from General Fund	\$ -	1,000,000	-
Fund balance, beginning of year		-	-
Fund balance, end of year		1,000,000	-

COUNTY OF KENDALL, ILLINOIS
ADMINISTRATIVE DEBT SERVICE

SCHEDULE D-1

Balance Sheet
November 30, 2009

<u>Assets</u>	
Cash in bank	\$ 539
Prepaid Interest	178,819
	<hr/>
Total Assets	\$ 179,358
	<hr/> <hr/>
<u>Fund Balance</u>	
Unreserved fund balance	\$ 179,358
	<hr/> <hr/>

SCHEDULE D-2

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
Year Ended November 30, 2009
(With Comparative Figures for 2008)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2009	2008
Revenues:			
Interest Income	\$ -	409	130
Rental Income	165,572	165,572	161,534
	<hr/>	<hr/>	<hr/>
Total revenue	165,572	165,981	161,664
	<hr/>	<hr/>	<hr/>
Expenditures:			
Debt Service Principal	70,000	60,000	60,000
Debt Service Interest	217,638	218,875	221,350
Miscellaneous expense	-	510	510
	<hr/>	<hr/>	<hr/>
Total expenditures	287,638	279,385	281,860
	<hr/>	<hr/>	<hr/>
Excess (deficiency) of revenues over (under) expenditures	(122,066)	(113,404)	(120,196)
Other financing sources (uses):			
Operating transfers in	\$ 122,066	122,576	118,652
	<hr/>	<hr/>	<hr/>
Fund balance, beginning of year		170,186	171,731
		<hr/>	<hr/>
Fund balance, end of year		179,358	170,186
		<hr/> <hr/>	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
 COMBINING TRUST AND AGENCY FUNDS

Balance Sheet
November 30, 2009

	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	
	Working Cash Fund						
<u>Assets</u>							
Cash in bank	\$ 100,000	20,258,803	202,999	834,033	695,958	43,699	22,135,492
Receivables - allotments	-	-	-	-	-	-	-
Receivables - 911	-	-	-	-	-	-	-
Total assets	\$ 100,000	20,258,803	202,999	834,033	695,958	43,699	22,135,492
<u>Liabilities</u>							
Liabilities:							
Trust deposits-due to others	\$ -	20,258,803	202,999	834,033	695,958	43,699	22,035,492
Loan Payable	-	-	-	-	-	-	-
Total liabilities	-	20,258,803	202,999	834,033	695,958	43,699	22,035,492
<u>Fund Balance</u>							
Fund Balance							
Reserved fund balance	100,000	-	-	-	-	-	100,000
Total liabilities and fund balance	\$ 100,000	20,258,803	202,999	834,033	695,958	43,699	22,135,492

COUNTY OF KENDALL, ILLINOIS
 COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,
 Disbursements
 and Cash Balance
Year Ended November 30, 2009

	Emergency 911 Fund	Forest Preserve	Inheritance Tax Fund	Land Cash	Milbrook Estates Improvement	Right of Way Fund Land Acquisition	Payroll Clearing
Cash balance, beginning of year	\$ 1,390,845	20,538,609	432,675	361,488	4,466	83,385	19,076
Receipts	1,116,479	3,496,422	1,431,691	26,011	3	1,116	2,981,281
Disbursements	578,321	6,994,430	1,858,449	8,259	4,469	4,000	2,979,778
(Increase) decrease in accounts receivable and other assets	185,031	(109,739)	-	-	-	-	-
Increase (decrease) in accounts payable	17,193	521,093	-	-	-	-	-
Cash balance, end of year	<u>\$ 2,131,227</u>	<u>17,451,955</u>	<u>5,917</u>	<u>379,240</u>	<u>-</u>	<u>80,501</u>	<u>20,579</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,
Disbursements
and Cash Balance
Year Ended November 30, 2009

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mgt Foreclosure	Sheriff Vehicle Fund	Kendall Land and Cattle Site	McNicholas Fund	HAVA Grant	Engineering/ Consulting Escrow	Drainage District	Totals
Cash balance, beginning of year	105,158	46,973	30,210	18,139	-	(35,650)	-	6,432	23,001,806
Receipts	1,417,898	-	35,487	88,502	5,077	93,787	26,731	45	10,720,530
Disbursements	1,433,263	34,397	11,767	77,383	2,050	44,313	19,779	-	14,050,658
(Increase) decrease in accounts receivable and other assets	-	-	2,805	-	-	-	-	-	78,097
Increase (decrease) in accounts payable	-	-	-	(29,258)	-	-	-	-	509,028
Cash balance, end of year	<u>89,793</u>	<u>12,576</u>	<u>56,735</u>	<u>-</u>	<u>3,027</u>	<u>13,824</u>	<u>6,952</u>	<u>6,477</u>	<u>20,258,803</u>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP MOTOR FUEL TAX AGENCY FUNDS

Schedule of Cash Receipts, Disbursements
and Cash Balance
Year Ended November 30, 2009

Cash balance, beginning of year	\$	160,603
Receipts:		
Revenue allotments		489,985
Miscellaneous income		-
Interest income		316
		<hr/>
Total receipts		490,301
		<hr/>
Disbursements:		
Distributions		428,713
		<hr/>
Change in accounts receivable		(19,192)
		<hr/>
Cash balance, end of year	\$	<u>202,999</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AGENCY FUND

Schedule of Cash Receipts, Disbursements
and Cash Balance
Year Ended November 30, 2009

Cash balance, beginning of year	\$	726,892
Receipts		8,944,977
Disbursements		<u>8,837,836</u>
Cash balance, end of year	\$	<u>834,033</u>

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

Statement of Cash Receipts, Disbursements
and Cash Balance
Year Ended November 30, 2009

Cash balance, beginning of year	\$	722,027
Receipts		5,242,936
Disbursements		<u>5,269,005</u>
Cash balance, end of year	\$	<u><u>695,958</u></u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY COLLECTOR AGENCY FUNDS

Schedule of Cash Receipts, Disbursements
 and Cash Balances
Year Ended November 30, 2009

	Totals	Tax Collection Fund	Real Estate Protest Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 451,514	245,702	-	205,812
Receipts	254,948,238	254,889,538	-	58,700
Disbursements	<u>255,356,053</u>	<u>255,092,353</u>	<u>-</u>	<u>263,700</u>
Cash balance, end of year	<u>\$ 43,699</u>	<u>42,887</u>	<u>-</u>	<u>812</u>

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Percentage of Covered Payroll ((b-a)/c)
12/31/08	13,960,740	18,180,460	4,219,720	76.79%	8,951,676	47.14%
12/31/07	15,000,035	16,048,726	1,048,691	93.47%	8,312,265	12.62%
12/31/06	13,288,021	14,613,167	1,325,146	90.93%	7,474,569	17.73%
12/31/05	11,980,541	12,904,896	924,355	92.84%	6,699,197	13.80%
12/31/04	11,252,734	12,594,920	1,342,186	89.34%	6,469,086	20.75%
12/31/03	10,352,748	11,129,363	776,615	93.02%	5,804,593	13.38%
12/31/02	9,818,254	9,986,416	168,162	98.32%	5,301,753	3.17%
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%

On a market value basis, actuarial value of assets as of December 31, 2008 is \$10,234,302. On a market value basis, the funded ratio would be 56.29%

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study.

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability Entry Age (b)	Unfunded AAL (UAAL) (b- a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/08	11,495,053	15,336,430	3,841,377	74.95%	5,573,636	68.92%
12/31/07	11,212,222	13,261,385	2,049,163	84.55%	5,014,990	40.86%
12/31/06	9,830,377	12,326,594	2,496,217	79.75%	4,659,929	53.57%
12/31/05	8,262,077	9,631,635	1,369,558	85.78%	3,832,746	35.73%
12/31/04	7,166,041	8,560,867	1,394,826	83.71%	3,644,023	38.28%
12/31/03	7,126,053	7,196,585	70,532	99.02%	3,284,854	2.15%
12/31/02	6,642,832	6,857,398	214,566	96.87%	3,175,007	6.76%
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%

On a market basis, the actuarial value of assets as of December 31, 2008 is \$9,191,781. On a market basis, the funded ratio would be 59.93%

*Digest of Changes

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study.

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund - 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)
12/31/08	423,095	1,995,491	1,572,396	21.20%	542,561	289.81%
12/31/07	357,468	1,877,743	1,520,275	19.04%	600,308	253.25%
12/31/06	883,525	2,115,521	1,231,996	41.76%	418,905	294.10%
12/31/05	642,984	1,924,539	1,281,555	33.41%	447,130	286.62%
12/31/04	999,302	2,304,245	1,304,943	43.37%	526,124	248.03%
12/31/03	911,071	2,724,631	1,813,560	33.44%	492,557	368.19%
12/31/02	723,677	2,554,179	1,830,502	28.33%	450,601	406.24%
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, 2008 is \$(47,502). On a market basis, the funded ratio would be 0.00%

***Digest of Changes**

The actuarial assumptions used to determine the actuarial accrued liability for 2008 are based on the 2005-2007 Experience Study.

COUNTY OF KENDALL, ILLINOIS

SCHEDULE 1

Assessed Valuations, Tax Rates, Tax Extensions

	2003	2004	2005	2006	2007	2008
Assessed valuations	1,598,750,693	1,821,907,832	2,132,577,040	2,562,012,897	3,049,061,393	3,277,539,459
Tax rates:						
General	0.2700	0.2634	0.2492	0.2503	0.2588	0.2775
County Highway	0.0400	0.0352	0.0357	0.0313	0.0411	0.0427
County Bridge	0.0313	0.0261	0.0235	0.0225	0.0197	0.0182
County Health	0.0344	0.0305	0.0280	0.0256	0.0232	0.0228
Mental Health	0.0341	0.0311	0.0317	0.0290	0.0268	0.0273
Illinois Municipal Retirement	0.0551	0.0549	0.0766	0.0704	0.0640	0.0604
Social Security	0.0551	0.0549	0.0408	0.0432	0.0378	0.0357
Tuberculosis	-	-	0.0003	0.0002	0.0002	0.0004
Federal Aid Matching	0.0126	0.0140	0.0165	0.0137	0.0000	0.0002
Liability Insurance	0.0360	0.0346	0.0311	0.0259	0.0221	0.0202
Senior Citizens	0.0151	0.0134	0.0115	0.0104	0.0095	0.0097
VAC	-	-	-	0.0193	0.0100	0.0106
Extension Education	0.0084	0.0075	0.0071	0.0064	0.0055	0.0053
Totals	0.5921	0.5656	0.5520	0.5484	0.5187	0.5310
Tax extensions:						
General	4,316,652	4,798,914	5,314,395	6,412,729	7,890,971	9,095,172
County Highway	639,500	641,312	761,330	802,874	1,253,164	1,399,509
County Bridge	500,407	475,518	501,155	577,146	600,665	596,512
County Health	549,970	555,682	597,121	656,663	707,382	747,279
Mental Health	545,173	566,613	676,026	743,877	817,148	894,768
Illinois Municipal Retirement	880,911	1,000,227	1,633,554	1,803,259	1,951,399	1,979,634
Social Security	880,911	1,000,227	870,091	1,105,554	1,152,545	1,170,082
Tuberculosis	-	-	6,397	5,130	6,098	13,110
Federal Aid Matching	201,442	255,067	351,875	351,418	-	6,555
Liability Insurance	575,550	630,380	663,231	664,359	673,843	662,063
Senior Citizens	241,411	244,136	245,246	266,769	289,661	317,921
VAC	-	-	-	495,063	304,906	347,419
Extension Education	134,295	136,643	151,412	164,166	167,698	173,710
Totals	9,466,222	10,304,719	11,771,833	14,049,007	15,815,480	17,403,734
Tax collections	9,466,229	10,286,805	11,663,010	13,508,631	15,744,775	17,314,136

COUNTY OF KENDALL, ILLINOIS

SCHEDULE 1
(Continued)

Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections

	2002	2003	2004	2005	2006	2007	2008
Assessed valuations	1,386,673,491	1,598,750,693	1,821,907,832	2,132,577,040	2,562,012,897	3,049,061,393	3,277,539,459
Tax rates:							
Public Building Commission Rent	0.0713	0.0560	0.0538	0.0636	0.0449	0.0408	0.0414
Tax extensions:							
Public Building Commission Rent	988,037	895,300	980,186	1,356,319	1,149,161	1,244,017	1,356,901
Tax collections	986,132	895,300	978,492	1,349,914	1,145,323	1,238,451	1,349,914

COUNTY OF KENDALL, ILLINOIS

Statement of Charges and Credits to
County Collector for Property Taxes - 2008, 2007, 2006, 2005, 2004, and 2003 Levies

	<u>2008 Levy</u>	<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	\$ 253,720,265	\$ 233,532,594	\$ 196,055,363	\$ 160,566,247	\$ 137,217,109	\$ 118,709,400
Interest Earned	58,700	215,872	404,583	374,510	239,046	83,238
Additional assessments	1,169,273	932,748	537,507	343,067	247,711	15,636
Total charges to collector	<u>\$ 254,948,238</u>	<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	\$ 221,936	\$ 164,057	\$ 149,682	\$ 38,982	\$ 29,368	\$ 20,093
Erroneous assessments and abatements	996,895	823,034	266,433	798,936	362,501	1,203,320
Distributions to taxing bodies	253,729,407	233,694,123	196,581,338	160,445,906	137,311,997	117,584,861
Total credits to collector	<u>\$ 254,948,238</u>	<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, 2009

Assessed Valuation - 2008 levy year	\$ 3,277,539,459
Debt limitation - 2.875% of assessed valuation	\$ 94,229,259
Outstanding indebtedness:	
Loans Payable/Bonds Payable	<u>39,872,158</u>
Total outstanding indebtedness	<u>39,872,158</u>
Legal debt margin	<u>\$ 54,357,101</u>

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	TOTAL by CFDA	Major Program
U.S. Department of Health and Human Services					
<u>Passed through Illinois Department of Commerce and Community Affairs:</u>					
Community services block grant	93.569	08-23135 09-23135	\$ 9,000 44,762	53,762	
Community services block grant- ARRA	93.710	09-211035	13,814	13,814	
Low income home energy assistance block grant	93.568	09-22435 10-22435	1,028,067 35,267	1,063,334	*
Weatherization assistance for low-income persons	93.568	09-22135 10-22135	277,052 21,892	298,944	*
Title XX	93.667	10CK001391	8,300	8,300	
S/A Prev & Treat Block Grant	93.959	10CK001391	6,730	6,730	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	125,461	125,461	
Bio-terrorism Preparedness	93.069	90097181045 7181045	33,330 20,547	53,877	
Public Health Emergency Response	93.069	7181167	14,305	14,305	
City Response Initiative	93.283	97181106 7181107	46,440 14,556	60,996	
West Nile-Culex Mosquitoes	93.283	95380213	5,000	5,000	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		126,275	126,275	
Child Support Enforcement Program	93.563		3,984	3,984	
U.S. Department of Energy					
Weatherization assistance for low-income persons	81.042	09-40135 10-40135	39,584 61,893	101,477	
U.S. Department of Aging					
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Older American Act	93.052		9,681	9,681	

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2009

Federal Grantor/Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Disbursements- Expenditures	TOTAL by CFDA	Major Program
<u>U.S. Department of Agriculture</u>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	10CK001391 10CL001391	78,600 66,000		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	573,743	718,343	*
Housing Preservation	10.433	CA 17-09	53,033	53,033	
<u>U.S. Department of Justice</u>					
<u>Passed through Illinois Department of Justice Programs</u>					
COPS Technology Grant	16.710	2006CKWX0778	159,686	159,686	
<u>Environmental Protection Agency</u>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.605	FY09 FY10	787 263	1,050	
<u>Passed through - Illinois Emergency Management</u>					
Radon Abatement	66.032		4,534	4,534	
<u>US Department of Homeland Security</u>					
<u>Passed through Illinois Emergency Management Agency</u>					
Emergency Management Performance	97.042	84489KENDAL	20,504	20,504	
Emergency Food & Shelter Program	97.024	246600-003	1,993	1,993	
<u>Election Assistance Commission</u>					
<u>Help Americans Vote</u>					
Phase II	90.401		68,759		
VRSG	90.401		25,028	93,787	
VAID III	93.617		4,442	4,442	
<u>US Department of Transportation</u>					
<u>Passed through Illinois Department of Transportation</u>					
Highway Planning & Construction	20.205	96-00044-BR	1,675,062	1,675,062	*
Speed Enforcement Program	20.602	SP9-0047-139	10,339		
Image	20.602	OP9-0047-106	15,353	25,692	
Total Federal Assistance			<u>\$ 4,704,066</u>	<u>4,704,066</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2009

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 basic financial statements.

Note B: Subrecipients

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

Note C: Food Distribution

Nonmonetary assistance of \$573,743 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, 2009

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 of 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), Highway Planning & Construction (CFDA #20.205) 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.