

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
NOVEMBER 30, 2010

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CERTIFIED PUBLIC ACCOUNTANTS

COUNTY OF KENDALL, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

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

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, 2010, 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 – modified accrual basis of the governmental activities, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2010, and the respective changes in financial position – modified accrual basis, 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 14, 2011, on our consideration of the County of Kendall, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

The management's discussion and analysis and budgetary comparison information on pages 3 through 19 and 57 through 84, are not a required part of the basic financial statements but are supplementary information required by accounting 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, and statistical section 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 the 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 and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 14, 2011

MANAGEMENT'S DISCUSSION & ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

This section of the County of Kendall's Annual Financial Report presents its Management's Discussion and Analysis (MD&A) which provides an overview of the County's financial performance for the fiscal year ending November 30, 2010. Please read it in conjunction with the Independent Auditors' Report on page 1 and the County's financial statements beginning on page 19.

Financial Highlights

- The County's total expenditures exceeded total revenues, on the modified accrual basis by \$10,680,826 for the year; however, \$8.6 million of bond proceeds coupled with the addition of capital assets and a reduction of prior debt, resulted in a decrease in total net assets of \$3,393,030 during the 2010 fiscal year.
- The County's General Fund ended the year with a fund balance of \$17,513,335 which represents a 7% increase from 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 (pages 19 and 20) provide information about the activities of the County as a whole and present a long-term view of the County's finances. Fund financial statements start on page 57. For governmental activities, these statements explain how these services were financed in the short term as well as what remains for future spending. Fund financial statements also report the County's 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. 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 types 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 For the Year Ended November 30, 2010

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, the Transportation Sales Tax Fund and the Public Safety Sales Tax Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major 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 For the Year Ended November 30, 2010

Overview of Kendall County Financial Procedures:

The County of Kendall's discussion and analysis is designed to:

- Assist the reader in focusing on significant financial issues facing the County;
- Provide an overview of the County's financial activity;
- Identify changes in the County's financial position that could impact its ability to address the subsequent year's challenges;
- Identify any material deviations from the financial plan; and
- Identify individual fund issues or concerns.

Since the 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 Independent Auditors' Report 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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

- Liability Insurance Fund
- Indemnity Fund
- Tax Sale Automation Fund
- Circuit Clerk Document Storage Fund
- Recorder's Document Storage Fund
- Probation Services Fund
- Court Automation Fund
- State's Attorney Drug Enforcement Fund
- Child Support Collection Fund
- Sheriff Prevention Alcohol/Criminal Violence Fund
- Drug Abuse Revenue Fund
- Public Building Commission Lease Fund
- Courthouse Restoration
- County Debt Service
- Jail Bond Debt Service
- CSBG Revolving Loan Fund
- Kendall County Area Transit Fund
- Sheriff's COPS Technology Grant Fund
- County Motor Fuel Tax Fund
- Extension Education Fund
- Circuit Clerk Operation/Administration 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
- Coroner Special Fees Fund
- County Building Fund

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2010

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

Table 1
Net Assets

	Governmental Activities		Total Primary Government	
	<u>2010</u>	<u>2009</u>	<u>2010</u>	<u>2009</u>
Assets:				
Current and other assets	\$ 62,534,013	64,411,953	62,534,013	64,411,953
Capital assets	<u>113,747,550</u>	<u>114,590,025</u>	<u>113,747,550</u>	<u>114,590,025</u>
Total assets	<u>\$ 176,281,563</u>	<u>179,001,978</u>	<u>176,281,563</u>	<u>179,001,978</u>
Liabilities:				
Long-term debt outstanding	\$ 40,783,762	39,872,158	40,783,762	39,872,158
Other Liabilities	<u>20,927,171</u>	<u>21,166,160</u>	<u>20,927,171</u>	<u>21,166,160</u>
Total liabilities	<u>\$ 61,710,933</u>	<u>61,038,318</u>	<u>61,710,933</u>	<u>61,038,318</u>
Net assets:				
Invested in capital assets net of debt	\$ 72,963,788	74,717,867	72,963,788	74,717,867
Restricted	5,771,508	11,403,835	5,771,508	11,403,835
Unrestricted	<u>35,835,334</u>	<u>31,841,958</u>	<u>35,835,334</u>	<u>31,841,958</u>
Total net assets	<u>\$ 114,570,630</u>	<u>117,963,660</u>	<u>114,570,630</u>	<u>117,963,660</u>

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2010

	Table 2 Change in Net Assets			
	Governmental Activities		Total Primary Government	
	2010	2009	2010	2009
Revenues				
Program Revenues:				
Charges for services	\$ 11,389,643	10,125,621	11,389,643	10,125,621
Federal grants, State grants and entitlements	8,084,488	6,361,028	8,084,488	6,361,028
General Revenues:				
Property taxes	19,215,755	18,664,052	19,215,755	18,664,052
Other taxes	14,141,563	10,090,497	14,141,563	10,090,497
Other general revenues	5,122,872	8,708,679	5,122,872	8,708,679
Total revenues	57,954,321	53,949,877	57,954,321	53,949,877
Program expenses				
General government	10,966,365	13,366,147	10,966,365	13,366,147
Judiciary and courts	9,310,139	3,456,721	9,310,139	3,456,721
Education	267,955	253,620	267,955	253,620
County development	778,379	781,701	778,379	781,701
Public safety	6,783,448	6,004,763	6,783,448	6,004,763
Highways and bridges	12,015,167	9,377,206	12,015,167	9,377,206
Public health	7,466,685	6,435,646	7,466,685	6,435,646
Public welfare	163,455	162,797	163,455	162,797
Corrections	3,648,623	3,185,713	3,648,623	3,185,713
Employee retirement costs	6,112,854	5,373,452	6,112,854	5,373,452
Unallocated interest	3,834,281	775,474	3,834,281	775,474
Special Item-Loan paid out	-	-	-	-
Total expenses	61,347,351	49,173,240	61,347,351	49,173,240
Change in net assets	(3,393,030)	4,776,637	(3,393,030)	4,776,637
Net assets at beginning of the year	117,963,660	113,187,023	117,963,660	113,187,023
Net assets at end of year	\$ 114,570,630	117,963,660	114,570,630	117,963,660

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

- A. **Total Assets:** At the end of FY 2010, total assets were \$176,281,563 compared to \$179,001,978 for FY 2009. The decrease is mainly attributed to the County's operation of its governmental activities.
- B. **Total Liabilities:** At the end of FY 2010, total liabilities stood at \$61,710,933 versus \$61,038,318 at the end of FY 2009.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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 2010 County equity stood at \$114,570,630 a decrease of \$3,393,030 from FY 2009.

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.

County 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 for 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 a general fund transfer and a 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 services 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.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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 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 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 \$2.7 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 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: Funded by fees for services and fees collected by the Circuit Clerk.

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.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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

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 \$4.2 million generated from a ½ cent sales tax within the County's fiscal year.

Capital Improvement Fund: Revenues from the sale of the old jail building.

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 \$10 recording fee, \$9 of which is then remitted to the State.

Township Bridge: Revenues received to fund bridge projects.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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

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: 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.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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 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 the office more efficient.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

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. 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: Expenditures were made for tax sale distributions.

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.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2010

Township Bridge: Expenditures are for bridge maintenance and repair.

Special Mines: Expenditures are Vulcan’s responsibility.

Animal Population Control: Expenditures are related to animal control.

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

Landfill Reserve: Expenditures necessary to support the landfill operations.

Veterans Assistance Commission: Expenditures related to veterans assistance.

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

F. **Total Revenues**: Most revenue categories increased from FY2009 to FY2010. 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.

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 2010, 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 2008, FY 2009 or FY 2010.

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.

Table 3
Governmental Activities

	Total Cost of Services		Net Cost of Services	
	2010	2009	2010	2009
General Government	\$ 10,966,365	13,366,147	5,551,233	7,263,352
Judiciary and courts	9,310,139	3,456,721	8,069,658	2,960,008
Education	267,955	253,620	267,955	253,620
County Development	778,379	781,701	749,595	771,786
Public Safety	6,783,448	6,004,763	5,960,040	5,451,653
Highways & Bridges	12,015,167	9,377,206	8,802,971	7,439,458
Public Health	7,466,685	6,435,646	2,085,238	2,163,946
Public Welfare	163,455	162,797	(37,758)	(68,098)
Corrections	3,648,623	3,185,713	2,844,173	2,465,660
Employee Retirement Costs	6,112,854	5,373,452	3,745,834	3,209,732
Debt Service	3,834,281	775,474	3,834,281	775,474
Total	\$ 61,347,351	49,173,240	41,873,220	32,686,591

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2010

- 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 \$8.6 million in bond proceeds for this project. The Courthouse Expansion was completed in FY 2010.
- 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 2010 continues this inclusion.
- K. **Ending net assets:** In FY 2010 all capital 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 has 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:** The Tuberculosis Fund is the only fund with a negative balance. 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 FY2010 budget process. The budget was not revised during the year.

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

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

- Facilities Management – over by \$138,044
- Sheriff – over by \$84,176
- Circuit Court Judge – over by \$45,254
- Unemployment Compensation – over by \$11,209
- Capital Expenditures – over by \$24,481
- Jury Commission – over by \$5,881
- Contractual Services – over by \$4,133
- Circuit Court Clerk – over by \$1,520

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2010

6. **A description of significant capital asset and long-term debt activity** The Courthouse Expansion was completed in FY 2010. The County issued \$8,625,000 of Series 2010 Refunding Bonds to refinance the 2002A Series General Obligation Bonds.
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 capital 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, 2010 the County of Kendall had \$113,747,550 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	
	2010	2009
Land and Improvements	\$ 4,059,500	4,059,500
Construction in Progress	3,216,941	-
Buildings and improvements	46,489,443	48,879,977
Equipment	2,113,989	2,498,346
Infrastructure	57,867,677	59,152,203
Totals	\$ 113,747,550	114,590,026

9. **Debt** At year-end, the County had \$40.8 million in bonds and notes outstanding versus \$ 39.9 million last year, an increase of 2.3 percent as shown in Table 5. See notes for more information on outstanding debt.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2010

Table 5
Outstanding Debt at Year-end

	Governmental	
	Activities	
	<u>2010</u>	<u>2009</u>
General obligation bonds (backed by the County)	\$ 40,783,762	39,872,158
Totals	<u>\$ 40,783,762</u>	<u>39,872,158</u>

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.

FINANCIAL STATEMENTS

Government-wide Financial Statement - Statement of Net Assets
November 30, 2010

	Primary Government		
	Governmental	Total	
	Activities General	2010	2009
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 35,129,375	35,129,375	38,856,787
Receivables:			
Property taxes	20,268,537	20,268,537	19,152,848
Sales tax	1,253,111	1,253,111	1,828,090
Illinois income tax	803,861	803,861	602,601
Motor fuel tax	176,381	176,381	183,411
Other receivables	2,005,892	2,005,892	951,095
Due from others	14,104	14,104	14,104
Revenue stamps, at cost	49,297	49,297	63,783
Prepaid expenses	1,991,483	1,991,483	1,914,136
Notes receivable - restricted grant programs	841,972	841,972	845,098
Capital Assets			
Land	4,059,500	4,059,500	4,059,500
Construction in progress	3,216,941	3,216,941	-
Buildings	61,753,772	61,753,772	62,573,034
Equipment and vehicles	7,853,258	7,853,258	7,344,140
Infrastructure	64,226,313	64,226,313	64,226,313
Accumulated depreciation	(27,362,234)	(27,362,234)	(23,612,962)
 Total assets	 \$ 176,281,563	 176,281,563	 179,001,978
<u>Liabilities</u>			
Accounts payable	\$ 640,092	640,092	1,999,208
Deferred revenues - property taxes	20,268,537	20,268,537	19,152,848
Due to others	14,104	14,104	14,104
Overdraft payable	4,438	4,438	-
Bonds payable			
Due within one year	870,000	870,000	1,225,000
Due in more than one year	39,913,762	39,913,762	38,647,158
 Total liabilities	 \$ 61,710,933	 61,710,933	 61,038,318
<u>Net Assets</u>			
Invested in capital assets, net of related debt	\$ 72,963,788	72,963,788	74,717,867
Restricted for:			
Debt service	1,741,486	1,741,486	1,647,948
Project costs	4,030,022	4,030,022	9,755,887
Unrestricted	35,835,334	35,835,334	31,841,958
 Total net assets	 \$ 114,570,630	 114,570,630	 117,963,660

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

COUNTY OF KENDALL, ILLINOIS

Government-wide Financial Statement- Statement of Activities
For the Year Ended November 30, 2010

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	
					2010	2009
Governmental activities:						
General government	\$ 10,966,365	5,176,992	238,140	-	(5,551,233)	(7,263,352)
Judiciary and courts	9,310,139	1,225,875	14,606	-	(8,069,658)	(2,960,008)
Education	267,955	-	-	-	(267,955)	(253,620)
County development	778,379	27,784	1,000	-	(749,595)	(771,786)
Public safety	6,783,448	823,408	-	-	(5,960,040)	(5,451,653)
Highways and bridges	12,015,167	125,173	3,087,023	-	(8,802,971)	(7,439,458)
Public health	7,466,685	637,728	4,743,719	-	(2,085,238)	(2,163,946)
Public welfare	163,455	201,213	-	-	37,758	68,098
Corrections	3,648,623	804,450	-	-	(2,844,173)	(2,465,660)
Employee retirement costs	6,112,854	2,367,020	-	-	(3,745,834)	(3,209,732)
Unallocated interest	3,834,281	-	-	-	(3,834,281)	(775,474)
Total governmental activities	61,347,351	11,389,643	8,084,488	-	(41,873,220)	(32,686,591)
Total government	\$ 61,347,351	11,389,643	8,084,488	-	(41,873,220)	(32,686,591)
General revenues:						
Taxes:						
Property taxes					19,215,755	18,664,052
Retailers' occupation tax					9,322,527	5,249,678
Supplemental sales tax					2,309,306	2,179,677
Illinois use tax					281,594	292,380
Illinois income tax					1,655,427	1,837,602
Illinois replacement tax					572,709	531,160
Intergovernmental					2,992,650	6,979,204
Interest on investments					184,032	349,460
Franchise fees					117,829	113,551
Miscellaneous					1,828,361	1,266,464
Total general revenues and transfers					38,480,190	37,463,228
Change in net assets					(3,393,030)	4,776,637
Net assets at beginning of year					117,963,660	113,187,023
Net assets at end of year					\$ 114,570,630	117,963,660

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

COUNTY OF KENDALL, ILLINOIS

Balance Sheet - Governmental Funds
November 30, 2010

	Governmental Fund Types						Totals	
	General	Health and Human Services Department	I.M.R.F.	Transportation	Public Safety Sales Tax	Non-major Governmental Funds	2010	2009
				Sales Tax				
Assets								
Cash including savings accounts and certificates of deposit	\$ 15,309,950	813,318	970,637	2,603,100	928,812	14,503,558	35,129,375	38,856,787
Receivables:								
Property taxes	9,669,052	757,000	3,446,250	-	-	6,396,235	20,268,537	19,152,848
Sales tax	547,206	-	-	-	705,905	-	1,253,111	1,828,090
Illinois income tax	803,861	-	-	-	-	-	803,861	602,601
Motor fuel tax	-	-	-	-	-	176,381	176,381	183,411
Other receivables	720,128	245,557	35,541	784,201	-	220,465	2,005,892	951,095
Revenue stamps, at cost	49,297	-	-	-	-	-	49,297	63,783
Prepaid expenses	258,676	-	-	-	-	1,732,807	1,991,483	1,914,136
Notes receivable - restricted grant programs	-	-	-	-	-	841,972	841,972	845,098
Due from others	-	14,104	-	-	-	-	14,104	14,104
Total assets	\$ 27,358,170	1,829,979	4,452,428	3,387,301	1,634,717	23,871,418	62,534,013	64,411,953
Liabilities								
Accounts payable	\$ 175,783	152,717	-	203,033	-	108,559	640,092	1,999,208
Deferred revenues - property taxes	9,669,052	757,000	3,446,250	-	-	6,396,235	20,268,537	19,152,848
Overdraft payable	-	-	-	-	-	4,438	4,438	-
Due to others	-	-	-	-	-	14,104	14,104	14,104
Total liabilities	\$ 9,844,835	909,717	3,446,250	203,033	-	6,523,336	20,927,171	21,166,160
Fund Balance								
Fund balances:								
Reserved for grants	\$ -	-	-	-	-	2,558,243	2,558,243	2,686,851
Reserved for approved projects	-	-	-	-	-	(1,086,464)	(1,086,464)	5,262,810
Board designated for capital improvements	-	-	-	-	-	2,558,243	2,558,243	1,806,226
Reserved for debt service	-	-	-	-	-	1,741,486	1,741,486	1,647,948
Unreserved fund balance	17,513,335	920,262	1,006,178	3,184,268	1,634,717	11,576,574	35,835,334	31,841,958
Total fund balance	17,513,335	920,262	1,006,178	3,184,268	1,634,717	17,348,082	41,606,842	43,245,793
Total liabilities and fund balance	\$ 27,358,170	1,829,979	4,452,428	3,387,301	1,634,717	23,871,418	62,534,013	64,411,953

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

COUNTY OF KENDALL, ILLINOIS

STATEMENT C-1

Reconciliation to Statement of Net Assets
November 30, 2010

Reconciliation to Statement of Net Assets	November 30,	
	2010	2009
Fund balances- total governmental funds	\$ 41,606,842	43,245,793
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	141,109,784	138,202,987
Accumulated depreciation	(27,362,234)	(23,612,962)
Some liabilities, including capital debt obligations payable, are not due and payable in the current period and therefore are not reported in the funds:	(40,783,762)	(39,872,158)
Net assets of governmental activities	\$ 114,570,630	117,963,660

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

Statement of Revenues, Expenditures
and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2010

	General	Health and Human Services Department	I.M.R.F.	Transportation	Public Safety	Non-major	Totals	
				Sales Tax	Sales Tax	Governmental Funds	2010	November 30, 2009
Revenues:								
Taxes	\$ 14,659,972	753,680	3,494,632	4,209,114	4,209,113	6,030,807	33,357,318	30,433,111
Intergovernmental	444,125	-	2,367,020	-	-	2,548,525	5,359,670	6,979,204
Licenses and permits	399,469	-	-	-	-	-	399,469	438,825
Revenue from services:								
Fines & Forfeitures	5,679,535	456,223	-	-	-	2,598,011	8,733,769	8,439,188
Grants	54,164	4,743,719	-	-	-	3,293,820	8,091,703	6,039,419
Interest on investments	109,780	72	315	6,522	11,039	56,304	184,032	349,460
Miscellaneous	297,914	12,567	89,712	347,058	-	664,235	1,411,486	1,270,674
Total revenues	21,644,959	5,966,261	5,951,679	4,562,694	4,220,152	15,191,702	57,537,447	53,949,881
Expenditures:								
Current:								
General government	7,948,170	-	-	-	-	4,709,616	12,657,786	12,410,657
Judiciary and courts	3,454,229	-	-	-	-	606,438	4,060,667	4,016,112
Education	89,955	-	-	-	-	178,000	267,955	253,620
County development	755,062	-	-	-	-	23,317	778,379	781,701
Public safety	6,080,759	-	-	-	-	268,348	6,349,107	6,084,275
Highways and bridges	-	-	-	3,336,878	-	7,345,758	10,682,636	9,367,036
Public health	-	6,772,479	-	-	-	401,797	7,174,276	6,143,237
Public welfare	163,455	-	-	-	-	-	163,455	162,797
Corrections	3,645,963	-	-	-	-	2,660	3,648,623	3,185,713
Employee retirement costs	-	-	6,112,854	-	-	-	6,112,854	5,373,452
Capital Outlay	-	-	-	-	-	4,774,858	4,774,858	15,956,164
Debt Service-Interest	-	-	-	-	-	3,834,281	3,834,281	775,474
Debt Service-Principal	-	-	-	-	-	7,713,396	7,713,396	1,310,000
Total expenditures	22,137,593	6,772,479	6,112,854	3,336,878	-	29,858,469	68,218,273	65,820,238
Excess (deficiency) of revenues over (under) expenditures	(492,634)	(806,218)	(161,175)	1,225,816	4,220,152	(14,666,767)	(10,680,826)	(11,870,357)
Other financing sources (uses):								
Operating transfers in	2,586,287	853,702	50,116	-	-	4,420,262	7,910,367	8,716,721
Operating transfers out	(891,637)	(13,600)	-	-	(5,562,961)	(1,442,169)	(7,910,367)	(8,716,721)
Issuance revenue/expense	-	-	-	-	-	416,875	416,875	-
Bond Proceeds	-	-	-	-	-	8,625,000	8,625,000	10,000,000
Total other financing sources (uses)	1,694,650	840,102	50,116	-	(5,562,961)	12,019,968	9,041,875	10,000,000
Net change in fund balance	1,202,016	33,884	(111,059)	1,225,816	(1,342,809)	(2,646,799)	(1,638,951)	(1,870,357)
Fund balance, beginning of year	16,311,319	886,378	1,117,237	1,958,452	2,977,526	19,994,881	43,245,793	45,116,150
Fund balance, end of year	\$ 17,513,335	920,262	1,006,178	3,184,268	1,634,717	17,348,082	41,606,842	43,245,793

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

Reconciliation to Statement of Activities
November 30, 2010

	November 30,	
	2010	2009
Net change in fund balances- total governmental funds	\$ (1,638,951)	(1,870,358)
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	7,713,396	1,310,000
Receipts of bond proceeds are recorded as revenue for governmental funds	(\$,625,000)	(10,000,000)
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:		
Capital asset purchases	3,938,921	18,236,626
Accumulated Depreciation Correction/Dispositions	(1,032,125)	1,287,782
Depreciation expense	(3,749,271)	(4,187,414)
Change in Net Assets of Governmental Activities	<u>\$ (3,393,030)</u>	<u>4,776,637</u>

Statement of Fiduciary Net Assets
November 30, 2010

	Fiduciary Fund Types	Totals	
	Trust and Agency	November 30,	
		2010	2009
<u>Assets</u>			
Cash including savings accounts and certificates of deposit	\$ 15,560,086	15,560,086	22,135,492
Other receivables	-	-	-
Total assets	15,560,086	15,560,086	22,135,492
<u>Liabilities</u>			
Trust deposits	15,460,086	15,460,086	22,035,492
Total liabilities	15,460,086	15,460,086	22,035,492
<u>Net Assets</u>			
Net Assets:			
Unreserved fund balance	100,000	100,000	100,000
Total net assets	\$ 100,000	100,000	100,000

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

Statement of Changes in
Fiduciary Net Assets

For the Year Ended November 30, 2010

Additions	\$	-
Deductions		<u>-</u>
Excess		-
Net assets, beginning of year		<u>100,000</u>
Net assets, end of year	\$	<u>100,000</u>

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

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As discussed further in the Measurement Focus and Basis of Accounting section, these financial statements are presented using the modified accrual basis of accounting. 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 Government 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 accrual basis of accounting, unless those pronouncements conflict with or contradict GASB pronouncements, in which case GASB prevails.

A. The Financial Reporting Entity

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

The financial statements present the County (the primary government) as a whole. As defined by GASB No. 14, component units are legally separate entities that are included in the County's reporting entity because of the significance of their operating or financial relationships with the County. There are 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 County Public Building Commission (KCPBC) is governed by a five-member board appointed by the County. The KCPBC has issued separate financial statements that 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 that 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 For the Year Ended November 30, 2010

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

A. *The Financial Reporting Entity (continued)*

1. Individual Component Unit Disclosures (continued)

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

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

The County's basic financial statements include both government-wide (reporting the County as a whole) and fund financial 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 are presented on a consolidated basis by column and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The County's net 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 revenues (property, sales or gas taxes, intergovernmental revenues, interest income, etc.).

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

The Statement of Activities 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 are comprised of its assets, liabilities, reserves, fund balances, revenues, and expenditures.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (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 non-major funds are combined in one column in the fund financial statements. A fund is considered major if it is the primary operating fund of the County or meets the following criteria:

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

The following fund types are used by the County:

1. *Governmental Funds:*

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

- a. The General Fund is the general operating fund of the County and is always classified as a major fund. It is used to account for all financial resources except those required to be accounted for in another fund.
- 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. Transportation Sales Tax Fund – this fund is used to account for the revenues and expenditures related to transportation sales tax.
 4. Public Safety Sales Tax Fund – this fund is used to account for the revenues and expenditures related to public safety sales tax.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

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

- 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.

2. *Fiduciary Funds:*

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

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

D. *Measurement Focus and Basis of Accounting*

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

In the Government-wide Statement of Net Assets and Statement of Activities, governmental activities are presented using the economic resources measurement focus, within the limitations of the modified accrual 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 utilize a “current financial resources” measurement focus. Only current financial assets and liabilities are generally included on the balance sheets. The operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balances as the measure of available spendable financial resources at the end of the period.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2010

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

D. Measurement Focus and Basis of Accounting (Continued)

Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All of the funds are maintained during the year by the County using the cash basis of accounting. At the end of the year, the financial statements are converted to the modified accrual basis of accounting through the posting of journal entries.

1. Modified Accrual:

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

2. Accrual:

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

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

E. Assets, Liabilities, and Fund Balance

Cash and Cash Equivalents:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

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

Investments:

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

Inventories:

The County Clerk's office maintains revenue stamp inventory throughout the year. Vaccine inventories are maintained by the Kendall County Health Department.

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.

Long-term Debt:

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

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

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 revenues when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Program Revenues

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

F. Revenues and Expenditures/Expenses (continued)

Expenditures

Expenditures are recognized when the related fund liability is incurred. Inventory is maintained by the County and included in the financial statements.

G. Compensated Absences

Accumulated unpaid vacation and other employee benefit amounts are not accrued in governmental funds. At November 30, 2010, 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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

H. Interfund Activity (continued)

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

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

K. Budgetary Data

The County prepares its budget using the cash basis of accounting. The County's fiscal year 2010 budget was passed on November 30, 2009. Refer to Note 12 for additional budget information.

L. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures (such as estimated useful lives in determining depreciation expense); accordingly, actual results could differ from those estimates.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 2: STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Fund Deficit

The following fund has a deficit balance at the end of the year:

Tuberculosis Fund	\$ (4,483)
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NOTE 3: CASH AND INVESTMENTS

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

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

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.

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, 2010, the carrying amount of the County's deposits was \$45,676,410 and the bank balance was \$48,034,206. 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	\$ 2,278,162	2,247,466
Category #2	44,288,858	41,611,333
Category #3	<u>1,467,187</u>	<u>1,817,610</u>
	\$ <u>48,034,206</u>	<u>45,676,410</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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 3: CASH AND INVESTMENTS – (CONTINUED)

The following deposits are non-categorized items:

	<u>Bank Balance</u>	<u>Carrying Amount</u>
The Illinois Funds	\$ <u>3,234,228</u>	<u>3,234,001</u>
	\$ <u>3,234,228</u>	<u>3,234,001</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 Rule2a7 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.

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 2009 levy in the amount of \$19,552,848 was adopted on December 1, 2009, and reduced by statutory limitations to \$19,295,630. The 2010 tax levy in the amount of \$20,268,537 was adopted on December 7, 2010 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 4: PROPERTY TAXES (CONTINUED)

Property taxes receivable and deferred as of November 30, 2010, represent the 2010 tax levy that will be collected after May 1, 2010. 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 \$716,152 of property taxes was collected and \$58,626 was spent on expenses and deductibles and \$759,198 was spent on insurance premiums and claims for a total of \$817,824, resulting in a restricted fund balance of \$186,055.

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Regular employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, your employer Regular plan members are required to contribute 4.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 9.09 percent of annual covered payroll. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 5: DEFINED BENEFIT PENSION PLAN – IMRF (CONTINUED)

Annual Pension Cost. For fiscal year ending December 31, 2009, the employer’s annual pension cost of \$874,696 for the Regular plan was equal to your employer’s required and actual contributions.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	874,696	100%	\$0
12/31/08	843,248	100	0
12/31/07	769,716	100	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Regular plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The employer Regular plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Regular plan was 73.73 percent funded. The actuarial accrued liability for benefits was \$19,880,318 and the actuarial value of assets was \$14,657,959, resulting in an underfunded actuarial accrued liability (UAAL) of \$5,222,359. The covered payroll (annual payroll of active employees covered by the plan) was \$9,622,618 and the ratio of the UAAL to the covered payroll was 54 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five – year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 6: DEFINED BENEFIT PENSION PLAN – SLEP EMPLOYEES

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Sheriff's Law Enforcement Personnel employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, your employer Sheriff's Law Enforcement Personnel plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 14.77 percent of annual covered payroll. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Annual Pension Cost. For fiscal year ending December 31, 2009, the employer's annual pension cost of \$869,248 for the Sheriff's Law Enforcement Personnel plan was equal to your employer's required and actual contributions.

TREND INFORMATION

Actuarial Valuation Date	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/09	869,248	100%	\$0
12/31/08	867,815	100	0
12/31/07	729,180	100	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Sheriff's Law Enforcement Personnel plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The employer Sheriff's Law Enforcement Personnel plan's unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Notes to Financial Statements
For the Year Ended November 30, 2010

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

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Sheriff's Law Enforcement Personnel plan was 74.78 percent funded. The actuarial accrued liability for benefits was \$17,558,704 and the actuarial value of assets was \$13,131,032, resulting in an underfunded actuarial accrued liability (UAAL) of \$4,427,672. The covered payroll (annual payroll of active employees covered by the plan) was 5,885,231 and the ratio of the UAAL to the covered payroll was 75 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five – year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

NOTE 7: DEFINED BENEFIT PENSION PLAN – ECO EMPLOYEES

A. Plan Description

Plan Description. The employer's defined benefit pension plan for Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The employer plan is affiliated with the Illinois Municipal Retirement Fund (IMRF), an agent multiple-employer plan. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained on-line at www.imrf.org.

Funding Policy. As set by statute, your employer Elected County Official plan members are required to contribute 7.50 percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The employer contribution rate for calendar year 2009 was 35.02 percent of annual covered payroll. The employer also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 7: DEFINED BENEFIT PENSION PLAN – ECO EMPLOYEES (CONTINUED)

Annual Pension Cost. For fiscal year ending December 31, 2009, the employer’s annual pension cost of \$234,682 for the Elected County Official plan was equal to your employer’s required and actual contributions.

TREND INFORMATION

<u>Actuarial Valuation Date</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
12/31/09	234,682	100%	\$0
12/31/08	194,834	100	0
12/31/07	220,673	100	0

The required contribution for 2009 was determined as part of the December 31, 2007, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2007, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% a year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of your employer Elected County Official plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 15% corridor between the actuarial and market value of assets. The employer Elected County Official plan’s unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on a closed basis. The remaining amortization period at the December 31, 2007, valuation was 23 years.

Funded Status and Funding Progress. As of December 31, 2009, the most recent actuarial valuation date, the Elected County Official plan was 28.76 percent funded. The actuarial accrued liability for benefits was \$2,390,338 and the actuarial value of assets was \$687,496, resulting in an underfunded actuarial accrued liability (UAAL) of \$1,702,842. The covered payroll (annual payroll of active employees covered by the plan) was \$670,138 and the ratio of the UAAL to the covered payroll was 254 percent. In conjunction with the December 2009 actuarial valuation the market value of investments was determined using techniques that spread the effect of short-term volatility in the market value of investments over a five – year period with a 20% corridor between the actuarial and market value of assets. In 2010, the unfunded actuarial accrued liability is being amortized on a level percentage of projected payroll on an open 30 year basis.

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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, 2010, Kendall County has not adopted a plan that would meet this criteria.

NOTE 9: CAFETERIA 125 PLAN

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

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, 2010:

Assessed valuation (2009)	<u>\$ 3,369,658,049</u>
Statutory debt limitation (2.875%)	\$ 96,877,669
Amount of debt applicable to debt limitation	<u>40,783,762</u>
Legal Debt Margin	<u>\$ 56,093,907</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 11: CHANGES IN CAPITAL ASSETS

	Primary Government			Balance as of November 30, 2010
	Balance as of December 1, 2009	Additions	Deletions	
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 4,059,500	-	-	4,059,500
Construction in Progress	-	3,216,941	-	3,216,941
Total capital assets not being depreciated:	4,059,500	3,216,941	-	7,276,441
Depreciable capital assets:				
Buildings and Improvements	62,573,034	-	819,262	61,753,772
Road Network	42,763,213	-	-	42,763,213
Bridge Network	21,463,100	-	-	21,463,100
Vehicles	4,033,630	161,195	212,862	3,981,963
Equipment	3,310,510	560,785	-	3,871,295
Total depreciable capital assets:	134,143,487	721,980	1,032,124	133,833,343
Less accumulated depreciation:				
Buildings and Improvements	13,693,058	1,844,358	273,087	15,264,329
Road Network	3,357,062	855,264	-	4,212,326
Bridge Network	1,717,048	429,262	-	2,146,310
Vehicles	3,086,468	416,440	207,506	3,295,402
Equipment	1,759,326	684,540	-	2,443,866
Total accumulated depreciation:	23,612,963	4,229,864	480,593	27,362,234
Governmental Activities Capital Assets, Net	\$ 114,590,024	(290,943)	551,531	113,747,550

Depreciation expense is charged to functions as follows:

Governmental Activities:

General Government	\$ 1,630,620
Judiciary and courts	474,614
Public safety	379,314
Highways and bridges	1,452,907
Public health	292,409
Total	<u>\$ 4,229,864</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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

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

The transfer of budgeted amounts between departments within any fund must be approved by the County Board. The budget was adopted on November 30, 2009 and was not amended.

NOTE 13: FEDERAL AND ILLINOIS GRANT AWARDS

The Restricted Economic Development Fund has received grant awards under the Federal Community Development Block Grant - Illinois Department of Commerce and Community Affairs - Illinois Community Development Assistance program for specially authorized economic development activities. The awards received under the grant programs are restricted to specific uses. Recaptured funds must be used for further economic development within the restrictions provided in the grant awards.

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

NOTE 14: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS

The County currently has two notes with an outstanding principal balance as of November 30, 2010. They are as follows:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 15: EXPENDITURES IN EXCESS OF APPROPRIATIONS

Expenditures exceeded appropriations for the following individual funds:

Special Revenue Funds:	<u>Amount</u>
Health & Human Services Fund	\$1,151,240
County Motor Fuel Tax Fund	3,425,302
Federal Aid Matching Fund	892
VAC Fund	15,804
Tuberculosis Fund	12,694
Drug Abuse Fund	24,022
Courthouse Restoration Fund	6
Law Library Fund	8,835
County Reserve Fund*	43,208
Sale in Error Fund	102,702
Child Advocacy Fund	540
Highway- Restricted Fund	8,967
Animal Population Control Fund	3,440
Fox Valley Ecosystems Fund*	15,905
Circuit Clerk Operations Fund*	1,890
KAT Fund*	237,363
Building Fund	231,299
Courthouse Expansion Construction Fund	103,016
Jail Bond Proceeds	8,972,105

*No budget adopted

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, 2010, 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 Tax	\$ 20,268,537
Replacement Tax	106,623
Sales Tax	2,037,312
Income Tax	803,861
Use Tax	70,710
Motor Fuel Tax	176,381
Other	1,044,091
Total	<u>\$ 24,507,515</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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 February 23, 2007, a lease between the KCPBC and the County was adopted. The County, in return for the construction and occupancy of the new office building/courtroom complex, pays the following annual rental payments on or before the due date:

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

B. Kendall County Health Department

The County has a lease with the Kendall County Health Department (KCHD) in the amount of \$150,000 per year for the fiscal year beginning December 1, 2004 for the use of the building and equipment the KCHD is located in. This lease is for 23 years and will increase by 2.5 percent each year. The Health Department paid \$169,712 to the County during the current fiscal year for the lease agreement.

C. Eldamin Road Agreement

On July 1, 2010, the County entered into a lease with Jared Smith for the rent of property located on 1565 Eldamin Road in Plano, IL. The aforementioned property is owned by the County. Under the lease agreement, Mr. Smith will make monthly payments of \$800 to the County for the use of the property.

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 18: LEASES (CONTINUED)

D. 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	\$ 1,901
Postage Machine	Annual	6 years	1,092
Postage Machine	Quarterly	63 months	460
Postage Machine	Quarterly	63 months	549
Mail 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, 2011	48,093
November 30, 2012	43,143
November 30, 2013	25,398
November 30, 2014	19,057

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, 2010:

	<u>Payable at November 30, 2009</u>	<u>Debt Proceeds</u>	<u>Debt/ Bonds Retired</u>	<u>Payable at November 30, 2010</u>	<u>Due Within One Year</u>
General Obligation					
Series 2002A	\$6,698,396	-	6,698,396	-	-
Series 2002B	4,275,000	-	70,000	4,205,000	75,000
Series 2007A	3,595,000	-	245,000	3,350,000	195,000
Series 2007B	5,303,762	-	-	5,303,762	-
Series 2008	10,000,000	-	700,000	9,300,000	600,000
Series 2009	10,000,000	-	-	10,000,000	-
Refunding Bonds					
Series 2010	-	8,625,000	-	8,625,000	-
Total	<u>\$ 39,872,158</u>	<u>8,625,000</u>	<u>7,713,396</u>	<u>40,783,762</u>	<u>870,000</u>

COUNTY OF KENDALL, ILLINOIS

**Notes to Financial Statements
For the Year Ended November 30, 2010**

NOTE 19: LONG-TERM DEBT – (CONTINUED)

2010 Crossover Refunding of Series 2002A Bonds

On September 28, 2010, Kendall County issued \$8,625,000 of Series 2010 Refunding Bonds. The Refunding Bonds are being used to refinance the Series 2002A General Obligation Bonds.

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
12/1/2010	\$ -	52,623	52,623
6/1/2011	-	150,350	150,350
12/1/2011	-	150,350	150,350
6/1/2012	-	150,350	150,350
12/1/2012	-	150,350	150,350
6/1/2013	-	150,350	150,350
12/1/2013	-	150,350	150,350
6/1/2014	-	150,350	150,350
12/1/2014	635,000	150,350	785,350
6/1/2015	-	144,000	144,000
12/1/2015	680,000	144,000	824,000
6/1/2016	-	137,200	137,200
12/1/2016	900,000	137,200	1,037,200
6/1/2017	-	128,200	128,200
12/1/2017	950,000	128,200	1,078,200
6/1/2018	-	109,200	109,200
12/1/2018	1,025,000	109,200	1,134,200
6/1/2019	-	88,700	88,700
12/1/2019	1,095,000	88,700	1,183,700
6/1/2020	-	66,800	66,800
12/1/2020	1,175,000	66,800	1,241,800
6/1/2021	-	43,300	43,300
12/1/2021	1,255,000	43,300	1,298,300
6/1/2022	-	18,200	18,200
12/1/2022	910,000	18,200	928,200
Total	<u>\$ 8,625,000</u>	<u>2,726,623</u>	<u>11,351,623</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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>
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	\$ 4,205,000	3,090,563	7,295,563

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
For the Year Ended November 30, 2010

NOTE 19: LONG-TERM DEBT – (CONTINUED)

2007A Debt Service Schedule

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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>\$ 3,350,000</u>	<u>686,517</u>	<u>4,036,517</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
 For the Year Ended November 30, 2010

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>
12/15/2010	\$ 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>\$ 9,300,000</u>	<u>3,089,764</u>	<u>12,389,764</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 19: LONG-TERM DEBT – (CONTINUED)

G.O. Bonds, Alternative Revenue Source Series 2010, Courthouse Bonds

Date	Principal	Interest	Total
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>4,810,764</u>	<u>14,810,764</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

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, 2010 are as follows:

	Transfers Out	Transfers In
Major Funds:		
General Fund	\$ 891,637	2,586,287
Health & Human Services	13,600	853,702
Illinois Municipal Retirement and Social Security Fund	-	50,116
Public Safety Sales Tax	<u>5,562,961</u>	<u>-</u>
Total Major Funds	6,468,198	3,490,105
Non-major Funds:		
Animal Control	44,576	-
County Bridge	-	62,967
Economic Development Commission	-	4,000
Liability Insurance	-	16,100
Mental Health	789,296	-
VAC	52,457	-
Court Security	250,000	-
Probation Services	30,000	399
Senior Citizens	90,227	-
PB & Z Hearing Officer	-	630
County Reserve	270	-
Sale in Error Interest	117,786	-
Township Bridge	62,966	-
Special Mines	-	19,869
Special Reserve	-	50,000
Restricted Economic Development	4,000	-
Kendall County Area Transit	-	50,923
PBC Lease	591	1,000,000
Debt Service		
Administrative Debt Service	-	120,638
Jail Bond Debt Service	-	342,313
Courthouse Debt Service	-	1,977,423
Capital Project		
Capital Improvement Fund	-	175,000
Public Safety Capital Project Fund	-	300,000
County Building Fund	<u>-</u>	<u>300,000</u>
Total Non-major Funds	<u>1,442,169</u>	<u>4,420,262</u>
Total Transfers	<u>\$ 7,910,367</u>	<u>7,910,367</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements For the Year Ended November 30, 2010

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 Public Safety Sales Tax Fund to cover debt service payments.

The Public Safety Sales Tax Fund transferred \$1,000,000 to the PBC Lease Fund in efforts to reduce the tax levy for PBC. The Public Safety Sales Tax Fund also transferred \$2,143,225 to the General Fund as a reimbursement for public safety expenditures.

The General Fund transferred \$300,000 to the County Building Fund to finance construction costs. The General Fund also transferred \$175,000 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, workmen's compensation, and unemployment insurance programs of the county.

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Financial Statements
For the Year Ended November 30, 2010

NOTE 23: PENDING GASB STATEMENTS

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.

NOTE 24: PRIOR YEAR ADJUSTMENT

A prior period adjustment was made in both the County Motor Fuel Tax Fund and the County Bridge Fund in the amount of \$418,765 to correct accounts payable between the funds.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 15,306,448
Petty Cash	3,502
Revenue stamps, at cost	49,297
Accounts receivable:	
Franchise Fees	29,000
Illinois income tax	803,861
Illinois replacement tax	71,082
State use tax	70,710
Sales tax	547,206
Other	538,078
Property taxes receivable	9,669,052
Prepaid expenses	258,676
Due from Forest Preserve Fund	11,258
	<hr/>
Total assets	\$ 27,358,170
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 175,783
Deferred revenues - property taxes	9,669,052
	<hr/>
Total liabilities	9,844,835
Fund Balance:	
Unreserved fund balance	17,513,335
	<hr/>
Total liabilities and fund balance	\$ 27,358,170
	<hr/> <hr/>

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

Statement of Revenues, Expenditures and
Changes in Fund Balance
Compared to Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues (Schedule A-3)	\$ 20,805,136	21,644,959	21,678,349
Expenditures (Schedule A-4)	23,067,040	22,137,593	20,790,630
Excess (deficiency) of revenues over (under) expenditures	(2,261,904)	(492,634)	887,719
Other financing sources (uses):			
Operating transfers in (out):			
Public safety sales tax	2,143,225	2,143,225	2,101,200
Probation	30,000	30,000	20,000
Capital Improvement Fund	(175,000)	(175,000)	(352,000)
County Building	-	(300,000)	(1,000,000)
Special Mines	-	(19,869)	-
PB & Z Hearing Officer	-	(630)	-
Kendall Area Transit	(25,500)	(25,500)	(21,500)
VAC	25,000	19,415	19,059
Animal control	25,000	25,000	25,000
Court security	250,000	250,000	250,000
PBC lease	-	591	1,043
County Admin Debt Service	(120,638)	(120,638)	(122,576)
Courthouse Debt Service	(200,000)	(200,000)	(400,000)
Working Cash	-	-	-
Sale in Error	-	117,786	79,088
County Special Reserve	(50,000)	(50,000)	(500,000)
Reserve	-	270	2,609
Total other financing sources (uses)	1,902,087	1,694,650	101,923
Net change in fund balance	\$ (359,817)	1,202,016	989,642
Fund balance, beginning of year		16,311,319	15,321,676
Fund balance, end of year		17,513,335	16,311,318

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

Schedule of Revenues
Compared to Estimated Revenues
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Taxes:			
Property taxes	\$ 9,122,474	9,125,985	9,048,350
Retailers' occupation tax	1,250,000	904,300	1,085,257
County supplemental sales tax	2,150,000	2,309,306	2,179,677
Intergovernmental:			
Illinois income tax	1,700,000	1,655,427	1,837,602
Illinois replacement tax	355,000	383,360	355,877
State use tax	340,000	281,594	292,380
HIDTA Reimbursement	4,000	3,216	2,662
State reimbursements:			
State's attorney	149,857	108,508	180,846
Probation office	221,570	183,072	120,953
Supervisor of assessments	34,170	24,468	45,000
Election judges	14,000	18,184	37,080
Probation Board & Care	15,000	13,910	33,969
Public Defender	77,926	84,156	101,419
St Comp/Reimburse PTI	25,000	8,611	37,776
Licenses and permits:			
Liquor licenses	18,800	17,100	24,800
Zoning, planning and building permits fees	30,000	49,561	55,366
County real estate transfer tax	200,000	214,979	245,108
Franchise tax	125,000	117,829	113,551
Revenue from services:			
County treasurer	25,000	40,174	53,167
County treasurer - inheritance tax collection fees	60,000	105,425	111,862
County clerk and recorder	410,000	421,127	480,983
Circuit court clerk	1,200,000	1,442,173	1,355,086
Sheriff	475,000	729,053	500,498
Sheriff misc.	3,000	10,686	11,535
Zoning board of appeals	15,000	27,784	9,915
Corrections dept	438,000	787,160	599,100
Technology	-	21,114	35,174
County clerk election fund	5,000	216	16,133
Health Insurance-Empl Ded	828,989	802,457	749,047
Circuit Clerk GPS Service Fee	3,400	2,789	3,590
Reimbursement for morgue use	500	-	-
Probation Officer salary from (muns)	9,000	6,786	2,784
Mapping fees	1,200	1,287	2,018
Circuit court system fee	50,000	64,551	57,828
Coroner fees	1,000	1,366	2,140
Public defender fee	25,000	21,199	26,074
Sheriff bond fee	26,000	26,714	27,431
KenCom misc	11,750	11,804	9,523
Forest Preserve	15,000	-	-
Hearing Officer fees	3,500	-	-

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3
(Continued)

Schedule of Revenues
Compared to Estimated Revenues
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues: (Cont.)			
Fines and forfeitures	\$ 550,000	609,542	548,617
Property tax late payment penalties and costs	200,000	540,409	688,498
Interest income	250,000	109,780	210,008
Postage reimbursements	50,000	68,151	92,012
Retired Cobra Health Insurance	41,000	81,619	69,953
Recorder's miscellaneous	64,000	48,802	52,205
Sale of assets	20,000	13,600	23,010
Compost fees	21,000	16,321	21,411
Assessment office misc. rev.	5,000	5,759	5,702
DNA Testing - Fines	-	-	600
Technology fees	14,000	233	-
States Attorney Victims Assistance Grant	21,500	10,750	21,500
States Attorney miscellaneous revenues	8,500	10,993	12,770
States Attorney trial fees	1,000	-	-
ESDA-Reimbursement from IEMA	23,000	32,421	9,522
Periodic Imprisonment fee	20,000	17,290	18,962
Facility Mgmt miscellaneous	-	3,298	174
Merit Commission Fees	7,000	-	6,200
Other revenues	70,000	48,560	45,644
Total revenues	\$ 20,805,136	21,644,959	21,678,349

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Schedule of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Page	Original & Final Budget	Year Ended November 30,	
			2010	2009
Expenditures:				
Facilities Management	62	\$ 1,807,038	1,945,082	1,816,125
Building and zoning	63	461,305	405,806	388,027
Zoning Board of Appeals	64	-	-	6,827
County clerk and recorder	64	204,094	172,364	174,081
County board	64-65	176,900	161,393	162,247
Educational service region	65	96,155	89,955	80,620
Farmland review board	65	525	302	265
Sheriff	65-66	4,698,651	4,782,827	4,067,935
Corrections	66	3,658,378	3,645,963	3,108,254
KenCom Operations	67	1,440,506	1,297,932	1,248,002
Merit commissions	67	10,000	2,860	13,830
Circuit court judge	67	240,087	285,341	235,291
Circuit court clerk	68	587,586	589,106	570,220
Coroner	68	152,703	149,672	147,292
Combined court services	69	1,046,926	884,852	934,055
Public defender	69	455,803	395,006	371,547
State's attorney	69-70	1,286,687	1,243,476	1,205,907
Board of review	70	83,435	60,786	51,515
County treasurer	70	338,990	320,083	323,356
Soil and water conservation	71	41,710	41,709	16,381
Employee health insurance	71	3,677,883	3,550,599	3,298,834
Unemployment compensation	71	35,000	46,209	23,347
Supervisor of assessments	71	282,852	246,459	232,857
Election costs	72	573,824	422,180	407,789
Auditing and accounting	72	31,750	31,000	32,350
Emergency management agency	72	19,682	13,783	15,505
Office of admin services	73	480,709	390,993	436,965
Capital expenditures	74	203,704	228,185	253,502
General insurance and bonds	74	3,000	1,300	1,358
Technology Services	74-75	641,479	576,294	686,961
Jury commission	75	50,567	56,448	69,377
Regional planning commission	75	-	-	6,294
Ad hoc zoning committee	76	-	-	10,044
Postage County Building	76	55,100	33,495	64,245
Contractual Services	76	62,000	66,133	67,050
Contingency	76	162,011	-	262,375
Total expenditures		\$ 23,067,040	22,137,593	\$ 20,790,630

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Facilities Management:			
Office head salary	\$ 85,849	85,849	83,428
Salaries - Maintenance	275,394	284,592	275,702
Salaries - Clerical	34,495	34,495	33,490
Salaries - Overtime	8,000	5,797	9,225
Office supplies	500	235	792
Utilities	800,000	877,688	834,980
Mileage	600	484	379
County Supplies	128,000	128,877	118,331
Postage	100	21	7
Cellular Phones	5,000	5,555	4,323
Equipment Maintenance/Repairs	31,000	44,755	23,773
Vehicle Maintenance	4,000	3,501	2,437
Equipment Rental	500	-	-
Education & training	4,000	-	1,453
Contractual Services	429,600	473,233	427,805
Other costs	-	-	-
Total facilities management	1,807,038	1,945,082	1,816,125

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Building and zoning:			
Office head salary	\$ 89,576	90,610	87,820
Salary - Planners	98,344	96,645	94,749
Salary - Compliance Officers	44,346	45,676	77,334
Salary - Clerical	65,549	62,039	65,549
Reporter	1,725	464	979
ZBA per diem	-	2,250	-
Mileage	265	168	414
Supplies	3,200	1,488	1,551
Postage	2,000	985	1,567
Postage/plan commission	-	114	-
Equipment	1,000	-	630
Plumbing inspection	7,000	3,196	4,270
Vehicle maintenance and repairs	7,000	3,122	6,023
Training	3,100	1,590	1,258
Dues	1,390	1,117	1,272
Conferences	2,000	898	680
Books and subscriptions	800	226	788
Microfilming/reproduction	9,000	7,032	3,462
Engineering consultants	58,500	47,845	26,655
Regional plan commission	24,600	11,148	-
Legal publications	1,150	1,086	747
Contracted inspection service	3,100	881	407
Cellular phone	4,200	2,275	3,184
Blackberry Creek Implementation	-	-	-
NPDES annual permit fee	1,000	4,294	1,000
NPDES permit assistance	5,150	1,000	7,000
Zoning Board of Appeals	6,200	2,310	89
Historic Preservation	1,530	-	599
Hearing officer	3,700	525	-
Ad hoc zoning	15,880	16,822	-
Total building and zoning	461,305	405,806	388,027

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Zoning Board of Appeals:			
Mileage	\$ -	-	389
Postage	-	-	94
Reporter	-	-	223
Per diem	-	-	2,850
Misc Refund	-	-	2,300
Legal publications	-	-	971
Supplies	-	-	-
Total zoning board of appeals	-	-	6,827
County Clerk and Recorder:			
Office head salary	83,200	83,200	80,000
Other salaries	56,744	49,637	31,666
Temporary salaries	16,000	600	-
Mileage	2,000	669	922
Supplies	13,750	12,271	10,976
Postage	20,000	20,636	41,663
Film duplication	1,000	-	892
Dues	500	265	573
Conferences	2,500	425	1,043
Books and subscriptions	600	219	243
Legal publications	450	478	303
Birth and death registration	350	210	-
Contractual services	6,500	3,754	5,019
Rebinding old records	500	-	781
Total county clerk and recorder	204,094	172,364	174,081
County board:			
Chairman salary	12,000	12,012	12,012
Salaries - board members	21,600	22,760	21,800
Mileage	12,000	11,201	14,431
Professional services	-	-	136
Dues/Memberships	8,200	4,650	2,960

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
County Board: (Continued)			
Conferences	\$ 4,000	904	1,395
UCCI	300	300	300
Per diem	91,600	99,310	96,815
Liquor commissioner	1,200	1,188	1,188
Promotions	-	-	-
Contractual services	15,500	-	-
Finance chairman stipend	6,000	6,000	6,600
Miscellaneous	4,500	3,068	4,610
Total county board	176,900	161,393	162,247
Regional Office of Education:			
Salaries and benefits	58,670	59,447	56,434
Expenses reimbursements - Grundy County	37,485	30,508	24,186
Office expense	-	-	-
Total Regional Office of Education	96,155	89,955	80,620
Farm Land Review Board:			
Mileage	85	23	22
Publications	100	24	73
Per diem	340	255	170
Total farm land review board	525	302	265
Sheriff:			
Salary - Sheriff	104,000	104,000	99,940
Salary - Chief/Commander	288,101	301,393	279,455
Salary - deputies	3,487,494	3,480,739	2,881,698
Overtime	76,500	125,451	102,118
Clerical - overtime	1,000	3,673	3,340
Salaries - clerical	310,806	307,096	277,709
Part-time salaries - deputies	6,000	-	-
County Clerk and Recorder	-	-	71
Telephone	6,500	7,906	6,055
Mileage and auto fuel	155,000	175,778	130,673
Office supplies	7,000	7,646	7,713
Postage	6,500	9,201	4,192

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Sheriff: (Continued)			
Canine Expenses	\$ 3,500	1,721	3,493
Major Crimes Taskforce	1,000	1,000	500
Equipment maint/repairs	16,000	20,298	18,110
Vehicle maint/repairs	102,000	130,494	126,312
Training	40,000	16,195	36,150
Dues	2,500	2,798	3,111
Conferences	3,000	5,502	5,343
Legal publications/printing	3,000	4,901	3,995
Police supplies	12,500	8,647	5,867
Weapons and ammunition	7,000	13,947	7,246
Uniforms	18,000	15,010	26,337
Contract expenses	500	-	58
Investigations	500	923	1,268
Subscriptions	3,500	3,056	4,349
Immunizations	250	-	-
Special Response Team	2,000	2,000	2,000
Drug Testing	1,500	-	-
Contractual services	33,000	33,452	30,832
Total sheriff	4,698,651	4,782,827	4,067,935
Corrections:			
Salary - deputies	2,699,247	2,690,113	2,227,084
Salary - overtime	36,720	85,967	61,211
Salary - other	474,381	464,555	420,572
Salary - food management	79,730	77,155	76,107
Contractual services	89,460	83,675	93,886
Supplies	15,000	5,877	9,456
Equipment maintenance	6,000	1,591	6,586
Training	18,100	6,950	13,757
Medical expenses	63,240	45,579	52,126
Food services	153,000	167,303	135,854
Circuit Court Judge	-	-	1,483
Uniforms	10,000	8,090	6,265
Prisoner transport	8,000	9,108	3,867
Drug Testing	1,500	-	-
Courthouse security maintenance	4,000	-	-
Total corrections	3,658,378	3,645,963	3,108,254

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
KenCom Operations:			
Salary - director	\$ 87,105	92,574	84,568
Salary- assistant director	65,411	68,339	63,506
Salary - supervisors	173,589	119,938	134,522
Salary - contractual recorder	750	-	-
Salary - regular	856,151	777,432	735,330
Salary - overtime	90,000	115,516	103,769
Salaries - training	9,200	2,271	4,983
Holiday pay	60,000	39,626	44,898
Supplies	3,000	2,390	1,537
Mileage	2,000	1,934	824
Postage	350	139	220
Books/subscription	200	-	30
Dues/subscriptions	1,500	510	1,358
Training conferences	2,500	1,052	768
Equipment maintenance	6,000	4,300	5,792
Printing/publications	1,250	321	-
Radio lines	54,000	49,801	46,367
Training	6,000	5,501	2,928
Weather system rent	-	-	226
Leads service charges	18,000	13,804	14,681
Employee screening	1,000	841	-
Telephone	2,500	1,643	1,695
Total KenCom Operations	1,440,506	1,297,932	1,248,002
Merit Commission:	10,000	2,860	13,830
Circuit Court Judge:			
Salaries	43,825	43,825	42,966
Bailiffs	84,004	75,684	66,811
Training	2,000	3,509	7,567
Judges' salaries	2,500	1,772	1,780
Part time bailiff per diem	-	9,165	5,755
Supplies	7,723	5,937	2,436
Postage	39,035	45,357	30,354
Court reporter and transcriptions	1,000	3,576	860
Law library	-	-	-
Statutory expenses	60,000	96,516	76,762
Total circuit court judge	240,087	285,341	235,291

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Circuit Court Clerk:			
Office head salary	\$ 83,200	83,285	80,000
Other salaries	444,886	458,081	438,005
Additional salaries	5,000	3,093	7,596
Mileage	1,500	307	1,126
Supplies	12,000	10,847	12,125
Postage	10,000	8,134	10,210
Dues	1,200	300	350
Conferences	2,300	1,536	2,085
Legal fees	2,500	-	-
Printing forms	25,000	23,523	18,723
Total circuit court clerk	587,586	589,106	570,220
Coroner:			
Salary	52,000	52,000	50,000
Other salaries	32,703	33,340	32,059
Mileage	400	467	381
Postage	600	528	345
Per Call	15,000	5,123	9,842
Coroner Assistance Per Call	-	12,307	7,630
Supplies	2,500	3,419	3,174
Cellular phone	4,000	5,822	5,965
Pager expense	1,000	477	820
Vehicle maintenance	5,000	5,296	4,330
Dues and conferences	1,200	1,079	924
Autopsies	17,500	17,625	16,700
Toxicology testing	5,000	5,167	6,868
Training	8,000	4,248	4,893
X-rays	2,000	-	-
Personal Property Disposal	800	65	380
Morgue supplies	5,000	2,709	2,981
Total coroner	152,703	149,672	147,292

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

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Combined Court Services:			
Salary - supervisor/juvenile	\$ 414,855	-	-
Court director	63,784	63,783	62,808
Salaries - probation	90,402	442,648	427,563
Salaries - secretarial	96,035	78,619	94,150
Circuit admin. expense	3,250	14,408	2,367
Supplies	6,500	6,426	5,438
Postage	3,000	3,841	3,762
Dues and conferences	-	-	968
Book and subscriptions	100	-	135
Medical expenses	1,000	-	-
Auto expense	4,000	1,547	3,199
Software Maintenance	-	-	-
Kane Juvenile Detention	160,000	124,323	175,247
Contractual services	4,000	3,190	3,429
Board & care	200,000	146,067	154,989
Total Combined Court Services	1,046,926	884,852	934,055
Public Defender:			
Salary - public defender	149,857	149,857	149,857
Other salaries	36,256	36,256	35,545
Conflict attorney	10,000	1,500	-
Assistant public defenders	185,690	182,559	161,193
PI Investigators	10,000	-	-
Supplies	2,500	2,483	1,118
Postage	1,500	1,426	939
Interpreter services	1,000	-	30
Books and subscriptions	3,000	2,852	2,335
Education & conferences	6,000	3,221	3,429
Subpoena witness fees	1,000	-	-
Training	4,000	997	425
Contractual Services	40,000	7,538	11,027
Dues and Memberships	3,000	2,448	3,003
Statutory expenses/investigators	-	1,869	2,137
Transcripts	2,000	2,000	509
Total public defender	455,803	395,006	371,547
State's Attorney:			
Office head salary	166,508	166,508	166,508
Salary - Assistant State's Attorney	658,042	642,395	577,385
Office salaries	318,887	316,450	309,797
Salary - Investigators	-	-	4,845
Temporary Help-Intern	22,000	14,327	23,417
Supplies	9,000	10,815	14,649
Postage	10,750	10,045	12,380

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
State's Attorney: (Continued)			
Dues	\$ 2,000	5,047	5,047
Conferences	3,250	951	2,231
Books and subscriptions	7,500	5,240	6,868
Contractual services	15,000	16,500	32,908
Child advocacy board	15,000	11,041	-
Transcripts	15,500	11,289	9,694
Training	1,750	978	2,165
Cell Phone	4,000	3,785	4,320
Special Litigation Fee	-	-	-
Trials and hearings	22,500	13,105	18,693
Appellate services	15,000	15,000	15,000
Total state's attorney	1,286,687	1,243,476	1,205,907
Board of Review:			
Salaries	47,135	47,135	44,135
Conferences and education	1,500	243	403
Supplies	2,700	2,350	2,272
Postage	3,500	3,898	3,471
Mileage	1,000	-	187
Dues	600	-	195
Legal publications	2,000	1,160	852
Contractual services	25,000	6,000	-
Total board of review	83,435	60,786	51,515
County Treasurer:			
Office head salary	83,200	83,200	80,000
Other salaries	196,340	196,340	190,575
Temporary salaries	2,000	-	-
Overtime	2,500	562	317
Temporary Help - Non Salary	2,500	1,934	3,779
Mileage	800	360	533
Supplies	6,800	4,433	3,936
Postage	25,000	20,911	21,830
Dues	850	855	1,035
Conferences	2,000	627	71
Legal publications	3,000	1,571	2,543
Payroll forms	3,000	2,054	2,828
Contractual services	11,000	7,236	15,909
Total county treasurer	338,990	320,083	323,356

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Soil and Water Conservation:			
Educ. coordinator salary	\$ 12,448	12,448	12,204
Soil and Water Grant	25,000	24,999	-
Educ. coordinator travel	1,187	1,187	1,164
Office supplies	256	256	248
Educ. newsletter postage	-	-	-
Copier/copying	437	437	428
Workshops	126	126	124
Educ. supplies	1,751	1,751	1,717
Educ. newsletter	126	126	124
Educ. contest & awards	253	253	248
Soil stewardship material	126	126	124
Total soil and water conservation	41,710	41,709	16,381
Employee Health Insurance:			
Employee reimbursements	-	-	-
Premiums	3,677,883	3,550,599	3,298,834
Total employee health insurance	3,677,883	3,550,599	3,298,834
Unemployment Compensation:	35,000	46,209	23,347
Chief County Assessing Office:			
Salary - supervisor	68,340	68,340	81,154
Other salaries	109,362	114,697	106,786
Salary - overtime	5,000	-	-
Mileage	3,200	550	1,441
Cellular Phone	-	-	76
Supplies	3,000	2,986	995
Postage	6,300	13,735	1,919
Tax notices and covers	1,000	-	-
Training	3,000	1,277	3,232
Dues	750	445	395
Books and subscriptions	400	391	-
Publications	60,000	35,095	25,093
Printing	17,500	5,683	11,766
Contractual services	5,000	3,260	-
Total Chief County Assessing Office	282,852	246,459	232,857

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Election Costs:			
Salaries	\$ 126,174	123,866	203,257
Election judge mileage	4,000	2,822	1,401
Supplies	100,000	12,385	38,207
Overtime	7,000	4,447	2,434
School for judges	3,000	-	750
Election judges per diem	90,000	86,165	44,260
Legal publications	6,000	4,135	1,293
Ballots	100,000	93,391	40,853
Contractual services	100,000	67,151	59,299
Extra help/overtime	11,000	11,612	3,693
Registration supplies	4,000	1,683	4,334
Polling place rental and miscellaneous expense	5,000	2,520	2,170
Polling place delivery & set-up	15,000	12,003	5,838
Precinct splits	2,500	-	-
Canvas	150	-	-
Total Election Costs	573,824	422,180	407,789
Auditing and Accounting:			
Auditing and accounting services	31,750	31,000	32,350
Emergency Management Agency:			
Salary - Director	5,987	6,306	6,126
Other salaries	3,495	3,329	3,234
Telephone	4,000	2,105	1,984
Mileage/auto fuel	750	166	-
Supplies	500	598	638
Postage	100	-	-
Vehicle repairs and maintenance	750	-	1,601
Training	1,500	934	1,067
Dues and conferences	500	-	500
Printing	100	-	-
Homeland security grant expense	-	-	-
Radio/siren maintenance	2,000	345	355
Total Emergency Management Agency	19,682	13,783	15,505

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

Detailed Statement of Expenditures
 Compared to Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Office of Administrative Services:			
Administration - salaries	\$ 179,719	179,719	174,517
Other salaries	87,400	87,400	84,863
Overtime salaries	700	346	93
Temporary Help/Interns	3,000	-	-
Mileage	1,400	310	1,281
Supplies	1,800	756	1,597
Postage	850	538	522
Equipment	-	-	-
Telephone	840	867	766
County supplies	700	153	680
Advertisements	3,500	311	1,797
Dues	1,600	1,320	1,564
Conferences	1,300	90	220
Books and subscriptions	250	195	239
Legal publications	-	-	100
Labor negotiation expense	105,000	66,219	127,911
Flu shots	1,300	-	1,245
Contractual services	70,350	33,385	25,147
Educational reimbursement	9,000	9,299	5,531
Training	500	180	199
Bristol Township compost fee	2,100	1,633	2,141
Employee assistance program	6,400	6,182	6,182
Employee recognition	2,000	2,090	-
Fiscal Agent Fees	700	-	-
Mayors and managers meeting	300	-	370
Total office of administrative services	480,709	390,993	436,965

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Capital Expenditures:			
Facilities management	\$ 123,704	148,234	97,073
County Clerk	-	-	-
Election Costs	-	-	-
Planning, Building, & Zoning	-	-	-
EMA	-	-	-
Corrections	-	-	-
Technology Services	-	-	46,759
Sheriff	80,000	79,951	105,670
Circuit Court Clerk	-	-	4,000
ESDA	-	-	-
Recorder's Doc Storage Fund	-	-	-
State's attorney	-	-	-
Office of Admin Services	-	-	-
Mapping	-	-	-
County highway	-	-	-
Public defender	-	-	-
Coroner	-	-	-
Treasurer	-	-	-
Public Defender	-	-	-
Total capital expenditures	203,704	228,185	253,502
General Insurance and Bonds:	3,000	1,300	1,358
Technology Services:			
Supervisor salary	97,142	97,142	94,313
Other salaries	207,037	207,037	194,430
Milcage	500	284	405
Office supplies	1,500	1,762	1,050
Postage	300	114	131
Dues	200	-	-
Training	3,900	-	292
Conferences	1,000	-	-
Books & subscriptions	100	-	-
Cell Phone	3,200	4,798	3,403
Overtime	-	-	-

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Technology Services: (Continued)			
Central computer supplies	\$ 40,000	38,139	33,991
Computer main./software	98,300	82,847	183,449
Computer maint./hardware	143,800	121,112	149,340
Contractual services	44,200	23,024	26,049
Vehicle maintenance	300	35	108
Total Technology Services	641,479	576,294	686,961
Jury Commission:			
Salaries - jury commission	5,627	5,625	5,515
Supplies	3,500	3,034	4,880
Postage	3,000	6,572	3,428
Petit juror per diem	17,500	24,615	17,404
Training	1,500	1,432	2,624
Grand juror per diem	7,500	7,852	6,948
Coroner juror per diem	2,500	1,739	1,631
Meals	5,000	1,639	1,212
Jury System Update	-	2,547	21,990
Automation	4,440	1,393	3,745
Total jury commission	50,567	56,448	69,377
Regional planning commission:			
Postage	\$ -	-	155
Reporter	-	-	385
Legal Publications	-	-	1,145
Memberships	-	-	-
Contractual services	-	-	4,552
LRMP Update	-	-	-
Consultant	-	-	-
Supplies	-	-	57
Total regional planning commission	-	-	6,294

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

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-5
(Continued)

Detailed Statement of Expenditures
Compared to Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Ad hoc zoning committee:			
Postage	-	-	-
Reporter	-	-	770
Supplies	-	-	-
Contractual Services	-	-	9,274
Consultant	-	-	-
Engineering - SEC Ord Update	-	-	-
Engineering - Stream/Wetland Ord Up	-	-	-
Special Meeting Expenses	-	-	-
Reproduction	-	-	-
Total ad hoc zoning committee	-	-	10,044
Postage County Building:			
Postage Supplies	1,300	-	1,058
Miscellaneous	1,200	1,054	746
Equipment rental/reset charges	2,600	2,441	2,441
Prepaid postage	50,000	30,000	60,000
Total postage county building	55,100	33,495	64,245
Property Tax Services:			
Contractual Services	62,000	66,133	67,050
Contingency:			
Contingency	162,011	-	262,375
Total contingency	162,011	-	262,375
Total General Fund	\$ 23,067,040	22,137,593	20,790,630

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, 2010

<u>Assets</u>	
Cash	\$ 811,664
Cash restricted	1,654
Fee receivable	8,801
Property tax receivable	757,000
Grant receivable	189,379
Receivable from other funds	14,104
Immunization inventory	47,377
	<hr/>
Total assets	\$ 1,829,979
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 152,717
Deferred revenue- property taxes	757,000
Deferred grant revenue	-
	<hr/>
Total liabilities	909,717
Fund Balance:	
Unreserved fund balance	920,262
	<hr/>
Total liabilities and fund balance	\$ 1,829,979
	<hr/> <hr/>

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
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 757,000	753,680	743,426
Revenues from services:			
Woman's health fair	-	13,396	3,000
Direct care - fees	137,000	110,230	133,698
Inspection fees - wells and septic	5,000	8,160	8,835
Inspection fees - restaurants	133,000	151,952	148,247
Tanning fees	1,500	1,450	1,150
Kendall Co. well permit fee	5,000	6,475	10,650
Solid waste fees	2,000	1,685	2,195
Immunization clinic	20,000	21,926	30,221
Hepatitis B shots	45,000	58,037	64,290
Fht clinic	9,000	3,676	7,329
TB board contract	2,000	22,355	4,765
Plat review fees	1,000	3,050	-
Facility utilization contract	9,720	10,504	14,556
DCFS Counseling	3,300	3,765	4,667
Food Handling Permit Fees	-	-	-
Coffee Revenue	1,000	1,047	1,159
Radon test kit fees	-	-	4,533
Fox Valley United Way	29,640	38,515	42,774
Total revenues from services	404,160	456,223	482,069
Revenues from grants:			
Grants - direct care	-	72,393	90,450
IACC/Com Ed Rate Relief	-	(189)	2,075
IDHFS Energy Conservation	-	-	-
State public health grant	63,201	63,201	61,305
First Offender-Behavioral	125,944	60,650	14,612
Public Aid - FCM	75,000	95,743	126,275
State grant - tobacco prevention	24,233	24,568	20,311
State grant - family case management	105,575	103,575	104,675
IL violence protection grant	19,500	22,886	16,114
Pandemic Flu	-	-	-
CRI grant	-	50,005	44,380
Non-community well grant	1,000	1,062	1,050

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
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues from grants: (Cont.)			
Public Aid - immunizations	\$ 20,000	60,261	1,868
State grant - lead prevention	-	406	756
Bio-terrorism Grant	136,898	362,402	68,181
Title III NIAA Aging	7,290	8,072	9,683
WIC Grant	158,100	150,200	144,600
Supplemental Nutrition -WIC	-	530,227	573,743
K/G CAT grants from DCCA	2,401,918	2,923,780	2,052,812
West Nile virus grant	9,500	10,238	24,548
FCM - Homeless services	70,000	9,918	18,985
USDA - Housing Preservation	-	-	53,030
Teen Parent Services Grant	31,200	19,300	32,927
State Grant-Dental	-	-	-
ARRA Grant	-	21,500	-
Donated vaccines	-	153,521	125,461
Total revenues from grants	3,249,359	4,743,719	3,587,841
Interest income	1,200	72	173
Miscellaneous income	8,200	12,567	9,099
Total revenues	4,419,919	5,966,261	4,822,608
Expenditures:			
Salary - administration	455,685	403,404	442,315
Salary - admissions serv/eval	581,083	597,965	524,494
Salary - behavioral health unit	520,589	483,147	490,937
Salary - public health unit	784,838	743,226	752,269
Salary - information services	130,659	143,367	127,971
Salary - overtime	-	1,138	706
Mileage	41,760	21,946	20,614
Supplies - non-medical	32,184	52,196	33,092
Supplies - medical	18,100	8,059	18,469
Community education supplies	10,750	10,061	7,180
Postage	7,000	7,141	5,683
Telephone	15,490	15,091	10,026
Conferences and training	268,359	23,466	26,826
Printing	16,100	15,181	15,977
Advertising - personnel	3,800	19,296	2,871
Administrative rent	169,711	169,712	165,572
Direct client assistance	1,984,281	3,023,756	2,108,814

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
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Expenditures: (Cont.)			
Dues and subscriptions	\$ 8,550	9,236	5,899
Building Maintenance	5,000	-	-
Children's programs	-	-	-
Capital expenditures	46,800	34,215	42,119
Contractual services	7,000	182,915	163,891
Hepatitis B vaccine	44,000	45,953	39,165
Vehicle maintenance	1,000	2,500	439
Solid waste	3,000	3,267	1,678
Facility consolidation	70,000	4,972	1,027
Vaccines	90,000	164,695	137,550
IPLAN	3,000	4,317	-
IL violence protection	19,500	19,684	19,131
Title III - E caregiver support	-	-	700
Homeless expense	-	-	-
Supplemental Food Coupons	275,000	530,227	573,743
Psychological testing materials	2,000	617	597
Misc. Expense	-	25,773	-
Uncollectables	-	4,690	-
Refunds	6,000	1,266	4,039
Total expenditures	5,621,239	6,772,479	5,743,794
Excess (deficiency) of revenues over (under) expenditures	(1,201,320)	(806,218)	(921,186)
Other financing sources (uses):			
Operating transfers to:			
Insurance Reimbursement	(13,600)	(13,600)	(13,600)
Operating transfers from:			
Mental Health Fund	792,048	788,898	728,875
Senior Citizens Fund	66,412	64,804	66,413
Total other financing sources (uses)	844,860	840,102	781,688
Net change in fund balance	\$ (356,460)	33,884	(139,498)
Fund balance, beginning of year		886,378	1,025,876
Fund balance, end of year		920,262	886,378

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, 2010

<u>Assets</u>	
Cash in bank	\$ 970,637
Property tax receivable-IMRF	2,155,504
Property tax receivable-Social Security	1,290,746
Replacement taxes receivable	<u>35,541</u>
 Total assets	 <u>\$ 4,452,428</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenues-property taxes IMRF	\$ 2,155,504
Deferred revenues-property taxes Social Security	<u>1,290,746</u>
 Total liabilities	 <u>3,446,250</u>
Fund Balance:	
Unreserved fund balance-IMRF	\$ 523,582
Unreserved fund balance-Social Security	<u>482,596</u>
Unreserved fund balance-Total	<u>1,006,178</u>
 Total liabilities and fund balance	 <u>\$ 4,452,428</u>

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

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
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes-IMRF	\$ 2,076,000	2,067,346	1,969,450
Property taxes-Social Security	1,243,000	1,237,937	1,164,058
Personal Property Replacement Tax	155,000	189,349	175,283
Interest income	1,000	315	728
Employee contributions	2,400,000	2,367,020	2,163,720
Miscellaneous	-	-	-
Forest Preserve reimbursement	81,000	89,712	67,424
Total revenues	5,956,000	5,951,679	5,540,663
Expenditures:			
Contributions to Social Security System	2,840,000	2,689,486	2,475,081
Contributions to Illinois Municipal Retirement System	3,615,000	3,423,368	2,898,371
Total expenditures	6,455,000	6,112,854	5,373,452
Excess (deficiency) of revenues over (under) expenditures	(499,000)	(161,175)	167,211
Other financing sources (uses):			
Transfer from VAC	29,934	30,540	25,056
Transfer from animal control	20,350	19,576	16,850
Total other financing sources (uses)	50,284	50,116	41,906
Net change in fund balance	\$ <u>(448,716)</u>	(111,059)	209,117
Fund balance, beginning of year		1,117,237	908,120
Fund balance, end of year		<u>1,006,178</u>	<u>1,117,237</u>

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

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX FUND

SCHEDULE A-10

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 2,603,100
Accounts receivable	784,201
Total Assets	\$ 3,387,301
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 203,033
Fund Balance:	
Unreserved fund balance	3,184,268
Total Liabilities and Fund Balance	\$ 3,387,301

SCHEDULE A-11

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income	\$ 10,000	6,522	8,432
Other income	-	347,058	228,495
Transportation sales tax	4,000,000	4,209,114	4,164,421
Total revenues	4,010,000	4,562,694	4,401,348
Expenditures:			
Road & bridge construction	3,000,000	2,839,851	3,014,032
Land acquisition	600,000	188,430	393,526
Engineering cost	250,000	308,597	387,027
Total expenditures	3,850,000	3,336,878	3,794,585
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 160,000</u>	1,225,816	606,763
Fund balance, beginning of year		1,958,452	1,351,689
Fund balance, end of year		<u>3,184,268</u>	<u>1,958,452</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, 2010

<u>Assets</u>	
Cash in Bank	\$ 928,812
Accounts Receivable	705,905
Total Assets	<u>\$ 1,634,717</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts Payable	\$ -
Fund Balance:	
Unreserved fund balance	1,634,717
Total liabilities and fund balance	<u>\$ 1,634,717</u>

SCHEDULE A-13

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Sales tax	\$ 4,000,000	4,209,113	4,164,421
Interest income	30,000	11,039	39,663
Total Revenues	<u>4,030,000</u>	<u>4,220,152</u>	<u>4,204,084</u>
Expenditures:			
Public safety	-	-	-
Excess (deficiency) of revenues over (under) expenditures	4,030,000	4,220,152	4,204,084
Other financing sources (uses):			
Operating transfers (out) - PBC lease	(1,000,000)	(1,000,000)	(1,000,000)
Public Safety Capital Projects Fund	(300,000)	(300,000)	(200,000)
General Fund	(2,143,225)	(2,143,225)	(2,101,200)
Jail Addition Debt Service	(342,313)	(342,313)	(289,738)
Court Exp 2007A Debt Service	(322,815)	(322,815)	(1,196,732)
Court Exp 2008 Debt Service	(773,840)	(773,840)	-
Court Exp 2009 Debt Service	(680,768)	(680,768)	-
Total other financing sources (uses):	<u>(5,562,961)</u>	<u>(5,562,961)</u>	<u>(4,787,670)</u>
Net change in fund balance	<u>\$ (1,532,961)</u>	(1,342,809)	(583,586)
Fund balance, beginning of year		2,977,526	3,561,112
Fund balance, end of year		<u>1,634,717</u>	<u>2,977,526</u>

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

OTHER SUPPLEMENTAL INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds						
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	Economic Development Commission
<u>Assets</u>							
Cash in bank	\$ 14,503,558	2,111	1,160,057	73,136	1,295,398	819,202	9,354
Receivables:							
Property taxes	6,396,235	-	594,000	1,465,200	-	-	-
Motor fuel tax	176,381	-	-	-	176,381	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	220,465	267	-	50,065	-	17,457	-
Prepaid expenses	1,732,807	-	-	-	-	-	-
Notes receivable	841,972	-	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 23,871,418	2,378	1,754,057	1,588,401	1,471,779	836,659	9,354
<u>Liabilities and Fund Balance</u>							
Accounts payable	\$ 108,559	-	13,187	58,088	-	-	-
Deferred revenues	6,396,235	-	594,000	1,465,200	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	14,104	-	-	-	-	-	-
Overdraft payable	4,438	-	-	-	-	-	-
Total liabilities	6,523,336	-	607,187	1,523,288	-	-	-
Capital reserve	2,558,243	-	-	-	-	-	-
Debt reserve	1,741,486	-	-	-	-	-	-
Approved project	1,471,779	-	-	-	1,471,779	-	-
Unreserved	11,576,574	2,378	1,146,870	65,113	-	836,659	9,354
Total fund balance	17,348,082	2,378	1,146,870	65,113	1,471,779	836,659	9,354
Total liabilities and fund balance	\$ 23,871,418	2,378	1,754,057	1,588,401	1,471,779	836,659	9,354

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance Fund
<u>Assets</u>						
Cash in bank	\$ 39	9,715	160,567	186,055	47	105,325
Receivables:						
Property taxes	182,058	5,000	-	737,900	928,392	371,007
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 182,097</u>	<u>14,715</u>	<u>160,567</u>	<u>923,955</u>	<u>928,439</u>	<u>476,332</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	2,880
Deferred revenues	182,058	5,000	-	737,900	928,392	371,007
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>182,058</u>	<u>5,000</u>	<u>-</u>	<u>737,900</u>	<u>928,392</u>	<u>373,887</u>
Capital reserve	-	-	-	-	-	-
Debt reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	<u>39</u>	<u>9,715</u>	<u>160,567</u>	<u>186,055</u>	<u>47</u>	<u>102,445</u>
Total fund balance	<u>39</u>	<u>9,715</u>	<u>160,567</u>	<u>186,055</u>	<u>47</u>	<u>102,445</u>
Total liabilities and fund balance	<u>\$ 182,097</u>	<u>14,715</u>	<u>160,567</u>	<u>923,955</u>	<u>928,439</u>	<u>476,332</u>

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
<u>Assets</u>						
Cash in bank	\$ 559,488	-	185,844	566,965	813,813	28,482
Receivables:						
Property taxes	-	25,000	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	22,327	-	1,883	23,209	14,860	2,145
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>581,815</u>	<u>25,000</u>	<u>187,727</u>	<u>590,174</u>	<u>828,673</u>	<u>30,627</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	-	-	-	856	6,307	1,399
Deferred revenues	-	25,000	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	4,438	-	-	-	-
Total liabilities	<u>-</u>	<u>29,438</u>	<u>-</u>	<u>856</u>	<u>6,307</u>	<u>1,399</u>
Capital reserve	-	-	-	-	-	-
Debt reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	<u>581,815</u>	<u>(4,438)</u>	<u>187,727</u>	<u>589,318</u>	<u>822,366</u>	<u>29,228</u>
Total fund balance	<u>581,815</u>	<u>(4,438)</u>	<u>187,727</u>	<u>589,318</u>	<u>822,366</u>	<u>29,228</u>
Total liabilities and fund balance	<u>\$ 581,815</u>	<u>25,000</u>	<u>187,727</u>	<u>590,174</u>	<u>828,673</u>	<u>30,627</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds					
	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
<u>Assets</u>						
Cash in bank	\$ 24,288	26	344	48,324	749,877	281,147
Receivables:						
Property taxes	-	343,678	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	17,796	6,240
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	\$ 24,288	343,704	344	48,324	767,673	287,387
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	2,735	-
Deferred revenues	-	343,678	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	-	343,678	-	-	2,735	-
Capital reserve	-	-	-	-	-	-
Debt reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	24,288	26	344	48,324	764,938	287,387
Total fund balance	24,288	26	344	48,324	764,938	287,387
Total liabilities and fund balance	\$ 24,288	343,704	344	48,324	767,673	287,387

Combining Balance Sheet
November 30, 2010

	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	\$ 497,762	93,552	17,252	-	6,861	125,103
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	37,688	4,721	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	\$ 535,450	98,273	17,252	-	6,861	125,103
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	2,366	-	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	-	-	2,366	-	-	-
Capital reserve	-	-	-	-	-	-
Debt reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	535,450	98,273	14,886	-	6,861	125,103
Total fund balance	535,450	98,273	14,886	-	6,861	125,103
Total liabilities and fund balance	\$ 535,450	98,273	17,252	-	6,861	125,103

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2010

	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	\$ 100,000	23,294	5,839	12,567	340,987	-	21
Receivables:							
Property taxes	-	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	19,521	-
Prepaid expenses	-	-	-	-	-	-	-
Notes receivable	-	23,743	-	-	-	-	-
Due from others	-	-	-	-	-	-	-
Total assets	\$ 100,000	47,037	5,839	12,567	340,987	19,521	21
<u>Liabilities</u>							
Accounts payable	\$ -	-	-	-	-	19,521	-
Deferred revenues	-	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-	-
Due to others	-	14,104	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	-	14,104	-	-	-	19,521	-
Capital reserve	-	-	-	-	-	-	-
Debt reserve	-	-	-	-	-	-	-
Approved project	-	-	-	-	-	-	-
Unreserved	100,000	32,933	5,839	12,567	340,987	-	21
Total Equity	100,000	32,933	5,839	12,567	340,987	-	21
Total liabilities and equity	\$ 100,000	47,037	5,839	12,567	340,987	19,521	21

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds					
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve	Restricted Economic Development
<u>Assets</u>						
Cash in bank	\$ -	29,314	4,750	8,060	1,500,000	1,913,150
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	940	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	818,229
Due from others	-	-	-	-	-	-
Total assets	\$ -	29,314	4,750	9,000	1,500,000	2,731,379
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	940	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	-	-	-	940	-	-
Debt reserve	-	-	-	-	-	-
Grant reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	-	29,314	4,750	8,060	1,500,000	2,731,379
Total fund balance	-	29,314	4,750	8,060	1,500,000	2,731,379
Total liabilities and fund balance	\$ -	29,314	4,750	9,000	1,500,000	2,731,379

Combining Balance Sheet
November 30, 2010

	Special Revenue Funds			
	Circuit Clerk Operation/Admin Fund	Kendall County Area Transit Fund	Coroner's Expense Fund	PBC Lease Fund
<u>Assets</u>				
Cash in bank	57,990	118,166	1,500	864
Receivables:				
Property taxes	-	-	-	1,744,000
Motor fuel tax	-	-	-	-
Sales taxes	-	-	-	-
Other receivables	1,346	-	-	-
Prepaid expenses	-	-	-	-
Notes receivable	-	-	-	-
Due from others	-	-	-	-
Total assets	59,336	118,166	1,500	1,744,864
<u>Liabilities and Fund Balance</u>				
Accounts payable	-	280	-	-
Deferred revenues	-	-	-	1,744,000
Accrued interest	-	-	-	-
Due to others	-	-	-	-
Overdraft payable	-	-	-	-
Total liabilities	-	280	-	1,744,000
Debt reserve				
Grant reserve				
Approved project				
Unreserved	59,336	117,886	1,500	864
Total fund balance	59,336	117,886	1,500	864
Total liabilities and fund balance	59,336	118,166	1,500	1,744,864

Combining Balance Sheet
November 30, 2010

	Capital Projects Funds					
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Courthouse Exp Construction
<u>Assets</u>						
Cash in bank	\$ 1,048,827	34,010	1,131,957	70,000	178,951	94,498
Receivables:						
Property taxes	-	-	-	-	-	-
Motor fuel tax	-	-	-	-	-	-
Sales taxes	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Due from others	-	-	-	-	-	-
Total assets	<u>\$ 1,048,827</u>	<u>34,010</u>	<u>1,131,957</u>	<u>70,000</u>	<u>178,951</u>	<u>94,498</u>
<u>Liabilities and Fund Balance</u>						
Accounts payable	\$ -	-	-	-	-	-
Deferred revenues	-	-	-	-	-	-
Accrued interest	-	-	-	-	-	-
Due to others	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	-	-	-	-	-	-
Capital reserve	1,048,827	34,010	1,131,957	70,000	178,951	94,498
Debt reserve	-	-	-	-	-	-
Approved project	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-
Total fund balance	<u>1,048,827</u>	<u>34,010</u>	<u>1,131,957</u>	<u>70,000</u>	<u>178,951</u>	<u>94,498</u>
Total liabilities and fund balance	<u>\$ 1,048,827</u>	<u>34,010</u>	<u>1,131,957</u>	<u>70,000</u>	<u>178,951</u>	<u>94,498</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-1
(Continued)

Combining Balance Sheet
November 30, 2010

	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
<u>Assets</u>			
Cash in bank	851	1,290	6,538
Receivables:			
Property taxes	-	-	-
Motor fuel tax	-	-	-
Sales taxes	-	-	-
Other receivables	-	-	-
Prepaid expenses	182,375	305,931	1,244,501
Notes receivable	-	-	-
Due from others	-	-	-
Total assets	183,226	307,221	1,251,039
<u>Liabilities and Fund Balance</u>			
Accounts payable	-	-	-
Deferred revenues	-	-	-
Accrued interest	-	-	-
Due to others	-	-	-
Overdraft payable	-	-	-
Total liabilities	-	-	-
Capital reserve	-	-	-
Debt reserve	183,226	307,221	1,251,039
Approved project	-	-	-
Unreserved	-	-	-
Total fund balance	183,226	307,221	1,251,039
Total liabilities and fund balance	183,226	307,221	1,251,039

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds						Economic Development Commission
	Totals	Animal Control	County Bridge	Highway Fund	Motor Fuel Tax	Court Automation	
Revenues:							
Taxes	\$ 6,030,807	-	591,826	1,459,437	-	-	-
Intergovernmental	2,548,525	-	-	-	2,378,275	-	-
Licenses/permits	-	-	-	-	-	-	-
Revenue from services, fines & forfeitures	2,598,011	161,504	-	81,042	-	254,440	-
Fines and forfeitures	-	-	-	-	-	-	-
Grants	3,293,820	-	-	-	3,087,023	-	-
Interest on investments	56,304	-	56	139	2,337	-	-
Miscellaneous	664,235	4,180	136,486	104,764	-	-	-
Total revenues	15,191,702	165,684	728,368	1,645,382	5,467,635	254,440	-
Expenditures:							
General government	4,709,616	-	-	-	-	-	-
Judiciary and courts	606,438	-	-	-	-	134,910	-
Education	178,000	-	-	-	-	-	-
County development	23,317	-	-	-	-	-	3,674
Public safety	268,348	135,312	-	-	-	-	-
Highways & bridges	7,345,758	-	210,798	1,599,799	5,425,302	-	-
Public health	401,797	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Capital Outlay	4,774,858	-	-	-	-	-	-
Debt Service	11,550,337	-	-	-	-	-	-
Total expenditures	29,858,469	135,312	210,798	1,599,799	5,425,302	134,910	3,674
Excess (deficiency) of revenues over (under) expenditures	(14,666,767)	30,372	517,570	45,583	42,333	119,530	(3,674)
Other financing sources (uses):							
Bond Refinance Exp	(54,271)	-	-	-	-	-	-
Bond Proceeds	8,625,000	-	-	-	-	-	-
Premium (Discount)	471,146	-	-	-	-	-	-
Transfer in	4,420,262	-	62,967	-	-	-	4,000
Transfer out	(1,442,169)	(44,576)	-	-	-	-	-
Total other financing sources (uses)	12,019,968	(44,576)	62,967	-	-	-	4,000
Fund balance, beginning of year	19,994,881	16,582	566,333	19,530	1,429,446	717,129	9,028
Fund balance, end of year	\$ 17,348,082	2,378	1,146,870	65,113	1,471,779	836,659	9,354

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds					
	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Mental Health	Veterans' Assistance Fund
Revenues:						
Taxes	\$ 177,957	5,035	-	716,152	924,585	362,601
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	22,660	-	-	-
Grants	-	-	-	-	-	-
Interest on investments	14	-	-	68	88	35
Miscellaneous	-	-	-	27,336	-	-
Total revenues	177,971	5,035	22,660	743,556	924,673	362,636
Expenditures:						
General government	-	-	-	817,824	-	325,692
Judiciary and courts	-	-	-	-	-	-
Education	178,000	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	892	-	-	-	-
Public health	-	-	-	-	135,361	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	178,000	892	-	817,824	135,361	325,692
Excess (deficiency) of revenues over (under) expenditures	(29)	4,143	22,660	(74,268)	789,312	36,944
Other financing sources (uses):						
Transfer in	-	-	-	16,100	-	-
Transfer out	-	-	-	-	(789,296)	(52,457)
Total other financing sources (uses)	-	-	-	16,100	(789,296)	(52,457)
Fund balance, beginning of year	68	5,572	137,907	244,223	31	117,958
Fund balance, end of year	\$ 39	9,715	160,567	186,055	47	102,445

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds					
	Recorders Document Storage	Tuberculosis	Child Support	Court Security	Probation Services	Drug Abuse
Revenues:						
Taxes	\$ -	14,066	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, fines & forfeitures	228,880	-	48,442	344,188	190,914	45,154
Grants	-	-	3,613	-	-	-
Interest on investments	-	1	-	-	-	-
Miscellaneous	-	564	-	-	-	-
Total revenues	228,880	14,631	52,055	344,188	190,914	45,154
Expenditures:						
General government	263,581	-	-	-	-	-
Judiciary and courts	-	-	24,527	39,613	227,415	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	69,022
Highways & bridges	-	-	-	-	-	-
Public health	-	26,564	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	263,581	26,564	24,527	39,613	227,415	69,022
Excess (deficiency) of revenues over (under) expenditures	(34,701)	(11,933)	27,528	304,575	(36,501)	(23,868)
Other financing sources (uses):						
Transfer in	-	-	-	-	399	-
Transfer out	-	-	-	(250,000)	(30,000)	-
Total other financing sources (uses)	-	-	-	(250,000)	(29,601)	-
Fund balance, beginning of year	616,516	7,495	160,199	534,743	888,468	53,096
Fund balance, end of year	\$ 581,815	(4,438)	187,727	589,318	822,366	29,228

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds					
	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
Revenues:						
Taxes	\$ -	330,088	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, fines & forfeitures	3,251	-	-	20,930	258,239	89,739
Grants	-	-	1,000	-	-	-
Interest on investments	-	32	-	-	-	-
Miscellaneous	-	-	-	-	-	137
Total revenues	3,251	330,120	1,000	20,930	258,239	89,876
Expenditures:						
General government	-	-	-	17,196	-	-
Judiciary and courts	-	-	-	-	108,118	69,965
Education	-	-	-	-	-	-
County development	-	-	3,738	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	239,872	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	-	239,872	3,738	17,196	108,118	69,965
Excess (deficiency) of revenues over (under) expenditures	3,251	90,248	(2,738)	3,734	150,121	19,911
Other financing sources (uses):						
Transfer in	-	-	-	-	-	-
Transfer out	-	(90,227)	-	-	-	-
Total other financing sources (uses)	-	(90,227)	-	-	-	-
Fund balance, beginning of year	21,037	5	3,082	44,590	614,817	267,476
Fund balance, end of year	\$ 24,288	26	344	48,324	764,938	287,387

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds					
	Geographic Information System- Mapping	Geographic Information System- Recorder	Sheriff Prevention- Alcohol/ Criminal Violence	PB & Z Hearing Officer Fund	Coroner Death Certificate Grant Fund	County Reserve Fund
Revenues:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, fines & forfeitures	385,471	48,350	8,550	1,050	-	-
Grants	-	-	-	-	-	67,612
Interest on investments	-	-	-	-	12	297
Miscellaneous	2,243	-	-	-	-	-
Total revenues	387,714	48,350	8,550	1,050	12	67,909
Expenditures:						
General government	242,717	40,788	-	-	-	-
Judiciary and courts	-	-	-	-	-	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	2,366	-	-	43,208
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Total expenditures	242,717	40,788	2,366	-	-	43,208
Excess (deficiency) of revenues over (under) expenditures	144,997	7,562	6,184	1,050	12	24,701
Other financing sources (uses):						
Transfer in	-	-	-	630	-	-
Transfer out	-	-	-	-	-	(270)
Total other financing sources (uses)	-	-	-	630	-	(270)
Fund balance, beginning of year	390,453	90,711	8,702	(1,680)	6,849	100,672
Fund balance, end of year	\$ 535,450	98,273	14,886	-	6,861	125,103

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	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	122,168	-	-	-	-	201,213	44,131
Grants	-	-	-	-	-	-	-
Interest on investments	-	-	-	18	-	-	1
Miscellaneous	-	-	-	-	24,611	-	-
Total revenues	122,168	-	-	18	24,611	201,213	44,132
Expenditures:							
General government	107,702	-	540	-	-	201,213	-
Judiciary and courts	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-
Highways & bridges	-	-	-	-	108,967	-	-
Public health	-	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-	-
Total expenditures	107,702	-	540	-	108,967	201,213	-
Excess (deficiency) of revenues over (under) expenditures	14,466	-	(540)	18	(84,356)	-	44,132
Other financing sources (uses):							
Transfer in	-	-	-	-	-	-	-
Transfer out	(117,786)	-	-	-	-	-	(62,966)
Total other financing sources (uses)	(117,786)	-	-	-	-	-	(62,966)
Fund balance, beginning of year	203,320	32,933	6,379	12,549	425,343	-	18,855
Fund balance, end of year	\$ 100,000	32,933	5,839	12,567	340,987	-	21

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds				
	Special Mines	Animal Population Control	State Pet Population	Fox Valley Ecosystem Agency	Special Reserve
Revenues:					
Taxes	\$ -	-	-	-	-
Intergovernmental	-	-	-	-	-
Licenses/permits	-	-	-	-	-
Revenue from services, fines & forfeitures	-	19,641	360	-	-
Grants	-	-	-	7,215	-
Interest on investments	-	-	-	3	-
Miscellaneous	-	-	-	10,612	-
Total revenues	-	19,641	360	17,830	-
Expenditures:					
General government	-	-	-	-	-
Judiciary and courts	-	-	-	-	-
Education	-	-	-	-	-
County development	-	-	-	15,905	-
Public safety	-	18,440	-	-	-
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Employee retirement costs	-	-	-	-	-
Total expenditures	-	18,440	-	15,905	-
Excess (deficiency) of revenues over (under) expenditures	-	1,201	360	1,925	-
Other financing sources (uses):					
Transfer in	19,869	-	-	-	50,000
Transfer out	-	-	-	-	-
Total other financing sources (uses)	19,869	-	-	-	50,000
Fund balance, beginning of year	(19,869)	28,113	4,390	6,135	1,450,000
Fund balance, end of year	\$ -	29,314	4,750	8,060	1,500,000

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE B-2
(Continued)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Special Revenue Funds				
	Restricted Economic Develop.	Circuit Clerk Operation /Admin Fund	Kendall County Area Transit Fund	Coroner's Expense Fund	PBC Lease Fund
Revenues:					
Taxes	-	-	-	-	1,449,060
Intergovernmental	-	-	-	-	-
Licenses/permits	-	-	-	-	-
Revenue from services, fines & forfeitures	-	16,194	-	1,500	-
Grants	-	-	127,357	-	-
Interest on investments	48,528	-	190	-	597
Miscellaneous	-	-	28,538	-	-
Total revenues	48,528	16,194	156,085	1,500	1,449,657
Expenditures:					
General government	-	-	237,363	-	2,455,000
Judiciary and courts	-	1,890	-	-	-
Education	-	-	-	-	-
County development	-	-	-	-	-
Public safety	-	-	-	-	-
Highways & bridges	-	-	-	-	-
Public health	-	-	-	-	-
Employee retirement costs	-	-	-	-	-
Total expenditures	-	1,890	237,363	-	2,455,000
Excess (deficiency) of revenues over (under) expenditures	48,528	14,304	(81,278)	1,500	(1,005,343)
Other financing sources (uses):					
Transfer in	-	-	50,923	-	1,000,000
Transfer out	(4,000)	-	-	-	(591)
Total other financing sources (uses)	(4,000)	-	-	-	999,409
Fund balance, beginning of year	2,686,851	45,032	148,241	-	6,798
Fund balance, end of year	2,731,379	59,336	117,886	1,500	864

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Capital Projects Funds					
	Capital Improvement	Jail Bond Proceeds Revenue	Public Safety Capital Improvement	Animal Control Capital Improvement	County Building Fund	Courthouse Expansion Construction
Revenues:						
Taxes	\$ -	-	-	-	-	-
Intergovernmental	-	-	-	-	170,250	-
Licenses/permits	-	-	-	-	-	-
Revenue from services, fines & forfeitures	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Interest on investments	-	70	-	-	-	1,515
Miscellaneous	155,052	-	-	-	-	-
Total revenues	155,052	70	-	-	170,250	1,515
Expenditures:						
General government	-	-	-	-	-	-
Judiciary and courts	-	-	-	-	-	-
Education	-	-	-	-	-	-
County development	-	-	-	-	-	-
Public safety	-	-	-	-	-	-
Highways & bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Employee retirement costs	-	-	-	-	-	-
Capital Outlay	141,124	20,819	-	-	1,291,299	3,321,616
Debt Service	-	9,031,486	-	-	-	-
Total expenditures	141,124	9,052,305	-	-	1,291,299	3,321,616
Excess (deficiency) of revenues over (under) expenditures	13,928	(9,052,235)	-	-	(1,121,049)	(3,320,101)
Other financing sources (uses):						
Bond Refinance Exp.	-	(54,271)	-	-	-	-
Bond proceeds	-	8,625,000	-	-	-	-
Premium (Discount)	-	471,146	-	-	-	-
Transfer in	175,000	-	300,000	-	300,000	-
Transfer out	-	-	-	-	-	-
Total other financing sources (uses)	175,000	9,041,875	300,000	-	300,000	-
Fund balance, beginning of year	859,899	44,370	831,957	70,000	1,000,000	3,414,599
Fund balance, end of year	\$ 1,048,827	34,010	1,131,957	70,000	178,951	94,498

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2010

	Debt Service Funds		
	Administrative Debt Service	Jail Bond Debt Service	Courthouse Debt Service
Revenues:			
Taxes	-	-	-
Intergovernmental	-	-	-
Licenses/permits	-	-	-
Revenue from services, fines & forfeitures	-	-	-
Grants	-	-	-
Interest on investments	222	334	1,747
Miscellaneous	169,712	-	-
Total revenues	169,934	334	1,747
Expenditures:			
General government	-	-	-
Judiciary and courts	-	-	-
Education	-	-	-
County development	-	-	-
Public safety	-	-	-
Highways & bridges	-	-	-
Public health	-	-	-
Employee retirement costs	-	-	-
Capital Outlay	-	-	-
Debt Service	286,704	285,800	1,946,347
Total expenditures	286,704	285,800	1,946,347
Excess (deficiency) of revenues over (under) expenditures	(116,770)	(285,466)	(1,944,600)
Other financing sources (uses):			
Bond Refinance Exp.	-	-	-
Bond proceeds	-	-	-
Premium (Discount)	-	-	-
Transfer in	120,638	342,313	1,977,423
Transfer out	-	-	-
Total other financing sources (uses)	120,638	342,313	1,977,423
Fund balance, beginning of year	179,358	250,374	1,218,216
Fund balance, end of year	183,226	307,221	1,251,039

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 2,111
Accounts receivable	267
	<hr/>
	\$ 2,378
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Salary payable	-
	<hr/>
Total liabilities	-
	<hr/>
Fund Balance:	
Unreserved fund balance	2,378
	<hr/>
Total liabilities and fund balance	\$ 2,378
	<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
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Tags and claims	\$ 165,000	128,985	162,920
Fines and fees	40,000	32,519	38,870
Miscellaneous	-	-	-
Donations	5,000	4,180	5,893
Total revenues	210,000	165,684	207,683
Expenditures:			
Administrator's salary	4,800	4,800	4,800
Other salaries	49,500	53,252	49,503
Salary - animal control warden	36,342	36,692	35,632
Salary - asst. animal control warden	28,591	15,080	27,958
Supplies	5,000	1,159	3,193
Postage	700	664	759
Vehicle expense/gas	4,000	2,198	2,167
Equipment	1,800	97	448
Observation and disposal	1,000	400	1,095
Training	2,000	225	2,674
Telephone/pager	1,200	1,043	1,017
Microchip	1,500	1,455	1,455
Transportation, board care	15,000	11,472	14,616
Reimbursements injured dogs	-	1,613	-
Kennel Improvements	-	-	15,345
Uniforms	400	300	473
Volunteers/Public Relations	900	125	242
Rabies tags	1,800	1,905	1,920
Capital Expenditures	15,000	2,782	-
Neuter/spay fee	600	50	320
Total expenditures	170,133	135,312	163,617
Excess (deficiency) of revenues over (under) expenditures	39,867	30,372	44,066
Other financing sources (uses):			
Transfer to General Fund	(25,000)	(25,000)	(25,000)
Transfer to IMRF/SS Fund	(20,350)	(19,576)	(16,850)
Transfer to AC Building Fund	(25,000)	-	(25,000)
Total other financing sources(uses)	(70,350)	(44,576)	(66,850)
Net change in fund balance	\$ (30,483)	(14,204)	(22,784)
Fund balance, beginning of year		16,582	39,366
Fund balance, end of year		2,378	16,582

COUNTY OF KENDALL, ILLINOIS
 COUNTY BRIDGE FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 1,160,057
Accounts receivable-state	-
Property taxes receivable	<u>594,000</u>
 Total assets	 <u>\$ 1,754,057</u>
 <u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 13,187
Deferred revenues- property taxes	<u>594,000</u>
 Total liabilities	 <u>607,187</u>
Fund Balance:	
Unreserved fund balance	<u>1,146,870</u>
 Total liabilities and fund balance	 <u>\$ 1,754,057</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Current taxes	\$ 594,000	591,826	593,442
Township reimbursements	-	-	2,643
Interest income	10,000	56	138
Other income	300,000	136,486	67,620
Total revenues	904,000	728,368	663,843
Expenditures:			
Township bridge program	-	-	285,293
Construction of bridges	600,000	210,798	660,895
Total expenditures	600,000	210,798	946,188
Excess (deficiency) of revenues over (under) expenditures	304,000	517,570	(282,345)
Other financing sources (uses):			
Transfer in	\$ -	62,967	203,491
Fund balance, beginning of year		147,568	226,422
Prior Period Adjustment		418,765	-
Fund balance, end of year		1,146,870	147,568

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE B-7

Balance Sheet
November 30, 2010

Assets

Cash in bank	\$	73,136
Property taxes receivable		1,465,200
Accounts receivable		<u>50,065</u>
Total assets	\$	<u>1,588,401</u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	58,088
Deferred revenues - property taxes		<u>1,465,200</u>
Total liabilities		1,523,288
Fund Balance:		
Unreserved fund balance		<u>65,113</u>
Total liabilities and fund balance	\$	<u>1,588,401</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY HIGHWAY FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Current taxes	\$ 1,465,200	1,459,437	1,392,300
Interest	1,000	139	323
Federal salary reimbursement	50,000	50,065	49,379
Engineering fees	25,000	30,977	32,036
Overweight permits	25,000	-	-
Reimbursements	-	12,722	-
Miscellaneous income	50,000	92,042	76,999
Total revenues	1,616,200	1,645,382	1,551,037
Expenditures:			
Salary - engineer	99,000	99,481	97,628
Other salaries	593,241	593,242	571,777
Utilities	1,000	-	-
Telephone	2,500	2,533	2,373
Mileage	5,000	4,043	4,535
Office supplies	3,000	1,818	2,396
Freight and postage	1,500	854	1,305
Equipment and maintenance	60,000	67,887	80,793
Building and grounds maint.	25,000	43,089	20,995
Dues and conferences	3,500	3,473	3,605
Overtime compensation	40,000	44,253	44,342
Temporary salaries	50,000	42,795	32,319
Gasoline and oil	100,000	93,135	74,120
Street lights and maintenance	20,000	20,253	18,738
Highway maintenance material	325,000	310,621	345,134
Pavement & stripping	35,000	19,364	35,951
Traffic signal maintenance	25,000	22,362	10,828
Sign supplies	25,000	19,261	26,198
Clothing allowance	2,100	2,100	2,800
Road and bridge maintenance	30,000	41,712	31,917
Capital equipment	180,000	165,530	152,132
Engineering supplies	5,000	1,993	6,514
Total expenditures	1,630,841	1,599,799	1,566,400
Excess (deficiency) of revenues over (under) expenditures	\$ (14,641)	45,583	(15,363)
Other financing sources (uses):			
Transfer in		-	-
Fund balance, beginning of year		19,530	34,893
Fund balance, end of year		65,113	19,530

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE B-9

Balance Sheet
November 30, 2010

Assets

Cash in bank	\$	1,295,398
State allotments receivable		<u>176,381</u>
Total assets	\$	<u><u>1,471,779</u></u>

Liabilities and Fund Balance

Liabilities:

Accounts payable	\$	<u>-</u>
Total liabilities		<u>-</u>

Fund Balance:

Reserved for Motor Fuel Projects		<u>1,471,779</u>
Total liabilities and fund balance	\$	<u><u>1,471,779</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
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
State allotments	\$ 1,300,000	2,191,514	1,580,442
County consolidated program	183,000	186,761	186,761
State grants	-	317,500	-
Federal funds	-	2,769,523	-
Interest income	10,000	2,337	6,554
Total revenues	1,493,000	5,467,635	1,773,757
Expenditures:			
Road construction and maintenance	2,000,000	5,425,302	1,000,000
Total expenditures	2,000,000	5,425,302	1,000,000
Excess (deficiency) of revenues over (under) expenditures	\$ (507,000)	42,333	773,757
Other financing sources (uses):			
Operating transfers in (out)		-	-
Fund balance, beginning of year		1,848,211	1,074,454
Prior Period Adjustment		(418,765)	-
Fund balance, end of year		1,471,779	1,848,211

COUNTY OF KENDALL, ILLINOIS
COURT AUTOMATION FUND

SCHEDULE B-11

Balance Sheet
November 30, 2010

Assets

Cash in bank	\$	819,202
Accounts receivable		<u>17,457</u>
Total assets	\$	<u><u>836,659</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>-</u>
Fund Balance:		
Reserved fund balance		<u>836,659</u>
Total liabilities and fund balance	\$	<u><u>836,659</u></u>

COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

SCHEDULE B-12

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected by circuit clerk	\$ 205,000	254,440	254,944
Court Automation Revenue	-	-	-
Total revenues	205,000	254,440	254,944
Expenditures:			
Salaries	77,100	81,289	76,129
Computer Supplies	-	-	-
Court automation costs	325,000	53,621	59,570
Equipment maintenance	-	-	-
Total expenditures	402,100	134,910	135,699
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (197,100)</u>	119,530	119,245
Fund balance, beginning of year		717,129	597,884
Fund balance, end of year		<u>836,659</u>	<u>717,129</u>

COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

Balance Sheet
 November 30, 2010

Assets

Cash in bank	\$ <u>9,354</u>
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Liabilities and Fund Balance

Liabilities:

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

Unreserved fund balance	<u>9,354</u>
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Total liabilities and fund balance	<u>\$ <u>9,354</u></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
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Grant administration	-	-	-
Total revenues	-	-	-
Expenditures:			
Director's salary	-	-	-
Mileage	100	114	107
Supplies	-	-	-
Dues	4,500	3,500	1,500
Conferences	200	60	60
Books/subscriptions	-	-	-
Publications and brochures	-	-	-
Consulting fees	-	-	-
Legal notices	-	-	-
Advertising/publicity	-	-	-
Total expenditures	4,800	3,674	1,667
Excess (deficiency) of revenues over (under) expenditures	(4,800)	(3,674)	(1,667)
Other financing sources (uses):			
Transfer in from restricted economic development fund	4,000	4,000	5,000
Total other financing sources (uses):	4,000	4,000	5,000
Net change in fund balance	\$ (800)	326	3,333
Fund balance, beginning of year		9,028	5,695
Fund balance, end of year		9,354	9,028

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE B-15

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in Bank	\$ 39
Property taxes receivable	182,058
Total Assets	\$ 182,097
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Deferred revenues - property taxes	\$ 182,058
Accounts payable	-
Fund Balance:	
Unreserved fund balance	39
Total liabilities and fund balance	\$ 182,097

SCHEDULE B-16

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 178,448	177,957	172,813
Interest revenue	-	14	40
Total revenues	178,448	177,971	172,853
Expenditures:			
Distributions to Kendall County Cooperative Extension	178,448	178,000	173,000
Total expenditures	178,448	178,000	173,000
Excess (deficiency) of revenues over (under) expenditures	\$ -	(29)	(147)
Fund balance, beginning of year		68	215
Fund balance, end of year		39	68

COUNTY OF KENDALL, ILLINOIS
FEDERAL AID MATCHING FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 9,715
Property taxes receivable	5,000
Total assets	\$ 14,715
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	5,000
Total liabilities	5,000
Fund Balance:	
Unreserved fund balance	9,715
Total liabilities and fund balance	\$ 14,715

SCHEDULE B-18

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 5,000	5,035	6,514
Federal revenue	-	-	1,675,062
Interest income	-	-	2
Miscellaneous income	-	-	-
Total revenues	5,000	5,035	1,681,578
Expenditures:			
Engineering fees	-	892	218,564
Road construction	-	-	1,675,062
Total expenditures	-	892	1,893,626
Excess (deficiency) of revenues over (under) expenditures	\$ 5,000	4,143	(212,048)
Other financing sources (uses):			
Transfer in		-	-
Net change in fund balance		4,143	(212,048)
Fund balance, beginning of year		5,572	217,620
Fund balance, end of year		9,715	5,572

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE B-19

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 160,567
Accounts receivable	-
Total Assets	\$ 160,567
<u>Fund Balance</u>	
Unreserved fund balance	\$ 160,567

SCHEDULE B-20

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees from tax sale	\$ 20,000	22,660	34,440
Miscellaneous income	-	-	-
Total revenues	20,000	22,660	34,440
Expenditures:	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 20,000	22,660	34,440
Fund balance, beginning of year		137,907	103,467
Fund balance, end of year		160,567	137,907

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 186,055
Property tax receivable	<u>737,900</u>
Total assets	<u>\$ 923,955</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenues - property taxes	<u>737,900</u>
Total liabilities	<u>737,900</u>
Fund Balance:	
Unreserved fund balance	<u>186,055</u>
Total liabilities and fund balance	<u>\$ 923,955</u>

SCHEDULE B-22

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 718,994	716,152	658,655
Reimbursed from Forest Preserve	16,500	16,500	13,395
Interest	-	68	153
Other revenues	-	<u>10,836</u>	<u>9,873</u>
Total revenues	<u>735,494</u>	<u>743,556</u>	<u>682,076</u>
Expenditures:			
Other expenses	80,000	58,626	36,368
Insurance premiums and claims	<u>756,735</u>	<u>759,198</u>	<u>700,681</u>
Total expenditures	<u>836,735</u>	<u>817,824</u>	<u>737,049</u>
Excess (deficiency) of revenues over (under) expenditures	(101,241)	(74,268)	(54,973)
Other financing sources (uses):			
Transfer from HHS	13,600	13,600	13,600
Transfer from VAC	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
Net change in fund balance	<u>\$ (85,141)</u>	(58,168)	(38,873)
Fund balance, beginning of year		<u>244,223</u>	<u>283,096</u>
Fund balance, end of year		<u>186,055</u>	<u>244,223</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE B-23

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 47
Property taxes receivable	928,392
	<hr/>
Total assets	\$ 928,439
	<hr/> <hr/>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenues - property taxes	928,392
	<hr/>
Total liabilities	928,392
Fund Balance:	
Unreserved fund balance	47
	<hr/>
Total liabilities and fund balance	\$ 928,439
	<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 928,392	924,585	890,163
Interest revenues	-	88	207
Total Revenues	928,392	924,673	890,370
Expenditures:			
Family counseling	1,990	1,982	2,995
Youth service board	-	-	16,971
A.I.D.	24,875	24,776	24,958
Open door	40,808	40,646	40,930
Mutual ground	34,834	34,695	29,949
Fox Valley Family Y.M.C.A.	4,975	4,955	7,487
CASA - Kendall County	5,475	5,453	5,491
Suicide Prevention Svcs	4,975	4,955	6,988
Aunt Martha's	5,970	5,946	5,990
Senior services	3,980	3,964	5,990
Fox Valley Hospice	2,487	2,477	2,995
Day One Network	4,975	4,955	4,992
Education Service Network	500	499	998
Operating expense	100	58	504
Total expenditures	135,944	135,361	157,238
Excess (deficiency) of revenues over (under) expenditures	792,448	789,312	733,132
Other financing sources (uses):			
Probation Services	(400)	(398)	(4,992)
Health and Human Services	(792,048)	(788,898)	(728,875)
Net change in fund balance	\$ -	16	(735)
Fund balance, beginning of year		31	766
Fund balance, end of year		47	31

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>		
Cash in bank	\$	105,325
Property taxes receivable		<u>371,007</u>
Total Assets	\$	<u><u>476,332</u></u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable	\$	2,880
Deferred property taxes		<u>371,007</u>
Total Liabilities		373,887
Fund Balance:		
Unreserved fund balance		<u>102,445</u>
Total Liabilities and Fund Balance	\$	<u><u>476,332</u></u>

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 364,144	362,601	345,639
Interest income	-	35	80
Reimbursement	-	-	74
Total revenues	364,144	362,636	345,793
Expenditures:			
Salaries - superintendent	46,242	46,242	45,335
Salaries - office administrator	36,524	36,524	35,808
Salaries - other	37,822	37,822	37,080
Salaries - drivers	40,000	42,785	37,759
Office expense	2,800	2,122	2,772
Bonding superintendent	250	-	-
Report fee & membership	350	575	250
Training	1,200	1,256	643
Continuing education	-	760	1,085
Professional services	3,000	3,223	1,724
Equipment maintenance	3,500	3,071	2,897
Fuel	12,000	7,642	6,454
Computer software	1,500	3,597	1,173
Veterans relief	65,000	95,661	142,593
Utility Assistance	20,000	20,137	1,092
Food Assistance	15,000	14,375	-
Advertising	1,500	977	416
Vehicles - I-Pass	500	360	360
Vehicles maintenance	6,000	5,305	3,513
Equipment and furniture	500	150	419
Lodging & meal allowance	6,000	2,366	4,854
Meetings/Conferences	1,800	-	-
Insurance	3,600	-	-
Mileage	1,800	525	1,746
Travel	3,000	217	1,101
Total expenditures	309,888	325,692	329,074
Excess (deficiency) of revenues over (under) expenditures	54,256	36,944	16,719
Other financing sources (uses):			
Transfer to General	-	(19,419)	(19,059)
Transfer to Liability	(28,000)	(2,500)	(2,500)
Transfer to SSI	(12,285)	(12,533)	(11,805)
Transfer to IMRF	(17,649)	(18,005)	(13,250)
Net Change in Fund Balance	\$ (3,678)	(15,513)	(29,895)
Fund balance, beginning of year		117,958	147,853
Fund balance, end of year		<u>102,445</u>	<u>117,958</u>

COUNTY OF KENDALL, ILLINOIS
 RECORDERS DOCUMENT STORAGE FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash	\$ 559,488
Accounts receivable	22,327
Total assets	<u>\$ 581,815</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Total liabilities	-
Fund Balance:	
Unreserved fund balance	581,815
Total liabilities and fund balance	<u>\$ 581,815</u>

SCHEDULE B-28

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Document storage fees	\$ 237,500	228,880	259,397
Expenditures:			
Salaries	116,674	107,786	26,298
Document Storage Expenses	170,000	155,795	144,425
Total Expenditures	<u>286,674</u>	<u>263,581</u>	<u>170,723</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (49,174)</u>	(34,701)	88,674
Fund (deficit), beginning of year		<u>616,516</u>	<u>527,842</u>
Fund (deficit), end of year		<u>581,815</u>	<u>616,516</u>

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE B-29

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in Bank	\$ (4,438)
Property taxes receivable	25,000
Total Assets	\$ 20,562
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	25,000
Fund Balance:	
Unreserved fund balance (deficit)	(4,438)
Total liabilities and fund balance	\$ 20,562

SCHEDULE B-30

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 14,090	14,066	13,047
Other Income	-	564	-
Interest Income	-	1	3
Total revenues	14,090	14,631	13,050
Expenditures:			
Services	13,450	26,143	8,198
Secretarial services	420	421	420
Total expenditures	13,870	26,564	8,618
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 220</u>	(11,933)	4,432
Fund balance, beginning of year		7,495	3,063
Fund balance (deficit), end of year		<u>(4,438)</u>	<u>7,495</u>

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE B-31

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 185,844
Fees receivable	1,883
Total assets	<u>\$ 187,727</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 187,727</u>

SCHEDULE B-32

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected	\$ 41,000	48,442	46,030
State interface funding	5,500	3,613	5,947
Total revenues	<u>46,500</u>	<u>52,055</u>	<u>51,977</u>
Expenditures:			
Postage	2,000	959	1,064
Miscellaneous	5,000	-	8,745
Salaries	21,986	22,253	21,296
Office Supplies	100	1,236	813
Equipment maintenance	4,500	79	-
Total expenditures	<u>33,586</u>	<u>24,527</u>	<u>31,918</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 12,914</u>	27,528	20,059
Fund balance, beginning of year		<u>160,199</u>	<u>140,140</u>
Fund balance, end of year		<u>187,727</u>	<u>160,199</u>

COUNTY OF KENDALL, ILLINOIS
COURT SECURITY FUND

SCHEDULE B-33

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 566,965
Accounts receivable	23,209
Total Assets	\$ 590,174
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 856
Fund Balance:	
Unreserved fund balance	589,318
Total liabilities and fund balance	\$ 590,174

SCHEDULE B-34

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2010	2009
Revenues:			
Fees collected by circuit clerk	\$ 350,000	344,188	365,948
Expenditures:			
Court security expenses	65,000	18,582	67,095
Overtime	50,000	21,031	54,145
Total expenditures	115,000	39,613	121,240
Excess (deficiency) of revenues over (under) expenditures	235,000	304,575	244,708
Other financing sources (uses):			
Transfer to CH Project fund	(75,944)	-	-
Transfer to general fund	(250,000)	(250,000)	(250,000)
Net change in fund balance	\$ (15,000)	54,575	(5,292)
Fund balance, beginning of year		534,743	540,035
Fund balance, end of year		589,318	534,743

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FUND

Balance Sheet
 November 30, 2010

Assets

Cash in bank	\$	813,813
Accounts receivable		<u>14,860</u>
Total Assets	\$	<u><u>828,673</u></u>

Liabilities and Fund Balance

Liabilities:		
Accounts payable	\$	<u>6,307</u>
Fund Balance:		
Unreserved fund balance		<u>822,366</u>
Total Liabilities and Fund Balance	\$	<u><u>828,673</u></u>

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FUND

SCHEDULE B-36

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected by			
circuit clerk	\$ 155,000	148,610	151,816
Domestic Violence	7,000	22,985	8,846
Electronic monitoring	17,000	11,094	16,196
Drug Testing Revenue	200	265	412
Op Risk assessment	-	225	-
Misc. Income	-	360	-
Underage drinking program	7,000	7,375	6,314
Total revenue	186,200	190,914	183,584
Expenditures:			
Equipment	95,000	47,548	5,866
Contractual Services	129,500	140,590	13,678
Electronic Monitoring	50,000	16,783	15,872
Liaison Officer	6,250	-	-
Training	12,000	3,389	8,312
Drug Testing	25,000	11,599	14,013
Risk assessment	-	1,325	-
Dues/Memberships	-	450	-
Software	-	5,731	4,695
Total expenditures	317,750	227,415	62,436
Excess (deficiency) of revenues over (under) expenditures	(131,550)	(36,501)	121,148
Other financing sources (uses):			
Transfer from Mental Health	400	399	4,991
Transfer to General Fund	(30,000)	(30,000)	(20,000)
Net Change in Fund Balance	\$ (161,150)	(66,102)	106,139
Fund balance, beginning of year		888,468	782,329
Fund balance, end of year		822,366	888,468

COUNTY OF KENDALL, ILLINOIS
DRUG ABUSE FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 28,482
Accounts receivable	2,145
Total Assets	\$ 30,627
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 1,399
Fund Balance:	
Unreserved fund balance	29,228
Total liabilities and fund balance	\$ 30,627

SCHEDULE B-38

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fines Coll/Cir Clk	\$ 27,000	22,287	21,386
Drug fines forfeited/donations	12,000	22,867	9,800
Total revenues	39,000	45,154	31,186
Expenditures	45,000	69,022	42,584
Excess (deficiency) of revenues over (under) expenditures	\$ (6,000)	(23,868)	(11,398)
Fund balance, beginning of year		53,096	64,494
Fund balance, end of year		29,228	53,096

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

SCHEDULE B-39

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ <u>24,288</u>
 <u>Fund Balance</u> 	
Unreserved fund balance	\$ <u>24,288</u>

SCHEDULE B-40

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	<u>Original & Final Budget</u>	<u>Year Ended November 30, 2010</u>	<u>2009</u>
Revenues:			
Drug fines forfeited	\$ 500	3,251	2,303
Expenditures:			
Drug abuse prevention	1,000	-	849
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (500)</u>	3,251	1,454
Fund balance, beginning of year		<u>21,037</u>	<u>19,583</u>
Fund balance, end of year		<u>24,288</u>	<u>21,037</u>

COUNTY OF KENDALL, ILLINOIS
SENIOR CITIZENS FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash	\$ 26
Property taxes receivable	343,678
Total assets	\$ 343,704
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Deferred revenue- property taxes	343,678
Fund Balance:	
Unreserved fund balance	26
Total liabilities and fund balance	\$ 343,704

SCHEDULE B-42

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 331,155	330,088	316,281
Interest revenue	-	32	73
Total revenues	331,155	330,120	316,354
Expenditures:			
Program expenses for Seniors (TBD)	305,655	-	-
Salvation Army Golden Dinners	-	-	17,955
Fox Valley Older Adults	-	54,435	54,600
Fox Valley YMCA	-	2,492	3,150
Prairie State Legal Services	-	8,474	8,500
Visiting Nurses Association	-	7,478	2,000
CNN	-	8,474	5,000
Village of Oswego	-	31,903	19,269
Senior Companion Program	-	9,471	-
Senior Services Assoc. Inc	-	117,145	123,113
Total expenditures	-	239,872	233,587
Excess (deficiency) of revenues over (under) expenditures	331,155	90,248	82,767
Other financing sourced (uses):			
Transfer to Kendall Area Transit	(25,500)	(25,423)	(58,000)
Transfer to HHS	-	(64,804)	(66,413)
Net change in fund balance	\$ 305,655	21	(41,646)
Fund balance, beginning of year		5	41,651
Fund balance, end of year		26	5

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE RESTORATION FUND

SCHEDULE B-43

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	<u>\$ 344</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	<u>344</u>
Total liabilities and fund balance	<u>\$ 344</u>

SCHEDULE B-44

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Federal national park grant	\$ -	-	-
Rental	-	1,000	-
State Illinois first grant	-	-	-
Total revenues	<u>-</u>	<u>1,000</u>	<u>-</u>
Expenditures:			
Restoration expenses	<u>3,732</u>	<u>3,738</u>	<u>4,285</u>
Excess (deficiency) of revenues over (under) expenditures	(3,732)	(2,738)	(4,285)
Other financing sources (uses):			
Transfer to General Fund	-	-	-
Net change in fund balance	<u>\$ (3,732)</u>	<u>(2,738)</u>	<u>(4,285)</u>
Fund balance, beginning of year		<u>3,082</u>	<u>7,367</u>
Fund balance, end of year		<u>344</u>	<u>3,082</u>

COUNTY OF KENDALL, ILLINOIS
 TAX SALE AUTOMATION FUND

SCHEDULE B-45

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 48,324
Accounts receivable	-
Total Assets	\$ 48,324
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	48,324
Total Liabilities and Fund Balance	\$ 48,324

SCHEDULE B-46

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected by county treasurer	\$ 15,000	20,930	26,020
Expenditures:			
Salaries	14,000	6,196	8,561
Treasurer automation costs	15,000	11,000	-
Total Expenditures	29,000	17,196	8,561
Excess (deficiency) of revenues over (under) expenditures	\$ (14,000)	3,734	17,459
Other financing sources (uses):			
Transfer to IMRF/SS Fund		-	-
Fund balance, beginning of year		44,590	27,131
Fund balance, end of year		48,324	44,590

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE B-47

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 749,877
Accounts receivable	17,796
Total Assets	\$ 767,673
<u>Liabilities and Fund Balance</u>	
Accounts payable	2,735
Unreserved fund balance	764,938
Total Liabilities and Fund Balance	\$ 767,673

SCHEDULE B-48

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected by circuit clerk	\$ 205,000	258,239	250,901
Miscellaneous Revenue	-	-	-
Total revenues	205,000	258,239	250,901
Expenditures:			
Court document storage costs	60,000	24,836	160,807
Salaries	93,975	83,282	62,201
Equipment	-	-	-
Total expenditures	153,975	108,118	223,008
Excess (deficiency) of revenues over (under) expenditures	\$ 51,025	150,121	27,893
Fund balance, beginning of year		614,817	586,924
Fund balance, end of year		764,938	614,817

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE B-49

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 281,147
Accounts receivable	6,240
Total Assets	\$ 287,387
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	287,387
Total Liabilities and Fund Balance	\$ 287,387

SCHEDULE B-50

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Law library fees	\$ 65,000	89,739	79,885
Misc. revenue	-	137	-
Total Revenues	65,000	89,876	79,885
Expenditures	61,130	69,965	54,744
Total Expenditures	61,130	69,965	54,744
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 3,870</u>	19,911	25,141
Fund balance, beginning of year		267,476	242,335
Fund balance, end of year		<u>\$ 287,387</u>	<u>267,476</u>

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEM-MAPPING FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 497,762
Accounts receivable	37,688
Total Assets	\$ 535,450
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	535,450
Total liabilities and fund balance	\$ 535,450

SCHEDULE B-52

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees	\$ 320,000	385,471	439,013
Miscellaneous revenue	-	2,243	234
Total Revenues	320,000	387,714	439,247
Expenditures:			
GIS Expenditures	81,300	57,695	56,110
Office Supplies	1,000	406	489
Salaries	205,990	179,862	195,186
Miscellaneous	-	4,754	1,521
Postage	300	-	-
Plotter Supplies	5,000	-	-
Mileage	1,000	-	-
Dues and Memberships	1,000	-	-
Training	3,000	-	-
Conferences	4,000	-	-
Aerial Reflight	150,000	-	-
Total Expenditures	452,590	242,717	253,306
Excess (deficiency) of revenues over (under) expenditures	<u>\$ (132,590)</u>	144,997	185,941
Fund balance, beginning of year		390,453	204,512
Fund balance, end of year		<u>535,450</u>	<u>390,453</u>

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEM - RECORDER FUND

SCHEDULE B-53

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 93,552
Accounts receivable	4,721
Total Assets	<u>\$ 98,273</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Due to Others	\$ -
Fund Balance:	
Unreserved fund balance	98,273
Total liabilities and fund balance	<u>\$ 98,273</u>

SCHEDULE B-54

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended <u>November 30,</u>	
		2010	2009
Revenues:			
Fees	\$ 50,000	48,350	54,796
Misc. revenue	-	-	-
Total revenues	50,000	48,350	54,796
Expenditures:			
Salaries	40,788	40,788	64,337
Expenses	-	-	-
Total expenditures	40,788	40,788	64,337
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 9,212</u>	7,562	(9,541)
Fund balance, beginning of year		90,711	100,252
Fund balance, end of year		<u>98,273</u>	<u>90,711</u>

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

SCHEDULE B-55

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 17,252
Accounts receivable	-
Total Assets	\$ 17,252
<u>Liabilities and Fund Balance</u>	
Accounts payable	\$ 2,366
Unreserved fund balance	14,886
Total Liabilities and Fund Balance	\$ 17,252

SCHEDULE B-56

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fines	\$ 12,000	8,550	7,588
Expenditures:			
Equipment	12,000	2,366	6,842
Excess (deficiency) of revenues over (under) expenditures	\$ -	6,184	746
Fund balance, beginning of year		8,702	7,956
Fund balance, end of year		14,886	8,702

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ <u> -</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ <u> -</u>
Fund Balance:	
Unreserved fund balance (deficit)	<u> -</u>
Total Liabilities and Fund Balance	\$ <u> -</u>

SCHEDULE B-58

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Special Use Hearing Code Revenue	\$ -	-	-
Code Compliance Fees	-	-	-
Fees	5,000	1,050	2,800
Total revenues	<u>5,000</u>	<u>1,050</u>	<u>2,800</u>
Expenditures:			
Salary - Code/SU Hearing Officer	3,500	-	2,625
Non-salary - Reporter	200	-	9
Legal Notices	-	-	-
Expenditures	-	-	-
Total expenditures	<u>3,700</u>	<u>-</u>	<u>2,634</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 1,300</u>	1,050	166
Other financing sources (uses):			
Transfer from (to) General fund		630	-
Fund balance (deficit), beginning of year		<u>(1,680)</u>	<u>(1,846)</u>
Fund balance (deficit), end of year		<u>-</u>	<u>(1,680)</u>

COUNTY OF KENDALL, ILLINOIS
 CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE B-59

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ <u>6,861</u>
<u>Fund Balance</u>	
Unreserved fund balance	\$ <u>6,861</u>

SCHEDULE B-60

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts-Grant	\$ -	-	4,415
Interest	-	12	28
Total revenues	<u>-</u>	<u>12</u>	<u>4,443</u>
Expenditures:			
Expenditures	-	-	731
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	12	3,712
Fund balance, beginning of year		<u>6,849</u>	<u>3,137</u>
Fund balance, end of year		<u>\$ 6,861</u>	<u>6,849</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY RESERVE FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 125,103
Accounts receivable	-
	<u>\$ 125,103</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	<u>125,103</u>
Total Liabilities and Fund Balance	<u>\$ 125,103</u>

SCHEDULE B-62

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		2010	2009
Revenues:			
Interest	\$ -	297	416
Grant - Criminal Justice	-	-	1,754
Grant - Tobacco	-	1,100	1,200
Grant- Enforcement	-	46,190	40,522
Grant - Prisoner Transportation	-	4,852	159,686
Grant - Nuclear	-	15,470	46,503
SCAAP Grant	-	-	6,898
Total revenues	<u>-</u>	<u>67,909</u>	<u>256,979</u>
Expenditures:			
Camera Expense	-	4,852	159,686
Nuclear Grant Expense	-	11,715	26,927
Miscellaneous Clearing Expense	-	26,641	39,987
Total expenditures	<u>-</u>	<u>43,208</u>	<u>226,600</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	24,701	30,379
Other financing sources (uses):			
Transfer (to) - General		(270)	(2,609)
Fund balance, beginning of year		<u>100,672</u>	<u>72,902</u>
Fund balance, end of year		<u>\$ 125,103</u>	<u>100,672</u>

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 100,000
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	100,000
Total Liabilities and Fund Balance	\$ 100,000

SCHEDULE B-64

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Tax Sale revenue	\$ 60,000	122,168	110,534
Total revenues	60,000	122,168	110,534
Expenditures:	5,000	107,702	20,466
Total expenditures	5,000	107,702	20,466
Excess (deficiency) of revenues over (under) expenditures	\$ 55,000	14,466	90,068
Other financing sources (uses):			
Transfer (to) - General		(117,786)	(79,088)
Fund balance, beginning of year		203,320	192,340
Fund balance, end of year		\$ 100,000	203,320

COUNTY OF KENDALL, ILLINOIS
 CSBG-REVOLVING LOAN FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 23,294
Loan Receivable-1	-
Loan Receivable-2	18,054
Loan Receivable-3	5,689
Interest Receivable	-
Total Assets	\$ 47,037
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Due to Health and Human Services	14,104
Total Liabilities	14,104
Fund Balance:	
Unreserved fund balance	32,933
Total Liabilities and Fund Balance	\$ 47,037

SCHEDULE B-66

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ 5,000	-	9,095
ILL Ventures Receipts	500	-	-
Interest-loan 1	-	-	400
Interest-loan 2	-	-	-
Interest-loan 3	-	-	2,142
Interest Earned	250	-	83
Total revenues	5,750	-	11,720
Expenditures:			
Loan Administration	500	-	-
Loans	14,000	-	-
Capital purchases-Vehicle	-	-	-
Dues	100	-	-
Total expenditures	14,600	-	-
Excess (deficiency) of revenues over (under) expenditures	(8,850)	-	11,720
Other financing sources (uses):			
Transfer from HHS	-	-	-
Net Change in Fund Balance	\$ (8,850)	-	11,720
Fund balance, beginning of year		32,933	21,213
Fund balance, end of year		32,933	32,933

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 5,839
<u>Fund Balance</u>	
Unreserved fund balance	\$ 5,839

SCHEDULE B-68

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Donations	\$ -	-	350
Total revenues	-	-	350
Expenditures:	-	540	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	(540)	350
Fund balance, beginning of year		6,379	6,029
Fund balance, end of year		5,839	6,379

COUNTY OF KENDALL, ILLINOIS
SHERIFF COPS TECHNOLOGY GRANT FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 12,567
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	12,567
Total Liabilities and Fund Balance	\$ 12,567

SCHEDULE B-70

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Grant revenues	\$ -	-	-
Interest	-	18	53
Total revenues	-	18	53
Expenditures:			
Grant expense	-	-	-
Grant returned	-	-	-
Other expenses	-	-	-
Total expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	18	53
Fund balance, beginning of year		12,549	12,496
Fund balance, end of year		12,567	12,549

COUNTY OF KENDALL, ILLINOIS
HIGHWAY - RESTRICTED FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 340,987
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	340,987
Total Liabilities and Fund Balance	\$ 340,987

SCHEDULE B-72

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ 10,000	24,611	162,580
Total revenues	10,000	24,611	162,580
Expenditures:	100,000	108,967	166,237
Excess (deficiency) of revenues over (under) expenditures	\$ (90,000)	(84,356)	(3,657)
Other financing sources (uses):			
Transfer from Highway		-	-
Fund balance, beginning of year		425,343	429,000
Fund balance, end of year		340,987	425,343

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ -
Accounts receivable	19,521
Total Assets	<u>\$ 19,521</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	<u>\$ 19,521</u>
Fund Balance:	
Unreserved fund balance	<u>-</u>
Total Liabilities and Fund Balance	<u>\$ 19,521</u>

SCHEDULE B-74

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
RHSP	\$ 225,000	201,213	230,895
Total revenues	<u>225,000</u>	<u>201,213</u>	<u>230,895</u>
Expenditures:			
RHSP expenses	225,000	201,213	230,895
Total expenditures	<u>225,000</u>	<u>201,213</u>	<u>230,895</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	-	-
Fund balance, beginning of year		-	-
Fund balance, end of year		<u>\$ -</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
TOWNSHIP BRIDGE FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 21
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	21
Total Liabilities and Fund Balance	\$ 21

SCHEDULE B-76

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ -	44,131	181,271
Interest earned	-	1	152
Total revenues	-	44,132	181,423
Expenditures:	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	44,132	181,423
Other financing sources (uses):			
Transfer out	-	(62,966)	(203,491)
Net change in fund balance	\$ -	(18,834)	(22,069)
Fund balance, beginning of year		18,855	40,923
Fund balance, end of year		21	18,855

COUNTY OF KENDALL, ILLINOIS
SPECIAL MINES FUND

SCHEDULE B-77

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ -
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance (deficit)	-
Total Liabilities and Fund Balance	\$ -

SCHEDULE B-78

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:	-	-	1,305
Total expenditures	-	-	1,305
Excess (deficiency) of revenues over (under) expenditures	-	-	(1,305)
Other financing sources (uses):			
Transfer from General Fund	-	19,869	-
Net Change in Fund Balance	\$ -	19,869	(1,305)
Fund balance (deficit), beginning of year		(19,869)	(18,564)
Fund balance (deficit), end of year		-	(19,869)

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 29,314
Accounts receivable	-
Total Assets	<u>\$ 29,314</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	<u>29,314</u>
Total Liabilities and Fund Balance	<u>\$ 29,314</u>

SCHEDULE B-80

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected	\$ 15,000	19,641	19,862
Total revenues	<u>15,000</u>	<u>19,641</u>	<u>19,862</u>
Expenditures:	15,000	18,440	18,363
Total expenditures	<u>15,000</u>	<u>18,440</u>	<u>18,363</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	1,201	1,499
Fund balance, beginning of year		<u>28,113</u>	<u>26,614</u>
Fund balance, end of year		<u>\$ 29,314</u>	<u>28,113</u>

COUNTY OF KENDALL, IL
STATE PET POPULATION FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 4,750
Accounts receivable	-
Total Assets	<u>\$ 4,750</u>
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	4,750
Total Liabilities and Fund Balance	<u>\$ 4,750</u>

SCHEDULE B-82

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees collected	\$ 2,000	360	820
Total revenues	<u>2,000</u>	<u>360</u>	<u>820</u>
Expenditures:			
Total expenditures	<u>1,500</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 500</u>	360	820
Fund balance, beginning of year		<u>4,390</u>	<u>3,570</u>
Fund balance, end of year		<u>\$ 4,750</u>	<u>4,390</u>

COUNTY OF KENDALL, ILLINOIS
 FOX VALLEY ECOSYSTEMS AGENCY FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 8,060
Accounts receivable	940
Total Assets	\$ 9,000
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ 940
Fund Balance:	
Unreserved fund balance	8,060
Total Liabilities and Fund Balance	\$ 9,000

SCHEDULE B-84

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest	\$ -	3	11
Donations	-	75	785
Grant	-	7,215	4,500
Miscellaneous income	-	10,537	5,867
Total revenues	-	17,830	11,163
Expenditures:	-	15,905	11,085
Total expenditures	-	15,905	11,085
Excess of revenues over (under) expenditures	\$ -	1,925	78
Fund balance, beginning of year		6,135	6,057
Fund balance, end of year		\$ 8,060	6,135

COUNTY OF KENDALL, ILLINOIS
COUNTY SPECIAL RESERVE FUND

SCHEDULE B-85

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	<u>\$ 1,500,000</u>
 <u>Fund Balance</u> 	
Unreserved fund balance	<u>\$ 1,500,000</u>

SCHEDULE B-86

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	<u>Original & Final Budget</u>	<u>Year Ended November 30,</u>	
		<u>2010</u>	<u>2009</u>
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfer from General Fund	50,000	50,000	500,000
Total other financing sources (uses)	<u>\$ 50,000</u>	50,000	500,000
Fund balance, beginning of year		<u>1,450,000</u>	<u>950,000</u>
Fund balance, end of year		<u>1,500,000</u>	<u>1,450,000</u>

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE B-87

Balance Sheet
November 30, 2010

Assets

Cash in bank	\$	1,913,150
Note Receivable-Custard Cup		68,229
Note Receivable-W.B.Holdings		<u>750,000</u>
Total assets	\$	<u>2,731,379</u>

Fund Balance

Reserved for Restricted Economic Development Grants	\$	<u>2,731,379</u>
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COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income:			
Investment interest income	\$ 23,000	13,609	19,466
Custard Cup	12,800	9,606	4,546
WB Holdings LLC	33,750	25,313	30,938
Total revenues	69,550	48,528	54,950
Expenditures:			
Approved program loans	-	-	-
Uncollectible Loan Expense	-	-	67,487
Total expenditures	-	-	67,487
Excess (deficiency) of revenues over (under) expenditures	69,550	48,528	(12,537)
Other financing (uses):			
Operating transfer to - Economic Development	(4,000)	(4,000)	(5,000)
Net change in fund balance	\$ 65,550	44,528	(17,537)
Fund balance, beginning of year		2,686,851	2,704,388
Fund balance, end of year		2,731,379	2,686,851

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION / ADMINISTRATION FUND

SCHEDULE B-89

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 57,990
Accounts receivable	1,346
Total Assets	\$ 59,336
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	59,336
Total Liabilities and Fund Balance	\$ 59,336

SCHEDULE B-90

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income	\$ -	-	-
Fees Collected	14,000	16,194	15,350
Total revenue	14,000	16,194	15,350
Expenditures:			
Salaries	-	300	-
Expenses	-	1,590	670
Total expenditures	-	1,890	670
Excess (deficiency) of revenues over (under) expenditures	<u>\$ 14,000</u>	14,304	14,680
Fund balance, beginning of year		45,032	30,352
Fund balance, end of year		<u>59,336</u>	<u>45,032</u>

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE B-91

Balance Sheet
 November 30, 2010

<u>Assets</u>		
Cash in bank		\$ 118,166
Accounts receivable		-
Total Assets		<u>\$ 118,166</u>
<u>Liabilities and Fund Balance</u>		
Liabilities:		
Accounts payable		<u>\$ 280</u>
Fund Balance:		
Unreserved fund balance		<u>117,886</u>
Total Liabilities and Fund Balance		<u>\$ 118,166</u>

SCHEDULE B-92

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income	\$ -	190	165
Grants	-	127,357	230,404
Miscellaneous	-	28,538	21,628
Total revenue	<u>-</u>	<u>156,085</u>	<u>252,197</u>
Expenditures:	<u>-</u>	<u>237,363</u>	<u>223,421</u>
Total expenditures	<u>-</u>	<u>237,363</u>	<u>223,421</u>
Excess (deficiency) of revenues over (under) expenditures	\$ -	(81,278)	28,776
Other financing sources (uses):			
Transfer from General Fund	25,500	25,500	21,500
Transfer from Social Services for Senior Citizens	<u>25,500</u>	25,423	58,000
Fund balance, beginning of year		<u>148,241</u>	<u>39,965</u>
Fund balance, end of year		<u>117,886</u>	<u>148,241</u>

COUNTY OF KENDALL, ILLINOIS
CORONER SPECIAL FEES FUND

SCHEDULE B-93

Balance Sheet
November 30, 2010

<u>Assets</u>		
Cash in bank		\$ 1,500
Accounts receivable		<u>-</u>
Total Assets		<u>\$ 1,500</u>
<u>Fund Balance</u>		
Fund Balance:		
Unreserved fund balance		<u>\$ 1,500</u>
Total Fund Balance		<u>\$ 1,500</u>

SCHEDULE B-94

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Fees	\$ -	1,500	-
Total revenue	<u>-</u>	<u>1,500</u>	<u>-</u>
Expenditures:			
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	1,500	-
Fund balance, beginning of year		<u>-</u>	<u>-</u>
Fund balance, end of year		<u>1,500</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC BUILDING COMMISSION LEASE FUND

SCHEDULE B-95

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 864
Property taxes receivable	1,744,000
Total assets	\$ 1,744,864
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Payable to PBC	\$ -
Deferred revenue- property taxes	1,744,000
Fund Balance:	
Unreserved fund balance	864
Total liabilities and fund balance	\$ 1,744,864

SCHEDULE B-96

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Property taxes	\$ 1,455,000	1,449,060	1,349,914
Other income	-	-	-
Interest income	2,000	597	1,025
Total revenues	1,457,000	1,449,657	1,350,939
Expenditures:			
Public building commission lease	2,455,000	2,455,000	2,396,000
Miscellaneous expense	-	-	-
Total expenditures	2,455,000	2,455,000	2,396,000
Excess (deficiency) of revenues over (under) expenditures	(998,000)	(1,005,343)	(1,045,061)
Other financing sources (uses):			
Operating transfers in	1,000,000	1,000,000	1,000,000
Operating transfers (out)	-	(591)	(1,043)
Total other financing sources (uses)	1,000,000	999,409	998,957
Net change in fund balance	\$ 2,000	(5,934)	(46,104)
Fund balance, beginning of year		6,798	52,902
Fund balance, end of year		864	6,798

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ <u>1,048,827</u>
<u>Fund Balance</u>	
Unreserved fund balance	\$ <u>1,048,827</u>

SCHEDULE C-2

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:	\$ -	155,052	435
Total revenues	-	155,052	435
Expenditures:	350,000	141,124	240,000
Excess (deficiency) of revenues over (under) expenditures	(350,000)	13,928	(239,565)
Other financing sources (uses):			
Transfer from General Fund	\$ <u>175,000</u>	175,000	352,000
Fund balance, beginning of year		859,899	747,464
Fund balance, end of year		\$ <u>1,048,827</u>	<u>859,899</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND PROCEEDS REVENUE FUND

SCHEDULE C-3

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 34,010
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Unreserved fund balance	34,010
Total liabilities and Fund Balance	\$ 34,010

SCHEDULE C-4

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Project fund revenues	\$ 200	-	-
Interest Income	-	70	604
Total revenues	200	70	604
Expenditures:			
Bond interest paid	-	2,543,090	-
Bond principal paid	-	6,488,396	-
Project fund expenditures	80,200	20,819	77,459
Total expenditures	80,200	9,052,305	77,459
Excess (deficiency) of revenues over (under) expenditures	(80,000)	(9,052,235)	(76,855)
Other financing sources (uses):			
Bond discount	-	(49,594)	-
Issuance cost	-	(54,271)	-
Bond premium	-	520,740	-
Bond proceeds	\$ -	8,625,000	-
Fund balance, beginning of year		44,370	121,225
Fund balance, end of year		34,010	44,370

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-5

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ <u>1,131,957</u>
<u>Fund Balance</u>	
Unreserved fund balance	\$ <u>1,131,957</u>

SCHEDULE C-6

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfer from Public Safety	\$ 300,000	300,000	200,000
Transfer from General Fund	-	-	-
Fund balance, beginning of year		<u>831,957</u>	<u>631,957</u>
Fund balance, end of year		<u>1,131,957</u>	<u>831,957</u>

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 70,000
<u>Fund Balance</u>	
Unreserved fund balance	\$ 70,000

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Receipts	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
Other financing sources (uses):			
Transfer from Animal Control	\$ 25,000	-	25,000
Fund balance, beginning of year		70,000	45,000
Fund balance, end of year		70,000	70,000

COUNTY OF KENDALL, ILLINOIS
BUILDING FUND

Balance Sheet

November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 178,951
 <u>Fund Balance</u>	
Unreserved fund balance	\$ 178,951

SCHEDULE C-10

**Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)**

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Township & Municipality Contribution	\$ 225,000	170,250	-
Other contributions	60,000	-	-
Total Revenues	285,000	170,250	
Expenditures:			
A & E Fees	100,000	30,242	-
Construction Costs	960,000	1,261,057	-
Total Expenditures	1,060,000	1,291,299	-
Excess (deficiency) of revenues over (under) expenditures	(775,000)	(1,121,049)	-
Other financing sources (uses):			
Transfer from General Fund	\$ -	300,000	1,000,000
Fund balance, beginning of year		1,000,000	-
Fund balance, end of year		178,951	1,000,000

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE EXPANSION CONSTRUCTION FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in Bank	\$ 94,498
Accounts receivable	-
Total Assets	\$ 94,498
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Fund Balance:	
Reserved fund balance	94,498
Total liabilities and fund balance	\$ 94,498

SCHEDULE C-12

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Insurance	-	-	67,372
Miscellaneous	-	-	-
Interest income	4,000	1,515	57,640
Total revenues	4,000	1,515	125,012
Expenditures:			
Project expenditure	3,173,000	3,261,010	15,693,377
Architect fees	45,600	59,330	182,787
Engineering Fees	-	1,276	-
Discount on bond issuance	-	-	80,000
Total expenditures	3,218,600	3,321,616	15,956,164
Excess (deficiency) of revenues over (under) expenditures	(3,214,600)	(3,320,101)	(15,831,152)
Other financing sources (uses):			
Bond proceeds	-	-	10,000,000
Total other financing sources (uses)	-	-	10,000,000
Net change in fund balance	\$ (3,214,600)	(3,320,101)	(5,831,152)
Fund balance, beginning of year		3,414,599	9,245,751
Fund balance, end of year		94,498	3,414,599

COUNTY OF KENDALL, ILLINOIS
ADMINISTRATIVE DEBT SERVICE FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 851
Prepaid interest	182,375
Total Assets	<u>\$ 183,226</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 183,226</u>

SCHEDULE D-2

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income	\$ 150	222	409
Rental income	169,712	169,712	165,572
Total revenues	<u>169,862</u>	<u>169,934</u>	<u>165,981</u>
Expenditures:			
Debt service principal	75,000	70,000	60,000
Debt service interest	214,750	216,194	218,875
Miscellaneous expense	600	510	510
Total expenditures	<u>290,350</u>	<u>286,704</u>	<u>279,385</u>
Excess (deficiency) of revenues over (under) expenditures	(120,488)	(116,770)	(113,404)
Other financing sources (uses):			
Operating transfers in	<u>\$ 120,638</u>	120,638	122,576
Fund balance, beginning of year		<u>179,358</u>	<u>170,186</u>
Fund balance, end of year		<u>183,226</u>	<u>179,358</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL BOND DEBT SERVICE FUND

Balance Sheet
 November 30, 2010

<u>Assets</u>	
Cash in bank	\$ 1,290
Prepaid interest	305,931
Total Assets	\$ 307,221
<u>Liabilities and Fund Balance</u>	
Liabilities:	
Accounts payable	\$ -
Unreserved fund balance	307,221
Total liabilities and Fund Balance	\$ 307,221

SCHEDULE D-4

Statement of Revenues, Expenditures, and
 Changes in Fund Balance Compared to
 Estimated Revenues and Appropriations
 For the Year Ended November 30, 2010
 (With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest income	\$ 150	334	562
Expenditures:			
Other expenses	600	-	510
Debt service principal	270,000	210,000	150,000
Debt service interest	71,863	75,800	82,363
Total expenditures	342,463	285,800	232,873
Excess (deficiency) of revenues over (under) expenditures	(342,313)	(285,466)	(232,311)
Other financing sources (uses):			
Operating transfers in	\$ 342,313	342,313	289,738
Fund balance, beginning of year		250,374	192,947
Fund balance, end of year		307,221	250,374

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

Balance Sheet
November 30, 2010

<u>Assets</u>	
Cash	\$ 6,538
Prepaid interest	1,244,501
Total Assets	<u>\$ 1,251,039</u>
<u>Fund Balance</u>	
Unreserved fund balance	<u>\$ 1,251,039</u>

SCHEDULE D-6

Statement of Revenues, Expenditures, and
Changes in Fund Balance Compared to
Estimated Revenues and Appropriations
For the Year Ended November 30, 2010
(With Comparative Figures for 2009)

	Original & Final Budget	Year Ended November 30,	
		2010	2009
Revenues:			
Interest Income	\$ -	1,747	2,567
Expenditures:			
Loan payment- 2007A principal	195,000	245,000	1,100,000
Loan payment- 2008 principal	600,000	700,000	-
Disclosure & fiscal agent	1,800	2,150	1,170
Loan payment- 2007 interest	126,015	131,038	158,610
Loan payment- 2008 interest	373,840	386,965	315,626
Loan payment- 2009 interest	680,768	481,194	-
Total expenditures	<u>1,977,423</u>	<u>1,946,347</u>	<u>1,575,406</u>
Excess (deficiency) of revenues over (under) expenditures	(1,977,423)	(1,944,600)	(1,572,839)
Other financing sources (uses):			
Operating transfers in- from general	200,000	200,000	400,000
Operating transfers in- from PSST	1,777,423	1,777,423	1,196,732
Total other financing sources (uses)	<u>\$ 1,977,423</u>	<u>1,977,423</u>	<u>1,596,732</u>
Fund balance, beginning of year		<u>1,218,216</u>	<u>1,194,323</u>
Fund balance, end of year		<u>1,251,039</u>	<u>1,218,216</u>

COUNTY OF KENDALL, ILLINOIS
 COMBINING TRUST AND AGENCY FUNDS

Balance Sheet
 November 30, 2010

	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	13,265,654	362,093	934,740	821,541	76,058	15,560,086
Receivables - allotments	-	-	-	-	-	-	-
Receivables - 911	-	-	-	-	-	-	-
Total assets	\$ 100,000	13,265,654	362,093	934,740	821,541	76,058	15,560,086
<u>Liabilities</u>							
Liabilities:							
Trust deposits-due to others	\$ -	13,265,654	362,093	934,740	821,541	76,058	15,460,086
Loan Payable	-	-	-	-	-	-	-
Total liabilities	-	13,265,654	362,093	934,740	821,541	76,058	15,460,086
<u>Fund Balance</u>							
Fund Balance							
Reserved fund balance	100,000	-	-	-	-	-	100,000
Total liabilities and fund balance	\$ 100,000	13,265,654	362,093	934,740	821,541	76,058	15,560,086

COUNTY OF KENDALL, ILLINOIS
 COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,
 Disbursements and Cash Balances

For the Year Ended November 30, 2010

	Emergency 911 Fund	Forest Preserve	Inheritance Tax Fund	Land Cash	Trust Account	Ravine Woods Pathway	Right of Way Fund Land Acquisition	Payroll Clearing
Cash balance, beginning of year	\$ 2,131,227	17,451,955	5,917	379,240	-	-	80,501	20,579
Receipts	1,055,449	3,500,421	1,757,087	14,595	1,279,993	9,193	516	3,237,243
Disbursements	363,697	12,802,871	1,763,004	34,781	-	-	-	3,237,243
(Increase) decrease in accounts receivable and other assets	-	(56,621)	-	-	-	-	-	-
Increase (decrease) in accounts payable	-	243,342	-	-	-	-	-	-
Cash balance, end of year	<u>\$ 2,822,979</u>	<u>8,336,226</u>	<u>-</u>	<u>359,054</u>	<u>1,279,993</u>	<u>9,193</u>	<u>81,017</u>	<u>20,579</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY TREASURER TRUST AND AGENCY FUNDS

Schedule of Cash Receipts,
Disbursements and Cash Balances

For the Year Ended November 30, 2010

	Sheriff Sale Foreclosure Account	Sheriff Sale Surplus Mgt Foreclosure	Sheriff Vehicle Fund	Brighton Oaks Subdivision	McNicholas Fund	HAVA Grant	Engineering/ Consulting Escrow	Drainage District	Totals
Cash balance, beginning of year	89,793	12,576	56,735	-	3,027	13,824	6,952	6,437	20,258,763
Receipts	2,737,960	-	40,004	33,004	2,000	62,178	14,031	3,895	13,747,569
Disbursements	2,571,452	-	55,367	-	5,027	76,002	14,066	3,889	20,927,399
(Increase) decrease in accounts receivable and other assets	-	-	-	-	-	-	-	-	(56,621)
Increase (decrease) in accounts payable	-	-	-	-	-	-	-	-	243,342
Cash balance, end of year	<u>256,301</u>	<u>12,576</u>	<u>41,372</u>	<u>33,004</u>	<u>-</u>	<u>-</u>	<u>6,917</u>	<u>6,443</u>	<u>13,265,654</u>

COUNTY OF KENDALL, ILLINOIS
 TOWNSHIP MOTOR FUEL TAX AGENCY FUND

Schedule of Cash Receipts, Disbursements
 and Cash Balance
 Year Ended November 30, 2010

Cash balance, beginning of year	\$	202,999
Receipts:		
Revenue allotments		559,562
Miscellaneous income		-
Interest income		159
		<hr/>
Total receipts		559,721
		<hr/>
Disbursements:		
Distributions		400,627
		<hr/>
Change in accounts receivable		-
		<hr/>
Cash balance, end of year	\$	362,093
		<hr/> <hr/>

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AGENCY FUND

Schedule of Cash Receipts, Disbursements
and Cash Balance

For the Year Ended November 30, 2010

Cash balance, beginning of year	\$	834,033
Receipts		8,768,892
Disbursements		<u>8,668,185</u>
Cash balance, end of year	\$	<u>934,740</u>

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

Statement of Cash Receipts, Disbursements
and Cash Balances

For the Year Ended November 30, 2010

Cash balance, beginning of year	\$	695,958
Receipts		5,311,066
Disbursements		<u>5,185,483</u>
Cash balance, end of year	\$	<u>821,541</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY COLLECTOR AGENCY FUNDS

Schedule of Cash Receipts, Disbursements
 and Cash Balances

For the Year Ended November 30, 2010

	Totals	Tax Collection Fund	Real Estate Protest Fund	Interest Earned on Real Estate Escrow
Cash balance, beginning of year	\$ 43,699	42,887	-	812
Receipts	263,572,481	263,547,481	-	25,000
Disbursements	263,540,122	263,515,122	-	25,000
Cash balance, end of year	\$ 76,058	75,246	-	812

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)
12/31/09	14,657,959	19,880,318	5,222,359	73.73%	9,622,618	54.27%
12/31/08	13,960,740	18,180,460	4,219,720	76.79%	8,951,676	47.14%
12/31/07	15,000,035	16,048,726	1,048,691	93.47%	8,312,265	12.62%
12/31/06	13,288,021	14,613,167	1,325,146	90.93%	7,474,569	17.73%
12/31/05	11,980,541	12,904,896	924,355	92.84%	6,699,197	13.80%
12/31/04	11,252,734	12,594,920	1,342,186	89.34%	6,469,086	20.75%
12/31/03	10,352,748	11,129,363	776,615	93.02%	5,804,593	13.38%
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, 2009 is \$14,212,187. On a market value basis, the funded ratio would be 71.49%

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)
12/31/09	13,131,032	17,558,704	4,427,672	74.78%	5,885,231	75.23%
12/31/08	11,495,053	15,336,430	3,841,377	74.95%	5,573,636	68.92%
12/31/07	11,212,222	13,261,385	2,049,163	84.55%	5,014,990	40.86%
12/31/06	9,830,377	12,326,594	2,496,217	79.75%	4,659,929	53.57%
12/31/05	8,262,077	9,631,635	1,369,558	85.78%	3,832,746	35.73%
12/31/04	7,166,041	8,560,867	1,394,826	83.71%	3,644,023	38.28%
12/31/03	7,126,053	7,196,585	70,532	99.02%	3,284,854	2.15%
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, 2009 is \$12,842,474. On a market basis, the funded ratio would be 73.14%

COUNTY OF KENDALL, ILLINOIS
Schedule of Funding Progress

Illinois Municipal Retirement Fund - Elected County Official

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)
12/31/09	687,496	2,390,338	1,702,842	28.76%	670,138	254.10%
12/31/08	423,095	1,995,491	1,572,396	21.20%	542,561	289.81%
12/31/07	357,468	1,877,743	1,520,275	19.04%	600,308	253.25%
12/31/06	883,525	2,115,521	1,231,996	41.76%	418,905	294.10%
12/31/05	642,984	1,924,539	1,281,555	33.41%	447,130	286.62%
12/31/04	999,302	2,304,245	1,304,943	43.37%	526,124	248.03%
12/31/03	911,071	2,724,631	1,813,560	33.44%	492,557	368.19%
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%

On a market basis, the actuarial value of assets as of December 31, 2009 is \$629,840. On a market basis, the funded ratio would be 26.35%

COUNTY OF KENDALL, ILLINOIS

Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections

	2004	2005	2006	2007	2008	2009
Assessed valuations	1,821,907,832	2,132,577,040	2,562,012,897	3,049,061,393	3,277,539,459	3,369,658,049
Tax rates:						
General	0.2634	0.2492	0.2503	0.2588	0.2775	0.2723
County Highway	0.0352	0.0357	0.0313	0.0411	0.0427	0.0436
County Bridge	0.0261	0.0235	0.0225	0.0197	0.0182	0.0177
County Health	0.0305	0.0280	0.0256	0.0232	0.0228	0.0225
Mental Health	0.0311	0.0317	0.0290	0.0268	0.0273	0.0276
Illinois Municipal						
Retirement	0.0549	0.0766	0.0704	0.0640	0.0604	0.0617
Social Security	0.0549	0.0408	0.0432	0.0378	0.0357	0.0369
Tuberculosis	-	0.0003	0.0002	0.0002	0.0004	0.0004
Federal Aid Matching	0.0140	0.0165	0.0137	0.0000	0.0002	0.0002
Liability Insurance	0.0346	0.0311	0.0259	0.0221	0.0202	0.0214
Senior Citizens	0.0134	0.0115	0.0104	0.0095	0.0097	0.0099
VAC	-	-	0.0193	0.0100	0.0106	0.0108
Extension Education	0.0075	0.0071	0.0064	0.0055	0.0053	0.0053
Totals	0.5656	0.5520	0.5484	0.5187	0.5310	0.5302
Tax extensions:						
General	4,798,914	5,314,395	6,412,729	7,890,971	9,095,172	9,163,910
County Highway	641,312	761,330	802,874	1,253,164	1,399,509	1,465,512
County Bridge	475,518	501,155	577,146	600,665	596,512	594,281
County Health	555,682	597,121	656,663	707,382	747,279	756,817
Mental Health	566,613	676,026	743,877	817,148	894,768	928,438
Illinois Municipal						
Retirement	1,000,227	1,633,554	1,803,259	1,951,399	1,979,634	2,075,946
Social Security	1,000,227	870,091	1,105,554	1,152,545	1,170,082	1,243,077
Tuberculosis	-	6,397	5,130	6,098	13,110	14,134
Federal Aid Matching	255,067	351,875	351,418	-	6,555	5,048
Liability Insurance	630,380	663,231	664,359	673,843	662,063	719,127
Senior Citizens	244,136	245,246	266,769	289,661	317,921	331,465
VAC	-	-	495,063	304,906	347,419	364,107
Extension Education	136,643	151,412	164,166	167,698	173,710	178,688
Totals	10,304,719	11,771,833	14,049,007	15,815,480	17,403,734	17,840,550
Tax collections	10,286,805	11,663,010	13,508,631	15,744,775	17,314,136	17,766,695

Assessed Valuations, Tax Rates, Tax Extensions
and Tax Collections

	2003	2004	2005	2006	2007	2008	2009
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	3,369,658,049
Tax rates:							
Public Building Commission Rent	0.0560	0.0538	0.0636	0.0449	0.0408	0.0414	0.0432
Tax extensions:							
Public Building Commission Rent	895,300	980,186	1,356,319	1,149,161	1,244,017	1,356,901	1,455,080
Tax collections	895,300	978,492	1,349,914	1,145,323	1,238,451	1,349,914	1,449,060

COUNTY OF KENDALL, ILLINOIS

Statement of Charges and Credits to
County Collector for Property Taxes - 2009, 2008, 2007, 2006, 2005, and 2004 Levies

	<u>2009 Levy</u>	<u>2008 Levy</u>	<u>2007 Levy</u>	<u>2006 Levy</u>	<u>2005 Levy</u>	<u>2004 Levy</u>
Charges to Collector:						
Current taxes expended by County Clerk	\$ 262,659,988	\$ 253,720,265	\$ 233,532,594	\$ 196,055,363	\$ 160,566,247	\$ 137,217,109
Interest Earned	25,000	58,700	215,872	404583	374,510	239,046
Additional assessments	887,493	1,169,273	932,748	537507	343,067	247,711
Total charges to collector	<u>\$ 263,572,481</u>	<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>
Credits to Collector:						
Real estate tax forfeited	\$ 278,797	\$ 221,936	\$ 164,057	\$ 149,682	\$ 38,982	\$ 29,368
Erroneous assessments and abatements	628,040	996,895	823,034	266,433	798,936	362,501
Distributions to taxing bodies	262,665,644	253,729,407	233,694,123	196,581,338	160,445,906	137,311,997
Total credits to collector	<u>\$ 263,572,481</u>	<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>

Legal Debt Margin
November 30, 2010

Assessed Valuation - 2009 levy year	\$ 3,369,658,049
Debt limitation - 2.875% of assessed valuation	\$ 96,877,669
Outstanding indebtedness:	
Loans Payable/Bonds Payable	<u>40,783,762</u>
Total outstanding indebtedness	<u>40,783,762</u>
Legal debt margin	<u>\$ 56,093,907</u>



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

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

We have audited 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, 2010, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated January 14, 2011. 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 control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a 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 14, 2011.

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.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 14, 2011



CERTIFIED PUBLIC ACCOUNTANTS

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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, 2010.

The County of Kendall, Illinois' major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County of Kendall, Illinois' management. Our responsibility is to express an opinion on the County of Kendall, Illinois' compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the 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 the 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, 2010.

Internal Control Over Compliance

The management of the County of Kendall, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Kendall, Illinois' internal control over compliance with the 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 *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or a combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies of material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
January 14, 2011

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2010

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
U.S. Department of Health and Human Services					
<u>Passed through Illinois Department of Commerce and Community Affairs:</u>					
Community services block grant	93.569	10-231035 09-231035	\$ 54,115 44,763	98,878	
Community services block grant- ARRA	93.710	09-211035	124,333	124,333	
Low income home energy assistance block grant	93.568	10-22435	1,535,383		*
Weatherization assistance for low- income persons	93.568	10-22135	113,206	1,648,589	*
S/A Prev & Treat Block Grant	93.959	10CL001391 10CM001391	61,095 29,250	90,345	
<u>Passed through Illinois Department of Public Health</u>					
Immunization Grants	93.268	non-cash vaccines	153,521	153,521	
Bio-terrorism Preparedness	93.069	7181045 7181167	93,681 100,197		
Public Health Emergency Response	93.069	7181262	168,524	362,402	
City Response Initiative	93.283	7181107	50,005	50,005	
ARRA- Immunization Grant	93.712	5180353	21,500	21,500	
<u>Passed through Illinois Department of Healthcare and Family Services</u>					
Medical Assistance Program	93.778		95,743	95,743	
Title XX Block Grant	93.667	10CK001391	2,300		*
Title XX Block Grant- Disaster Relief		10CL001391 10CM001391	314,930 193,208	510,438	*
Child Support Enforcement Program	93.563		3,179	3,179	
TANF	93.558	10CL001391	29,600	29,600	
<u>Passed through Illinois Center for Disease Control</u>					
Have Fun/Be Healthy Grant	93.945	CCK002336	13,396	13,396	
U.S. Department of Energy					
Weatherization assistance for low- income persons	81.042	10-40135	47,665	47,665	*
ARRA- Weatherization assistance for low income persons	81.042	09-491035	420,000	420,000	*
U.S. Department of Aging					
<u>Passed through Northeastern Illinois Area Agency on Aging</u>					
Title III - Older American Act	93.052		8,072	8,072	

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2010

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Grantor's Number	Expenditures	TOTAL by CFDA	Major Program
<u>U.S. Department of Housing and Urban Development</u>					
<u>Passed through Illinois Department of Housing and Urban Development</u>					
Supportive Housing	14.235	1L0281B5T120800	2,346	2,346	
<u>U.S. Department of Agriculture</u>					
<u>Passed through Illinois Department of Human Services</u>					
WIC Program	10.557	10CM001391 10CL001391	65,500 84,700		
Special Supplemental Nutrition Program for Women, Infants, & Children	10.557	non-cash vouchers	530,227	680,427	*
<u>U.S. Department of Justice</u>					
<u>Passed through Illinois Department of Justice Programs</u>					
COPS Technology Grant	16.710	2006CKWX0778	4,852	4,852	
<u>Environmental Protection Agency</u>					
<u>Passed through Illinois Department of Public Health</u>					
Non Community Water	66.605	FY10	1,062	1,062	
<u>U.S. Department of Homeland Security</u>					
<u>Passed through Illinois Emergency Management Agency</u>					
Emergency Management Performance	97.042	4489KENDAL	15,470	15,470	
Emergency Food & Shelter Program	97.024	246600	1,648	1,648	
<u>Election Assistance Commission</u>					
<u>Passed through Illinois State Board of Elections</u>					
Phase III	90.401		62,178		
Error Detection Grant	90.401		28,000	90,178	
<u>US Department of Transportation</u>					
<u>Passed through Illinois Department of Transportation</u>					
Highway Planning & Construction	20.205	05-00082-00-RS	1,131,737		*
ARRA- Highway Planning & Construction	20.205	09-00106-00-RS	419,786	1,551,523	*
Speed Enforcement Program	20.602	SP9-0047-139	8,418	8,418	
Non-metro Area Transportation Grant	20.509	IL-18-X-026	93,843	93,843	
Image	20.609	OP9-0047-106	24,274	24,274	
Total Federal Assistance			<u>\$ 6,151,707</u>	<u>6,151,707</u>	

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2010**

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 using 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 \$530,227 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 Questioned Costs
For the Year Ended November 30, 2010**

A. SUMMARY OF AUDITORS' RESULTS

1. The Auditors' Report expresses an 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 Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
3. No instances of noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
4. No 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 Auditors' 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 Weatherization Assistance for Low Income Persons (CFDA #81.042), Low Income Home Energy Assistance Block Grant (CFDA #93.567), Weatherization Assistance for Low Income Persons (CFDA #93.567), Highway Planning & Construction (CFDA #20.205), Title XX Block Grant- Disaster Relief (CFDA #93.667) 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.