

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2018

Prepared by:

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

*116 E. Washington Street, Suite One
Morris, IL 60450
Telephone: (815) 942-3306*



CERTIFIED PUBLIC ACCOUNTANTS

KENDALL COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2018, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Comparative Data

Other auditors previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Kendall, Illinois, for the year ended November 30, 2017, which are presented for comparison purposes with the accompanying financial statements. In their report dated April 4, 2018, they expressed unmodified opinions on the respective financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required supplementary information, and notes to required supplementary information on pages 4–14 and 62-86 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

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 schedules listed in the table of contents as "Other Supplementary Information" on pages 87-196, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards on pages 202-204 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The "Other Supplementary Information" and the Schedule of Expenditures of Federal Awards are the responsibility of management and were derived from and related directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the "Other Supplementary Information" and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

The Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections on page 197 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 28, 2019, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Kendall, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 28, 2019

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

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

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2018 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

Financial Highlights

- The County's net position increased \$1,972,747 to \$154,042,742 at November 30, 2018 from \$152,069,995 at November 30, 2017.
- During the current fiscal year, the County's total governmental expenditures exceeded total governmental revenues by \$2,153,330 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$51,165,653, which represents a 4% decrease from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$17,386,129 (8% increase)
 - IMRF and Social Security Fund - \$2,794,190
 - Transportation Sales Tax Fund - \$6,850,862
 - Public Safety Sales Tax Fund - \$3,536,778
 - County Health and Human Services Fund - \$2,627,610
 - Courthouse Debt Service Fund - \$1,961,760
- The General Fund's total expenditures of \$25,924,504 were \$484,723 less than the \$26,409,227 budgeted for the 2018 fiscal year.

Using This Annual Report

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities of the County as a whole and present a long-term view of the County's finances. For governmental activities, the fund financial statements explain how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the County's operations in more detail than the government-wide statements by providing information about the County's most significant funds. The fiduciary statements provide financial information about activities for which the County acts solely as a trustee or agent for the benefit of those outside of the government.

The County's Reporting Entity Presentation

This annual report includes all activities for which the County Board is fiscally responsible. These activities, defined as the County's reporting entity, are operated within individual funds that make up the primary government. The County has one component unit: The Kendall County Forest Preserve District.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of the Financial Statements

This report consists of seven parts: government-wide financial statements, fund financial statements, notes to financial statements, required supplementary information, other supplementary information, other required reporting, and the single audit section. The basic financial statements include two types of statements that present different views of the County:

Government-wide Financial Statements: The government-wide financial statements report information about the County as a whole using accounting methods similar to those used by private sector companies. The Statement of Net Position includes all of the County's assets and how they have changed. Net position, the difference between the County's assets and liabilities, is one way to measure the County's overall financial position. All of the current year's revenues and expenses are accounted for in the Statement of Activities.

The Government-wide Financial Statements are useful in assessing the financial position of the County:

- Over time, increases or decreases in the County's net position is an indicator of whether its financial position is improving or deteriorating.
- To assess the overall financial condition of the County, additional non-financial factors such as changes in the County's property tax base and the condition of buildings and other facilities should be considered.

In the Government-wide Financial Statements, the County's activities are categorized as:

- *Governmental activities:* All of the County's basic services are reported here. Taxes, fees, fines, and state and federal grants finance most of these activities.

Fund Financial Statements: Fund financial statements focus on the individual parts of the County government. Fund financial statements also report the County's operations in more detail than the government-wide financial statements by focusing on its most significant or "major" funds. Funds are accounting devices the County uses to keep track of specific sources of funding and spending on particular programs. Some funds are required by state law and by bond covenants. The County can establish other funds to control and manage monies for particular purposes or to show that it is properly using certain revenues.

- *Governmental funds:* Most of the County's basic services are reported in governmental funds, which focus on how money flows 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 Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Illinois Municipal Retirement and Social Security Fund, the Transportation Sales Tax Fund, the Public Safety Sales Tax Fund, County Health and Human Services Fund, and the Courthouse Debt Service Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major governmental funds.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of the Financial Statements (Continued)

- *Fiduciary funds:* The County acts as a trustee for these funds. The County is responsible for the fiduciary funds' assets which can be used only for the trust beneficiaries. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. All of the County's fiduciary activities are reported in a separate Statement of Fiduciary Net Position and a Statement of Changes in Fiduciary Net Position. We excluded these activities from the County's government-wide financial statements because the County cannot use these assets to finance its operations.

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

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

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

Other Required Reporting: The County's financial statements have been audited in accordance with Government Auditing Standards. The Independent Auditors' Report resulting from this audit is included in this section of the report.

Single Audit Section: The County was required to undergo an audit of its compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of the County's major federal programs. The Independent Auditors' Report, Schedule of Expenditures of Federal Awards, and Schedule of Findings and Questioned Costs associated with this audit are included in this section of the report.

Overview of County of Kendall Financial Procedures

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

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

Since the Management's Discussion and Analysis (MD&A) is designed to focus on the current year's activities, resulting changes, and currently known facts, it should be read in conjunction with the Independent Auditors' Report and the County's audited financial statements.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of County of Kendall Financial Procedures (Continued)

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.

Vendor claims for compensation are reviewed by the Budget and Finance Committee and then approved by the County Board prior to payment of the invoice. In addition to regular claims, supplemental claims are reviewed at the end of the month by the Budget and Finance Committee to ensure all claims are paid in a timely manner.

In addition to the General Fund, the County maintains several special purpose funds as listed below.

Major Special Revenue Funds:

- Illinois Municipal Retirement Fund (IMRF) & Social Security Fund – This fund is used to contribute to the social security system and public employee pension system. The fund has two sources of revenue: property taxes and replacement taxes. The County has also chosen to use a portion of the funding that it received from the State Personal Property Replacement Tax to reduce the property tax levy for this fund. The County's actuarial obligations change yearly and notification comes from the IMRF Board as to the contribution needed by the County.
- Transportation Sales Tax Fund – Revenues are generated from state sales tax throughout the fiscal year. Expenditures are related to road and bridge maintenance.
- Public Safety Sales Tax Fund – Revenues are generated from state sales tax throughout the fiscal year. A majority of the expenditures are made to pay jail expansion bonds. Expenditures also cover the increasing cost of providing crime and prevention and criminal justice services.
- County Health and Human Services Fund – Revenues are generated from state and federal grants, property taxes, and charges for services. Expenditures are related to providing public health services to the community.

Major Debt Service Fund:

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

The County also maintains various special revenue, capital projects, and debt services funds, as listed on the following pages.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Overview of County of Kendall Financial Procedures (Continued)

Non-major Special Revenue Funds:

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

Capital Projects Funds:

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

Debt Service Funds:

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

COUNTY OF KENDALL, ILLINOIS

**Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018**

Government-wide Financial Analysis

As previously addressed, net position may serve the purpose over time as a useful indicator of a County's financial position. Kendall County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$154.0 million for FY 2018.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2018 and 2017.

Statement of Net Position			
	Governmental Activities		% Change
	2018	2017	2017-2018
Current assets	\$ 76,987,842	76,815,964	0.22%
Noncurrent assets	142,981,655	143,923,270	-0.65%
Total assets	<u>219,969,497</u>	<u>220,739,234</u>	<u>-0.35%</u>
Total deferred outflows of resources	<u>9,006,967</u>	<u>8,671,099</u>	<u>3.87%</u>
Current liabilities	5,806,186	5,877,100	-1.21%
Noncurrent liabilities	35,827,772	44,541,548	-19.56%
Total liabilities	<u>41,633,958</u>	<u>50,418,648</u>	<u>-17.42%</u>
Total deferred inflows of resources	<u>33,299,764</u>	<u>26,921,690</u>	<u>23.69%</u>
Net position			
Net investment in capital assets	111,052,689	110,713,334	0.31%
Restricted	30,262,716	32,904,101	-8.03%
Unrestricted	<u>12,727,337</u>	<u>8,452,560</u>	<u>50.57%</u>
Total net position	<u>\$ 154,042,742</u>	<u>152,069,995</u>	<u>1.30%</u>

At the end of FY 2018, total assets and deferred outflows of resources were \$229.0 million compared to \$229.4 million for FY 2017.

At the end of FY 2018, total liabilities and deferred inflows of resources stood at \$74.9 million versus \$77.3 million at the end of FY 2017.

At the close of FY 2018, County net position stood at \$154.0 million, an increase of \$2.0 million from FY 2017 net position.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018

Government-wide Financial Analysis (Continued):

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

	Change in Net Position		
	Governmental Activities		% Change
	2018	2017	2017-2018
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 7,793,254	7,372,049	5.71%
Operating grants and contributions	6,579,874	5,697,447	15.49%
Capital grants and contributions	2,280,741	2,365,497	-3.58%
General revenues:			
Property taxes	21,434,888	21,186,822	1.17%
Other taxes	18,258,573	17,279,366	5.67%
Interest	456,251	231,346	97.22%
Miscellaneous	650,194	527,214	23.33%
Total revenues	<u>57,453,775</u>	<u>54,659,741</u>	<u>5.11%</u>
Program expenses:			
General and administration	12,695,045	13,257,394	-4.24%
Public safety	11,015,077	11,265,693	-2.22%
Judiciary and court	7,505,915	7,265,030	3.32%
County development	290,590	302,063	-3.80%
Corrections	6,340,227	4,788,170	32.41%
Highways and bridges	10,704,007	3,505,863	205.32%
Public health	6,377,466	5,801,055	9.94%
Education	275,705	283,803	-2.85%
Unallocated interest	276,996	5,605,507	N/A
Total expenses	<u>55,481,028</u>	<u>52,074,579</u>	<u>6.54%</u>
Change in net position	1,972,747	2,585,162	23.69%
Net position, beginning of year	<u>152,069,995</u>	<u>149,484,833</u>	<u>1.73%</u>
Net position, end of year	<u>\$ 154,042,742</u>	<u>152,069,995</u>	<u>1.30%</u>

Revenues increased by \$2.8 million from FY 2017 to FY 2018. This increase is related increases in sales and other taxes received by the County, as well as increases in State and Federal funding received by the County. The County's property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase or decrease at the same rate as the consumer price index, plus additional revenue for new construction. Sales and income tax increased during the current year.

COUNTY OF KENDALL, ILLINOIS

**Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018**

Government-wide Financial Analysis (Continued):

Expenses increased by \$3.4 million from FY 2017 to FY 2018. The increase is related mostly to increased non-capital highway maintenance expenses in 2018, offset by a decrease due to the expenses incurred related to the debt refunding in FY 2017. The majority of the expenses in the County budget continue to be salaries and benefits. Health insurance costs have steadily increased for the County.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2018</u>	<u>2017</u>	<u>2018</u>	<u>2017</u>
General and administration	\$ 12,695,045	13,257,394	9,376,611	9,556,683
Public safety	11,015,077	11,265,693	8,717,592	8,732,220
Judiciary and court	7,505,915	7,265,030	5,026,387	4,977,414
County development	290,590	302,063	290,590	302,063
Corrections	6,340,227	4,788,170	3,588,013	3,173,323
Highways and bridges	10,704,007	3,505,863	8,253,000	1,055,848
Public health	6,377,466	5,801,055	3,022,265	2,952,724
Education	275,705	283,803	275,705	283,803
Unallocated interest	276,996	5,605,507	276,996	5,605,508
Total	<u>\$ 55,481,028</u>	<u>52,074,578</u>	<u>38,827,159</u>	<u>36,639,586</u>

Analysis of significant variances between original and final budget amounts

The Budget and Finance Committee reviews department budgets on a monthly basis to limit significant variances. The Committee reviewed any variances at year-end and addressed concerns throughout the FY 2018 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2018 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues were consistent with budgeted revenues in the General Fund.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by approximately \$485,000.

Illinois Municipal Retirement and Social Security Fund Revenues: The IMRF and Social Security Fund received most of its revenues from property taxes. The overall budgeted revenues were approximately equal to actual revenues received.

Illinois Municipal Retirement and Social Security Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$446,000. Required contributions to Social Security were approximately \$333,000 less than anticipated, and required contributions to IMRF were approximately \$113,000 less than anticipated.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Government-wide Financial Analysis (Continued):

Transportation Sales Tax Fund Revenues: The Transportation Sales Tax Fund received most of its revenues from sales tax. The actual revenues received exceeded budgeted revenues by approximately \$232,000.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$4.6 million. The primary reason for the variance was due to construction projects completed and capitalized.

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

Public Safety Tax Fund Expenditures: There were no expenditures budgeted or made from the Public Safety Sales Tax Fund. Budgeted transfers from the fund were equal to actual transfers for FY2018.

County Health and Human Services Fund Revenues: The County Health and Human Services Fund received most of its revenues from grants and property taxes. The actual revenues received exceeded budgeted revenues by approximately \$250,000. The variance is due to an increase in fee revenues resulting from a new program, as well as DCEO grant revenues in excess of the budgeted amount.

County Health and Human Services Fund Expenditures: Budgeted expenditures exceeded actual in the County Health and Human Services Fund by approximately \$129,000.

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2018 the County had \$142.8 million invested in capital assets, net of accumulated depreciation. See Note 4 for more information on assets.

	Capital Assets at Year-End (Net of Depreciation)	
	Governmental Activities	
	<u>2018</u>	<u>2017</u>
Land and improvements	\$ 7,362,778	7,362,778
Construction in progress	4,753,283	13,467,181
Buildings and improvements	57,436,438	57,447,805
Road network	53,160,364	45,962,996
Bridge network	18,616,417	18,171,111
Vehicles	1,166,935	1,091,575
Equipment	312,819	209,235
Totals	<u>\$ 142,809,034</u>	<u>143,712,681</u>

The construction on Eldamain Road Bridge was started during FY 2014, and has continued through FY 2018. An additional \$3.2 million was paid and added to Construction in Progress during FY 2018, resulting in total Construction in Progress of \$4.3 million for this project at year-end.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2018

Capital Assets & Long-Term Debt (Continued)

Capital Assets – (Continued)

The construction on Sherrill Road was completed during FY 2018, and the total project was capitalized at \$4.3 million.

The County started security improvements to the public safety building in FY 2016, and the project was completed during FY 2018, with a total capitalized value of \$2.7 million.

Long-Term Debt

The County paid down \$3.0 million of existing debt during the year, leaving the County with \$30.1 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		Due in One Year
	2018	2017	
General Obligation Bonds:			
Series 2007A	\$ -	1,000,000	-
Series 2009	-	480,000	-
Refunding Bonds:			
Series 2010	4,435,000	5,460,000	1,095,000
Series 2011	3,200,000	3,375,000	180,000
Series 2016	4,705,000	5,045,000	635,000
Series 2017	14,315,000	14,315,000	-
Capital Leases	67,021	45,804	21,559
Total	<u>\$ 26,722,021</u>	<u>29,720,804</u>	<u>1,931,559</u>

Factors likely to have a potential impact on Financial Position

In response to slower growth, the County has made efforts to limit operational expenditures. We will continue to monitor the State's financial stability as we plan for our future, since changes in the legislature over the past have impacted our distributions negatively.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2018

Analysis of the County's Financial Position and Results of Operations

The County remains in good financial position and maintains ample cash reserves to prevent cash flow problems. The Standard & Poor's Ratings Services assigned "AA" long-term rating to Kendall County for the most recent refunding of general obligation / alternate-revenue source bonds and affirmed "AA" long-term rating and underlying rating (SPUR) for the County's existing G.O. debt. The rating agency's outlook for the County is Stable. The rating agency's outlook reflects the County's access to, and participation in, the deep and diverse Chicago Metropolitan area economy; the County's very strong income and market value per capita indicators; and the County's maintenance of strong reserves.

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

Requests for Information

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

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

BASIC FINANCIAL STATEMENTS

Statement of Net Position
 November 30, 2018
 (With Comparative Figures for November 30, 2017)

	Primary Government		Component
	Totals		Unit
	2018	2017	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 48,977,092	49,487,772	7,701,229
Receivables:			
Property taxes	21,710,904	21,472,983	4,853,992
Due from the State of Illinois	5,429,952	5,014,617	-
Notes receivable	40,491	44,854	-
Other receivables	418,499	434,104	13,557
Inventories	3,228	5,211	-
Prepaid expenses	407,676	356,423	-
Total current assets	<u>76,987,842</u>	<u>76,815,964</u>	<u>12,568,778</u>
Noncurrent assets:			
Notes receivable	172,621	210,589	-
Capital assets:			
Land and construction in progress	12,116,061	20,829,959	69,061,346
Depreciable assets	203,733,472	190,783,912	8,419,790
Less: accumulated depreciation	(73,040,499)	(67,901,190)	(4,266,183)
Total noncurrent assets	<u>142,981,655</u>	<u>143,923,270</u>	<u>73,214,953</u>
Total assets	<u>219,969,497</u>	<u>220,739,234</u>	<u>85,783,731</u>
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	9,006,967	8,671,099	151,781
Total deferred outflows of resources	<u>9,006,967</u>	<u>8,671,099</u>	<u>151,781</u>
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	2,187,899	1,560,232	8,861
Accrued payroll	477,171	674,355	12,188
Refundable deposits	-	-	19,000
Accrued interest	788,385	156,086	690,301
Capital lease payable - current portion	21,559	10,733	-
Bonds payable - current portion	2,331,172	3,475,694	3,733,593
Total current liabilities	<u>5,806,186</u>	<u>5,877,100</u>	<u>4,463,943</u>
Noncurrent liabilities:			
Accrued compensated absences	720,908	760,932	26,689
Net pension obligation	8,057,635	14,267,696	24,847
Capital lease payable	45,462	35,071	-
Bonds payable	27,003,767	29,477,849	37,282,812
Total noncurrent liabilities	<u>35,827,772</u>	<u>44,541,548</u>	<u>37,334,348</u>
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	21,710,904	21,472,983	4,853,992
Unamortized gain on refunding	2,354,385	2,626,859	2,559,573
Deferred inflows from pensions	9,234,475	2,821,848	265,760
Total deferred inflows of resources	<u>33,299,764</u>	<u>26,921,690</u>	<u>7,679,325</u>
<u>Net Position</u>			
Net investment in capital assets	111,052,689	110,713,334	32,198,548
Restricted	30,262,716	32,904,101	7,328,764
Unrestricted	12,727,337	8,452,560	(3,069,416)
Total net position	<u>\$ 154,042,742</u>	<u>152,069,995</u>	<u>36,457,896</u>

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

Statement of Activities
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Unit
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2018	2017	
Governmental activities:							
General control and administration	\$ 12,695,045	2,381,033	937,401	-	(9,376,611)	(9,556,683)	-
Public safety	11,015,077	699,142	1,598,343	-	(8,717,592)	(8,732,220)	-
Judiciary and court	7,505,915	2,068,150	411,378	-	(5,026,387)	(4,977,414)	-
County development	290,590	-	-	-	(290,590)	(302,063)	-
Corrections	6,340,227	2,037,938	714,276	-	(3,588,013)	(3,173,323)	-
Highways and bridges	10,704,007	107,766	62,500	2,280,741	(8,253,000)	(1,055,848)	-
Public health	6,377,466	499,225	2,855,976	-	(3,022,265)	(2,952,724)	-
Education	275,705	-	-	-	(275,705)	(283,803)	-
Unallocated interest expense	276,996	-	-	-	(276,996)	(5,605,508)	-
Total governmental activities	<u>\$ 55,481,028</u>	<u>7,793,254</u>	<u>6,579,874</u>	<u>2,280,741</u>	<u>(38,827,159)</u>	<u>(36,639,586)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,300,173</u>	<u>320,931</u>	<u>-</u>	<u>671,031</u>			<u>(1,308,211)</u>
General revenues:							
Taxes:							
Property taxes					21,434,888	21,186,822	5,298,411
Sales tax					14,559,884	13,762,426	-
Income tax					2,401,526	2,303,301	-
Other taxes					1,297,163	1,213,639	-
Interest					456,251	231,346	25,884
Miscellaneous					650,194	527,214	859,458
Total general revenues and transfers					<u>40,799,906</u>	<u>39,224,748</u>	<u>6,183,753</u>
Change in net position					1,972,747	2,585,162	4,875,542
Net position, beginning of year					<u>152,069,995</u>	<u>149,484,833</u>	<u>31,582,354</u>
Net position, end of year					<u>\$ 154,042,742</u>	<u>152,069,995</u>	<u>36,457,896</u>

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

Balance Sheet - Governmental Funds

November 30, 2018

(With Comparative Figures for November 30, 2017)

	Major Governmental Funds							Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	Non-major Governmental Funds	2018	2017
	<u>Assets</u>								
Cash, deposits, and investments	\$ 16,198,501	2,870,588	7,189,844	2,624,972	2,530,170	1,961,760	15,601,257	48,977,092	49,487,772
Receivables:									
Due from the State of Illinois	604,874	6,358	911,806	911,806	631,015	-	757,627	3,823,486	5,014,617
Notes receivable	-	-	-	-	-	-	213,112	213,112	255,443
Other receivables	297,687	-	-	-	18,218	-	90,224	406,129	434,104
Due from other funds	358,913	-	-	-	-	-	-	358,913	140,001
Inventories	-	-	-	-	3,228	-	-	3,228	5,211
Prepaid expenses	407,676	-	-	-	-	-	-	407,676	356,423
Total assets	<u>17,867,651</u>	<u>2,876,946</u>	<u>8,101,650</u>	<u>3,536,778</u>	<u>3,182,631</u>	<u>1,961,760</u>	<u>16,662,220</u>	<u>54,189,636</u>	<u>55,693,571</u>
Total assets	<u>\$ 17,867,651</u>	<u>2,876,946</u>	<u>8,101,650</u>	<u>3,536,778</u>	<u>3,182,631</u>	<u>1,961,760</u>	<u>16,662,220</u>	<u>54,189,636</u>	<u>55,693,571</u>
<u>Liabilities</u>									
Accounts payable	183,008	-	1,250,788	-	503,004	-	251,099	2,187,899	1,560,232
Accrued payroll	298,514	82,756	-	-	52,017	-	43,884	477,171	674,355
Due to other funds	-	-	-	-	-	-	358,913	358,913	140,001
Total liabilities	<u>481,522</u>	<u>82,756</u>	<u>1,250,788</u>	<u>-</u>	<u>555,021</u>	<u>-</u>	<u>653,896</u>	<u>3,023,983</u>	<u>2,374,588</u>
<u>Fund Balance</u>									
Non-spendable	407,676	-	-	-	3,228	-	-	410,904	361,634
Restricted	-	2,794,190	6,850,862	3,536,778	2,624,382	1,961,760	12,870,799	30,638,771	32,898,890
Committed	-	-	-	-	-	-	3,252,159	3,252,159	4,807,587
Assigned	-	-	-	-	-	-	-	-	-
Unassigned	16,978,453	-	-	-	-	-	(114,634)	16,863,819	15,250,872
Total fund balance	<u>17,386,129</u>	<u>2,794,190</u>	<u>6,850,862</u>	<u>3,536,778</u>	<u>2,627,610</u>	<u>1,961,760</u>	<u>16,008,324</u>	<u>51,165,653</u>	<u>53,318,983</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 17,867,651</u>	<u>2,876,946</u>	<u>8,101,650</u>	<u>3,536,778</u>	<u>3,182,631</u>	<u>1,961,760</u>	<u>16,662,220</u>	<u>54,189,636</u>	<u>55,693,571</u>

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

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2018
(With Comparative Figures for November 30, 2017)

	<u>2018</u>	<u>2017</u>
Total fund balance for governmental funds	\$ 51,165,653	53,318,983
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	215,849,533	211,613,871
Accumulated depreciation	(73,040,499)	(67,901,190)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(788,385)	(156,086)
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	1,618,836	-
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(720,908)	(760,932)
Net pension liability	(8,057,635)	(14,267,696)
Bonds, capital leases, and discounts / premiums on bonds	(29,401,960)	(32,999,347)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	(227,508)	5,849,251
Deferred inflows related to economic gain on refunding	(2,354,385)	(2,626,859)
Net position of governmental activities	<u>\$ 154,042,742</u>	<u>152,069,995</u>

The Notes to Basic 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, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	Major Governmental Funds						Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service		2018	2017
	Revenues:								
Property taxes	\$ 11,000,706	4,649,634	-	-	755,730	-	5,028,818	21,434,888	21,186,822
Intergovernmental revenue	7,770,014	173,746	4,982,295	4,982,295	2,810,692	-	4,903,738	25,622,780	25,273,641
Fees, fines, and charges	4,042,937	-	-	-	485,165	-	2,365,589	6,893,691	6,588,495
Licenses and permits	777,135	-	-	-	-	-	-	777,135	770,223
Interest	259,791	462	112,071	48,355	4,196	1,363	30,013	456,251	231,346
Other revenue	247,252	22,844	70,922	-	37,258	801	271,117	650,194	527,214
Total revenues	24,097,835	4,846,686	5,165,288	5,030,650	4,093,041	2,164	12,599,275	55,834,939	54,577,741
Expenditures:									
Current:									
General control and admin.	6,893,419	632,769	-	-	-	-	3,191,988	10,718,176	11,249,435
Public safety	7,668,265	1,257,944	-	-	-	-	2,003,025	10,929,234	9,632,099
Judiciary and courts	5,016,179	820,787	-	-	-	-	1,072,828	6,909,794	6,620,719
County development	219,334	35,616	-	-	-	-	37,061	292,011	298,331
Corrections	5,384,979	870,107	-	-	-	-	119,980	6,375,066	6,308,170
Highways and bridges	157,987	174,564	2,994,304	-	-	-	3,240,030	6,566,885	1,782,234
Public health	495,848	537,993	-	-	4,858,768	-	409,796	6,302,405	5,589,891
Education	88,493	-	-	-	-	-	187,212	275,705	286,615
Debt service:									
Principal	-	-	-	-	-	1,820,000	1,222,839	3,042,839	2,890,444
Interest	-	-	-	-	-	174,000	339,809	513,809	990,874
Fiscal agent fees	-	-	-	-	-	1,130	835	1,965	116,624
Capital outlay	-	-	4,561,829	-	-	-	1,498,551	6,060,380	10,353,090
Total expenditures	25,924,504	4,329,780	7,556,133	-	4,858,768	1,995,130	13,323,954	57,988,269	56,118,526

The Notes to Basic 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, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	Major Governmental Funds						Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service		2018	2017
	Excess (deficiency) of revenues over (under) expenditures	\$ (1,826,669)	516,906	(2,390,845)	5,030,650	(765,727)		(1,992,966)	(724,679)
Other financing sources (uses):									
Issuance of refunding bonds	-	-	-	-	-	-	-	-	14,315,000
Premium on issuance of bonds	-	-	-	-	-	-	-	-	2,784,629
Payment to escrow agents	-	-	-	-	-	-	-	-	(17,160,924)
Transfers in	3,626,268	84,929	10,000	-	863,247	1,996,500	2,145,741	8,726,685	7,972,014
Transfers out	(440,500)	-	(50,000)	(5,188,073)	(603,452)	-	(2,444,660)	(8,726,685)	(7,972,014)
Total other financing sources (uses)	3,185,768	84,929	(40,000)	(5,188,073)	259,795	1,996,500	(298,919)	-	(61,295)
Net change in fund balance	1,359,099	601,835	(2,430,845)	(157,423)	(505,932)	3,534	(1,023,598)	(2,153,330)	(1,602,080)
Fund balance, beginning of year	16,027,030	2,192,355	9,281,707	3,694,201	3,133,542	1,958,226	17,031,922	53,318,983	54,921,063
Fund balance, end of year	\$ 17,386,129	2,794,190	6,850,862	3,536,778	2,627,610	1,961,760	16,008,324	51,165,653	53,318,983

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

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018	2017
Net change in fund balances- total governmental funds	\$ (2,153,330)	(1,602,080)
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital debt obligation principal payments	3,042,839	2,890,444
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.		
Issuance of refunding bonds	-	(14,315,000)
Payment of refunded bonds	-	14,113,762
Gain on refunding	-	(1,803,430)
Premium on bond issuance	-	(2,784,629)
Capital Lease proceeds	(44,056)	-
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	4,338,007	10,353,090
Capital contributed	-	82,000
Depreciation expense	(5,241,653)	(4,616,937)
Some receivables were not received within 60 days of year-end; therefore, they are not recorded as revenue in the funds. This is the difference in those amounts recognized between the two years.		
	1,618,836	-
Some expenses reported in the statement of activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in non-current accrued compensated absences	40,024	(36,061)
Change in net pension liability and deferred pension sources	133,302	(48,579)
Change in accrued interest payable	(632,300)	150,464
Amortization of bond premiums and discounts	598,604	104,235
Amortization of gain on refunding	272,474	97,883
Change in net position of governmental activities	<u>\$ 1,972,747</u>	<u>2,585,162</u>

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

Statement of Fiduciary Net Position
 November 30, 2018
 (With Comparative Figures for November 30, 2017)

	Nonexpendable	Agency	Liability	Totals	
	Trust Fund		Insurance	2018	2017
	Working Cash	Funds	Program		
<u>Assets</u>					
Cash, deposits, and investments	\$ 100,000	11,219,142	62,440	11,381,582	11,254,774
Inventory	-	163,903	-	163,903	141,281
Due from State of Illinois	-	41,084	-	41,084	40,957
Accounts receivable	-	555,049	-	555,049	327,229
Other assets	-	3,722,616	-	3,722,616	3,082,347
Total assets	<u>\$ 100,000</u>	<u>15,701,794</u>	<u>62,440</u>	<u>15,864,234</u>	<u>14,846,588</u>
<u>Liabilities</u>					
Accounts payable	\$ -	341,065	4,378	345,443	616,035
Accrued payroll	-	1,036,534	-	1,036,534	23,658
Agency funds due to others	-	14,324,195	-	14,324,195	14,124,813
Total liabilities	<u>-</u>	<u>15,701,794</u>	<u>4,378</u>	<u>15,706,172</u>	<u>14,764,506</u>
<u>Net Position</u>					
Unrestricted	<u>\$ 100,000</u>	<u>-</u>	<u>58,062</u>	<u>158,062</u>	<u>82,082</u>

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

Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	Nonexpendable	Liability	Totals	
	Trust Fund Working Cash	Insurance Program	2018	2017
Additions	\$ -	500,000	500,000	425,000
Deductions	-	424,020	424,020	430,498
Change in net position	-	75,980	75,980	(5,498)
Net position (deficit), beginning of year	100,000	(17,918)	82,082	87,580
Net position (deficit), end of year	100,000	58,062	158,062	82,082

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

NOTES TO BASIC FINANCIAL STATEMENTS

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

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

A. The Financial Reporting Entity

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

Individual Component Unit Disclosures

The County has developed criteria to determine whether other entities are component units of the County. Component units are legally separate organizations for which the elected officials of the County of Kendall, Illinois, are financially accountable. The County of Kendall, Illinois, would be considered financially accountable if it appoints a voting majority of the organization's governing body and (1) it is able to impose its will (significantly influence the programs, projects, activities, or level of services performed or provided by the organization) on the organization or (2) there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on the County of Kendall, Illinois, (i.e., entitled to or can assess the organization's resources, is legally obligated or has otherwise assumed the obligation to finance deficits of, or provide financial support to the organization, or is obligated in some manner for debt of the organization).

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

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

A. *The Financial Reporting Entity (Continued)*

Individual Component Unit Disclosures (Continued)

If an organization is fiscally dependent on the County of Kendall, Illinois, the County is considered financially accountable regardless of whether the organization has (1) a separately elected governing board, (2) a governing board appointed by a higher level of government, or (3) a jointly appointed board. Based on this criteria, there is one component unit of the County, as follows:

Kendall County Forest Preserve District

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

The KCFPD is governed by a ten-member board appointed by the County. The KCFPD has issued separate financial statements that can be obtained at the Kendall County Clerk's Office at 111 Fox Street, Yorkville, Illinois.

B. *Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component unit. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities are normally supported by taxes and intergovernmental revenues. The primary government is reported separately from its legally separate component unit for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include (1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and (2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 60 days of the end of the current fiscal period. In prior years, the County elected to take exception to this assumption for revenue remitted by the State and, the County considered those amounts applicable to the current fiscal year to be available as it is vouchered by the State. However, for the current year, these amounts are significant, and no such exception has been made. Property taxes, sales tax, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County reports the following major governmental funds:

1. General Fund – is used to account for all financial resources of the County except those which are required to be accounted for in another fund.
2. Illinois Municipal Retirement and Social Security 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 – Revenues from \$0.50 sales tax are accumulated and used to cover the expenditures related to highway operations.
4. Public Safety Sales Tax Fund – Revenues from \$0.50 sales tax are accumulated and used for operating and debt services expenditures related to public safety.
5. County Health and Human Services Fund – provides health related care to the constituents of the County.
6. Courthouse Debt Service Fund – used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

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

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation (Continued)

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

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

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

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

D. Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2017 became due and payable in two installments, generally in June and September 2018. The owner of the real property of January 1 (lien date) in any year is liable for taxes of that year.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

D. *Property Taxes (Continued)*

The 2017 levy was approved on December 19, 2017. Property taxes levied in 2017 are reflected as revenues in fiscal year 2018 and amounted to \$21,434,888. Amounts not collected by the Collector by November 30, 2018 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2018 levy was approved on December 4, 2018. Property taxes levied in 2018 in the amount of \$21,710,904 have been recognized as deferred outflows and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2019.

E. *Capital Assets*

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

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

Capital assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized. Major outlays for capital assets and improvements are capitalized as projects are constructed.

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

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

F. Long-Term Liabilities

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the Statement of Net Position.

In the fund financial statements, governmental fund types recognize the face amount of debt issued as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

G. Budget and Appropriations

The County adopts an annual budget and appropriation ordinance in accordance with Chapter 55 of the Illinois Compiled Statutes. The budget covers the fiscal year ending November 30 and is available for public inspection prior to final adoption, prior to the beginning of the year. All appropriations cease with the close of the fiscal year. The budget document is prepared for all budgetary funds on the modified accrual basis.

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

H. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, demand deposits, and all highly liquid investments with an original maturity of three months or less when purchased.

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

I. Investments

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

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

J. Inventory and Prepaid Items

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

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

K. Compensated Absences

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

L. Pensions

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

M. Deferred Outflows / Inflows of Resources

In addition to assets and liabilities, the Statement of Net Position and the fund Balance Sheets sometimes report separate sections for deferred outflows / inflows of resources. These separate financial statement elements represent consumption / acquisition of net position that applies to a future period(s) and so will not be recognized as an outflow (expense / expenditure) or inflow (revenue) of resources until then. The County has two items that qualify for reporting in these categories:

1. Property taxes receivable and deferred property taxes related to the 2018 property tax levy are reported as deferred outflows and inflows on the government-wide financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

N. *Net Position*

In the government-wide financial statements, equity is classified as net position, and displayed in three components:

1. Net investment in capital assets – 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. Net investment in capital assets is calculated as follows:

Land and construction in progress	\$ 12,116,061
Other capital assets, net of accumulated depreciation	130,692,973
Less:	
Bonds payable	(29,334,939)
Unamortized gain on bond refunding	(2,354,385)
Capital leases payable	<u>(67,021)</u>
Total net investment in capital assets	<u>\$ 111,052,689</u>

2. Restricted net position – consists of net position 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. Restricted net position consists of the following at November 30, 2018:

Restricted by:	
State statutes and enabling legislation	\$ 26,316,552
Bond agreements	1,307,117
Grantor requirements	2,570,622
Donor requirements	<u>68,425</u>
Total restricted	<u>\$ 30,262,716</u>

3. Unrestricted net position – all other net position that does not meet the definition of restricted or net investment in capital assets.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

O. *Fund Balance*

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes.

1. Non-spendable

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2018:

Inventory	\$	3,228
Prepaid		<u>407,676</u>
Total	\$	<u>410,904</u>

2. Restricted

This classification includes amounts for which constraints have been placed on the use of the resources either (a) externally imposed by creditors (such as through a debt covenant), grants, contributors, or laws or regulations of other governments, or (b) imposed by law through constitutional provisions or enabling legislation.

Fund balances are restricted for the following purposes at November 30, 2018:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$	2,794,190
Transportation Sales Tax		6,850,862
Public Safety Sales Tax		3,536,778
County Health and Human Services		2,624,382
Bond agreements - Courthouse Debt Service		1,961,760

Non-major funds:

State statutes and enabling legislation		10,180,378
Bond agreements - Courthouse Debt Service		133,742
Externally imposed restrictions		68,425
Grant imposed restrictions		<u>2,488,254</u>

Total	\$	<u>30,638,771</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

O. Fund Balance (Continued)

3. Committed

This classification includes amounts that can be used only for specific purposes pursuant to constraints imposed by formal action of the County Board. These amounts cannot be used for any other purpose unless the County Board removes or changes the specified use by taking the same type of action (ordinance or resolution) that was employed when the funds were initially committed. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements.

Fund balances are committed for the following purposes at November 30, 2018:

Nonmajor Funds:	
Capital Improvements	\$ 1,429,212
Animal Control Capital Improvement	141,672
County Buildings	186,420
Public Safety Capital Improvement	<u>1,494,855</u>
Total	<u>\$ 3,252,159</u>

4. Assigned

This classification includes amounts that are constrained by the County's intent to be used for a specific purpose but are neither restricted nor committed. The County Board has by resolution authorized an official of the County Board to assign fund balance. The County Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. The County has no balances at year-end that are assigned.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 1: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES – (CONTINUED)**

O. *Fund Balance (Continued)*

5. Unassigned:

This classification includes the residual fund balance for the General Fund and negative residual fund balance of any other governmental fund that cannot be eliminated by offsetting of Assigned fund balance amounts.

Fund balances unassigned at November 30, 2018 as follows:

Major Funds:	
General Fund	\$ 16,978,453
Nonmajor Funds:	
County Clerk Death Certificate Surcharge Fund	(1,073)
HIDTA Grant Fund	(57,914)
Drug Court Fund	(42,561)
Cook County Reimbursement Fund	(3,075)
Sheriff Special Assignment Fund	(5,468)
IDOT CPS Grant Fund	<u>(4,543)</u>
Total Unassigned Fund Balance	<u>\$ 16,863,819</u>

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

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

P. *Use of Estimates in Preparing Financial Statements*

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

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

Q. Program Revenues

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

R. Comparative Data

Comparative data for the prior year has been presented in the accompanying financial statements in order to provide an understanding of changes in the County's financial position and operations and is not intended to present all information necessary for fair presentation of prior year information in accordance with accounting principles generally accepted in the United States. However, presentation of prior year totals by fund type has not been presented in each of the statements since their inclusion would make the statement unduly complex and difficult to read.

NOTE 2: CASH AND INVESTMENTS

Custodial Credit Risk - 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.

Primary Government

The County's custodial credit risk policy is included in a formal written investments and cash management plan.

The County's deposits and certificates of deposit are required to be covered by federal depository insurance (FDIC) or by securities held by the pledging financial institution. The FDIC currently insures the first \$250,000 of the County's deposits at each financial institution. Deposit balances over \$250,000 are collateralized with securities held by the pledging financial institution.

As of November 30, 2018, none of the County's bank balance of \$47,103,108, was exposed to custodial credit risk because it was either insured or collateralized by securities held by the pledging financial institution.

Component Unit (KCFPD)

KCFPD's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2018, KCFPD's bank balance was \$7,700,952 and fully collateralized.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2018, the County's investments were as follows:

	Primary Government		
	Statement of Net Position	Statement of Fiduciary Net Position	Total
Certificates of Deposit	\$ 68,336	-	68,336
Illinois Funds Money Market	12,019,793	-	12,019,793
Money Market Mutual Funds	4,295,778	-	4,295,778
Total investments	<u>\$ 16,383,907</u>	<u>-</u>	<u>16,383,907</u>

	Component Unit (KCFPD)		
	Statement of Net Position	Statement of Fiduciary Net Position	Total
Certificates of Deposit	\$ -	-	-
Illinois Funds Money Market	860,060	-	860,060
Money Market Mutual Funds	-	-	-
Total investments	<u>\$ 860,060</u>	<u>-</u>	<u>860,060</u>

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. The County's investment policy does not limit investment maturities, other than corporate paper, as a means of managing its exposure to fair value losses arising from increasing interest rates.

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

	Primary Government				Total
	Remaining Maturity				
	1 year or less	1-5 years	5-10 years	>10 years	
Certificates of Deposit	\$ 19,848	39,142	9,346	-	68,336
Illinois Funds Money Market	12,019,793	-	-	-	12,019,793
Money Market Mutual Funds	4,295,778	-	-	-	4,295,778
Total	<u>\$ 16,335,419</u>	<u>39,142</u>	<u>9,346</u>	<u>-</u>	<u>16,383,907</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 2: **CASH AND INVESTMENTS – (CONTINUED)**

Interest Rate Risk (Continued)

	Component Unit (KCFPD)				Total
	Remaining Maturity				
	1 year or less	1-5 years	5-10 years	>10 years	
Certificates of Deposit	\$ -	-	-	-	-
Illinois Funds Money Market	860,060	-	-	-	860,060
Money Market Mutual Funds	-	-	-	-	-
Total	\$ 860,060	-	-	-	860,060

Credit Risk

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

Investment Type	Primary Government		
	Total	AAAm	Unrated
Certificates of Deposit	\$ 68,336	-	68,336
Illinois Funds Money Market	12,019,793	12,019,793	-
Money Market Mutual Fund	4,295,778	4,295,778	-
Total	\$ 16,383,907	16,315,571	68,336

Investment Type	Component Unit (KCFPD)		
	Total	AAAm	Unrated
Certificates of Deposit	\$ -	-	-
Illinois Funds Money Market	860,060	860,060	-
Money Market Mutual Fund	-	-	-
Total	\$ 860,060	860,060	-

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

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

As of November 30, 2018, there are no investments with custodial credit risk in that all of its investments are insured.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2018**

NOTE 3: FAIR VALUE MEASUREMENTS

The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

In instances where inputs used to measure fair value fall into different levels in the above fair value hierarchy, fair value measurements in their entirety are categorized based on the lowest level input that is significant to the valuation. The County's assessment of the significance of particular inputs to these fair value measurements requires judgment and considers factors specific to each asset or liability.

The County's certificates of deposit, valued at \$68,336, are the only investments measured at fair value as of November 30, 2018.

The fair value of certificates of deposit at November 30, 2018, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2018 was as follows:

	Primary Government			Balance as of November 30, 2018
	Balance as of December 1, 2017	Additions	Deletions / Transfers	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,362,778	-	-	7,362,778
Work in progress	13,467,181	3,654,019	(12,367,917)	4,753,283
Total capital assets not being depreciated	<u>20,829,959</u>	<u>3,654,019</u>	<u>(12,367,917)</u>	<u>12,116,061</u>
Capital assets being depreciated:				
Buildings and improvements	100,911,322	2,729,777	-	103,641,099
Road network	57,052,637	8,701,008	-	65,753,645
Bridge network	23,585,039	940,918	-	24,525,957
Vehicles	3,578,403	460,038	(102,345)	3,936,096
Equipment	5,656,511	220,164	-	5,876,675
Total capital assets	<u>190,783,912</u>	<u>13,051,905</u>	<u>(102,345)</u>	<u>203,733,472</u>
Less accumulated depreciation:				
Buildings and improvements	43,463,518	2,707,410	-	46,170,928
Road network	11,089,642	1,503,639	-	12,593,281
Bridge network	5,413,928	495,613	-	5,909,541
Vehicles	2,486,826	384,677	(102,345)	2,769,159
Equipment	5,447,276	150,314	-	5,597,590
Total accumulated depreciation	<u>67,901,190</u>	<u>5,241,653</u>	<u>(102,345)</u>	<u>73,040,499</u>
Total capital assets being depreciated, net	<u>122,882,722</u>	<u>7,810,252</u>	<u>-</u>	<u>130,692,973</u>
Governmental activities capital assets, net	<u>\$ 143,712,681</u>	<u>11,464,271</u>	<u>(12,367,917)</u>	<u>142,809,034</u>

Depreciation expense was charged to functions / programs of the primary government as follows:

Governmental activities:	
General control and administration	\$ 2,002,192
Judiciary and court related	628,984
Highways and bridges	2,178,673
Public health	96,605
Public safety	335,199
Total governmental activities	<u>\$ 5,241,653</u>

Significant capital additions for the year include completion of the Public Safety Center addition, as well as various road construction projects. See Note 14 regarding significant construction contracts in progress at November 30, 2018.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 4: CHANGES IN CAPITAL ASSETS – (CONTINUED)

Capital asset activity for the Kendall County Forest Preserve District for the year ended November 30, 2018 was as follows:

	Balance as of December 1, 2017	Additions	Deletions / Transfers	Balance as of November 30, 2018
Capital assets not being depreciated:				
Land	\$ 67,761,346	1,300,000	-	69,061,346
Construction in progress	165,517	-	(165,517)	-
Total capital assets not being depreciated	67,926,863	1,300,000	(165,517)	69,061,346
Capital assets being depreciated:				
Improvements	4,288,265	196,087	-	4,484,352
Buildings	3,455,762	-	-	3,455,762
Equipment	522,862	22,928	(96,394)	449,396
Artifacts and antiques	30,280	-	-	30,280
Total depreciable capital assets	8,297,169	219,015	(96,394)	8,419,790
Less accumulated depreciation:				
Improvements	2,249,931	171,691	-	2,421,622
Buildings	1,277,568	172,630	-	1,450,198
Equipment	432,602	27,875	(96,394)	364,083
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	3,990,381	372,196	(96,394)	4,266,183
Total capital assets being depreciated, net	4,306,788	(153,181)	-	4,153,607
Total capital assets, net	\$ 72,233,651	1,146,819	(165,517)	73,214,953

Depreciation expense of \$372,196 was charged to the component unit.

Significant capital additions for the year included acquisition of land at Little Rock Creek of \$1.3 million, and completion of a restoration project at Henneberry Woods for \$196,087.

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2018 is as follows:

Governmental Activities:	Beginninng Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 29,675,000	-	3,020,000	26,655,000	1,910,000
Net premium on bonds	3,278,543	-	598,604	2,679,939	421,172
Capital leases	45,804	44,056	22,839	67,021	21,559
Compensated absences	760,932	1,037,140	1,077,164	720,908	-
Total	\$ 33,760,279	1,081,196	4,718,607	30,122,868	2,352,731

See Note 9 for discussion of the County's capital lease obligations.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds (Primary Government)

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

General obligation bonds outstanding at November 30, 2018 are as follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/18</u>
Series 2007A	11/7/2007	\$ 4,695,000	3.60 - 4.10	12/15/2017	\$ -
Series 2009	3/25/2009	10,000,000	3.75 - 4.35	12/15/2026	-
Refunding Series 2010	9/28/2010	8,625,000	2.00 - 4.00	12/1/2022	4,435,000
Refunding Series 2011	11/17/2011	4,215,000	2.00 - 4.00	12/1/2032	3,200,000
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	4,705,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	14,315,000
Total					<u>\$ 26,655,000</u>

Alternative Revenue Source Series 2007A GO Bonds

On November 7, 2007, Kendall County entered an agreement to issue \$4,695,000 of General Obligation Bonds (Alternative Revenue Source), Series 2007A at a variable interest rate of (3.6 – 4.1%). The GO Bonds were used for the construction of the new courthouse building, and were paid in full during the year ended November 30, 2018.

Alternative Revenue Source Series 2009 GO – Courthouse

On March 25, 2009, Kendall County entered an agreement to issue \$10,000,000 of General Obligation Bonds (Alternative Revenue Source), Series 2009 at a variable interest rate (3.75 – 4.35%). The GO Bonds were used for the construction of the new courthouse building. The Series 2017 bonds were used to refund a portion of the Series 2009 bonds, and the remaining outstanding balance was paid in full during the year ended November 30, 2018.

2010 Crossover Refunding of Series 2002A Bonds

On September 28, 2010, Kendall County issued \$8,625,000 of Series 2010 Refunding Bonds at an interest rate that varies from 2% to 4% based on the bond agreement/amortization schedule. The Refunding Bonds are being used to refinance a portion of the Series 2002A General Obligation Bonds.

2011 Crossover Refunding of Series 2002B Bonds

On November 17, 2011, Kendall County entered an agreement to issue \$4,215,000 of Series 2011 Refunding Bonds at a variable interest rate of (2-4%). The Refunding Bonds are being used to refinance a portion of the Series 2002B General Obligation Bonds.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds (Primary Government) - Continued

2016 Crossover Refunding of Series 2008 Bonds

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

2017 Crossover Refunding of Series 2007B and 2009 Bonds

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

Debt service requirements to maturity are as follows:

Year Ending November 30,	Bonds Payable	
	Principal	Interest
2019	\$ 1,910,000	1,596,304
2020	2,305,000	1,059,004
2021	2,400,000	969,831
2022	2,500,000	871,304
2023	2,585,000	753,780
2024-2028	13,830,000	1,869,529
2029-2032	1,125,000	114,593
	<u>\$ 26,655,000</u>	<u>7,234,345</u>

General Obligation Bonds (Component Unit (KCFPD))

Long-term debt activity for the year ended November 30, 2018 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 41,575,000	-	2,940,000	38,635,000	3,180,000
Unamortized premium on bonds	2,978,987	-	597,582	2,381,405	553,593
Compensated absences	38,868	22,557	34,736	26,689	-
Total	<u>\$ 44,592,855</u>	<u>22,557</u>	<u>3,572,318</u>	<u>41,043,094</u>	<u>3,733,593</u>

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds (Component Unit (KCFPD)) - Continued

General obligation bonds outstanding at November 30, 2018 are as follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/18</u>
Series 2007	7/15/2007	\$ 45,000,000	4.25-5.25	1/1/2018	\$ -
Series 2012	4/10/2012	2,925,000	2.00-3.00	1/1/2023	1,930,000
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	9,055,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,900,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	18,750,000
Total					<u>\$ 38,635,000</u>

Bond Series 2007

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$45,000,000 in General Obligation Limited Tax Bonds, Series 2007, dated July 15, 2007 with a variable interest rate (4.25 – 5.25%). The proceeds of the Series 2007 bonds were used to acquire and develop land. The Series 2015, 2016, and 2017 bonds were used to refund a portion of the Series 2007 bonds, and the remaining outstanding bonds were paid in full during the year ended November 30, 2018.

Bond Series 2012 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2019	\$ 345,000	52,725	397,725
2020	365,000	42,075	407,075
2021	385,000	30,825	415,825
2022	405,000	18,975	423,975
2023	430,000	6,450	436,450
	<u>\$ 1,930,000</u>	<u>151,050</u>	<u>2,081,050</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds (Component Unit (KCFPD)) - Continued

Bond Series 2015 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2019	\$ 45,000	356,952	401,952
2020	45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 9,055,000</u>	<u>2,906,832</u>	<u>11,961,832</u>

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2019	\$ 95,000	302,088	397,088
2020	100,000	298,186	398,186
2021	100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,900,000</u>	<u>1,986,830</u>	<u>10,886,830</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds (Component Unit (KCFPD)) - Continued

Bond Series 2017 Refunding

On April 26, 2017, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$19,130,000 in general obligation refunding bonds, Series 2017, with a variable interest rate (4.0 – 5.0%). Of the bond proceeds, \$20,205,000 was used to refund a portion of the general obligation, Series 2007 bonds.

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2019	\$ 2,290,000	880,250	3,170,250
2020	2,525,000	759,875	3,284,875
2021	2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 18,750,000</u>	<u>3,151,500</u>	<u>21,901,500</u>

Debt Defeasance

Prior Year Defeasance (Primary Government)

In prior years, the County defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements.

Prior Year Defeasance (Component Unit (KCFPD))

In prior years, the District defeased certain general obligation bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the District's financial statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 6: 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 and for the Forest Preserve District is 5.750%. The legal debt margin limitations are as follows for the fiscal year ended November 30, 2018:

	Primary Government	Component Unit (KCFPD)
Assessed valuation (2017)	\$ 3,029,500,354	3,029,500,354
Statutory debt limitation (5.750%)	\$ 174,196,270	174,196,270
Amount of debt applicable to debt limitation	26,655,000	38,635,000
Legal Debt Margin	\$ 147,541,270	135,561,270

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF

Kendall County Regular Plan (Plan) covers employees of County of Kendall (Primary Government), Kendall County Forest Preserve District (KCFPD), and Kendall County Emergency Telephone Service and Communications Board (KenCom). The County's share of the net pension obligation, deferred inflows and outflows, and pension expense are reported in the primary government columns of the accompanying government-wide financial statements. The Forest Preserve District's share of these items are reported in the Component Unit columns of the government-wide financial statements. The Kendall County Emergency Telephone Service and Communications Board's share of these items are reported in the Board's separately issued financial statements. The three entities' amounts are combined for reporting below. Separate disclosure of certain items is made where possible.

The Kendall County Sheriff's Law Enforcement Personnel (SLEP) and Elected County Officials (ECO) plans include only County personnel, and related amounts are reported solely in the primary government columns of the accompanying government-wide financial statements.

Plan Description

The County's defined benefit pension plan for Regular, Sheriff's Law Enforcement Personnel, and Elected County Official employees provides retirement and disability benefits, post retirement increases, and death benefits to plan members and beneficiaries. The County's plan is managed by the Illinois Municipal Retirement Fund (IMRF), the administrator of an agent multiple-employer public pension fund. A summary of IMRF's pension benefits is provided in the "Benefits Provided" section of this document. Details of all benefits are available from IMRF. Benefit provisions are established by statute and may only be changed by the General Assembly of the State of Illinois. IMRF issues a publicly available Comprehensive Annual Financial Report that includes financial statements, detailed information about the pension plan's fiduciary net position, and required supplementary information. That report may be obtained on-line at www.imrf.org.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF - (CONTINUED)

Benefits Provided

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

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

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

- 3% of the original pension amount, or
- ½ of the increase in the Consumer Price Index of the original pension amount.

Membership

As of December 31, 2017, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	190	36	11
Inactive, non-retired members	180	24	4
Active members	254	105	4
Total	<u>624</u>	<u>165</u>	<u>19</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF - (CONTINUED)

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2017 and the fiscal year ended November 30, 2018 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
Employer required contribution rate for 2017	11.05%	19.89%	29.91%	N/A
Employer required contribution rate for 2018	10.04%	18.94%	34.22%	N/A
Actual contributions for 2017:				
County	\$ 1,058,879	1,739,434	109,640	2,907,953
Forest Preserve District	59,919	-	-	59,919
KenCom	208,703	-	-	208,703
Total	<u>\$ 1,327,501</u>	<u>1,739,434</u>	<u>109,640</u>	<u>3,176,575</u>
Actual contributions for fiscal year 2018:				
County	\$ 989,617	1,685,436	125,161	2,800,214
Forest Preserve District	44,736	-	-	44,736
KenCom	178,191	-	-	178,191
Total	<u>\$ 1,212,544</u>	<u>1,685,436</u>	<u>125,161</u>	<u>3,023,141</u>

Payable to the Pension Plan

At November 30, 2018, the County had \$0 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2018.

Net Pension Liability

At December 31, 2017, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total	Plan Allocation		
					KCFPD	KenCom	Primary Government
Total Pension Liability	\$ 49,018,828	51,182,078	5,723,876	105,924,782	2,210,749	7,705,760	96,008,273
Plan Fiduciary Net Position	48,467,902	43,762,156	5,525,582	97,755,640	2,185,902	7,619,100	87,950,636
Net Pension Liability (Asset)	<u>\$ 550,926</u>	<u>7,419,922</u>	<u>198,294</u>	<u>8,169,142</u>	<u>24,847</u>	<u>86,660</u>	<u>8,057,637</u>

The net pension liabilities were measured as of December 31, 2017, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2017. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2017.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2017, are included as Required Supplementary Information on pages 82-84 of this report. Below is a summary of changes in the total net pension liability for the calendar year ending December 31, 2017.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2016	\$ 98,942,040	83,471,344	15,470,696
Changes for the year:			
Service cost	2,970,157	-	2,970,157
Interest on the total pension liability	7,400,877	-	7,400,877
Benefit changes	-	-	-
Differences between expected and actual experience	1,612,681	-	1,612,681
Assumption changes	(1,503,463)	-	(1,503,463)
Employer contributions	-	3,176,575	(3,176,575)
Employee contributions	-	1,255,147	(1,255,147)
Net plan investment income	-	14,368,758	(14,368,758)
Benefit payments and refunds	(3,497,510)	(3,497,510)	-
Other	-	(1,018,674)	1,018,674
Net changes	<u>6,982,742</u>	<u>14,284,296</u>	<u>(7,301,554)</u>
Balances at December 31, 2017	<u>\$105,924,782</u>	<u>97,755,640</u>	<u>8,169,142</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2017:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.50%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Actuarial Assumptions - Continued

- For Non-Disabled Retirees, the IMRF-specific rates for Mortality were developed from the RP-2017 (base year 2015) Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2017:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	6.85%
International Equity	18%	6.75%
Fixed Income	28%	3.00%
Real Estate	9%	5.75%
Alternative Investments	7%	2.65-7.35%
Cash Equivalents	<u>1%</u>	2.25%
Total	100%	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Single Discount Rate

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

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

For purposes of the December 31, 2017 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.50%	7.50%	7.50%
Municipal bond rate	3.31%	3.31%	3.31%
Resulting single discount rate	7.50%	7.50%	7.50%

Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates

The following represents the County's proportionate share of the net pension liabilities calculated using the above-referenced single discount rate, as well as what the County's proportionate share of the net pension liabilities would be if they were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate.

	Regular Plan		
		Current	
	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 55,797,723	49,018,828	43,498,077
Plan Fiduciary Net Position	48,467,902	48,467,902	48,467,902
Net Pension Liability/(Asset)	<u>\$ 7,329,821</u>	<u>550,926</u>	<u>(4,969,825)</u>
Primary Government	\$ 5,846,998	439,419	(3,964,429)
KCFPD	330,575	24,847	(224,139)
KenCom	1,152,248	86,660	(781,256)
Total	<u>\$ 7,329,821</u>	<u>550,926</u>	<u>(4,969,825)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: **DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)**

Sensitivity of Net Pension Liabilities/(Assets) to the Single Discount Rates (Continued)

SLEP Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 59,425,751	51,182,078	44,511,401
Plan Fiduciary Net Position	43,762,156	43,762,156	43,762,156
Net Pension Liability/(Asset)	<u>\$ 15,663,595</u>	<u>7,419,922</u>	<u>749,245</u>
ECO Plan			
	1% Decrease (6.50%)	Current Discount Rate (7.50%)	1% Increase (8.50%)
Total Pension Liability	\$ 6,408,813	5,723,876	5,153,336
Plan Fiduciary Net Position	5,525,582	5,525,582	5,525,582
Net Pension Liability/(Asset)	<u>\$ 883,231</u>	<u>198,294</u>	<u>(372,246)</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 121,632,287	105,924,782	93,162,814
Plan Fiduciary Net Position	97,755,640	97,755,640	97,755,640
Net Pension Liability/(Asset)	<u>\$ 23,876,647</u>	<u>8,169,142</u>	<u>(4,592,826)</u>
Primary Government	\$ 22,393,824	8,057,635	(3,587,431)
KCFPD	330,575	24,847	(224,139)
KenCom	1,152,248	86,660	(781,256)
Total	<u>\$ 23,876,647</u>	<u>8,169,142</u>	<u>(4,592,826)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Pension Expense and Deferred Outflows / Inflows of Resources Related to Pensions

For the year ended November 30, 2018, the total pension expense for all plans was \$3,558,177, of which \$3,271,008 was recognized by the Primary Government, \$63,989 was recognized by the Component Unit, and \$223,180 was recognized by KenCom. At November 30, 2018, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$3,262,513	2,448,204
Changes in assumptions	549,821	1,489,689
Net difference between projected and actual earnings on pension plan investments	<u>2,637,345</u>	<u>6,489,260</u>
Total deferred amounts to be recognized in pension expense in future periods	6,449,679	10,427,153
Contributions subsequent to the measurement date	<u>3,238,451</u>	-
Total deferred amounts related to pensions	<u><u>\$9,688,130</u></u>	<u><u>10,427,153</u></u>

In the table above, \$3,238,451 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2019. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	Regular Plan	SLEP	ECO	Total
2018	\$ (446,017)	163,559	(13,685)	(296,143)
2019	(838,692)	81,178	(18,799)	(776,313)
2020	(1,419,095)	(366,834)	(99,633)	(1,885,562)
2021	(1,115,835)	(423,385)	(104,434)	(1,643,654)
2022	-	264,375	-	264,375
Thereafter	-	359,823	-	359,823
Total	<u><u>\$ (3,819,639)</u></u>	<u><u>78,716</u></u>	<u><u>(236,551)</u></u>	<u><u>(3,977,474)</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 7: DEFINED BENEFIT PENSION PLAN – IMRF – (CONTINUED)

Deferred outflows and inflows for the Regular Plan were allocated based on the percentage of the calendar year 2017 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 2,684,269	151,781	529,382	3,365,432
Deferred inflows	(4,700,000)	(265,760)	(926,918)	(5,892,678)
Net deferred outflows/(inflows)	<u>\$ (2,015,731)</u>	<u>(113,979)</u>	<u>(397,536)</u>	<u>(2,527,246)</u>

The Regular Plan reported \$1,292,393 of contributions subsequent to the measurement date as deferred outflows of resources related to pensions. The contributions were allocated based on the percentage of the 2017 calendar year contributions as follows:

Primary Government	\$ 1,069,466
KCFPD	44,736
KenCom	<u>178,191</u>
Total contributions subsequent to the measurement date	<u>\$ 1,292,393</u>

NOTE 8: OTHER POST-EMPLOYMENT BENEFITS

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, only ten former employees have chosen to stay in the government's health insurance plan. Therefore, there has been low utilization, and therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any net OPEB liability as of November 30, 2018.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 9: LEASE AGREEMENTS

KenCom 911

The County has a lease with KenCom in the amount of \$100,000 per year. KenCom makes quarterly payments of \$25,000 to the County effective September 1, 2012 – August 1, 2022. The lease is for the build out of the public safety center basement for emergency 911 purposes. The construction was funded by the County and is being reimbursed over a ten-year period.

Amounts due to the County over the remainder of the agreement are as follows:

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

Capital lease obligations

The County has entered into various capital leasing agreements for equipment with John Deere. The scheduled minimum lease payments under the agreements include interest ranging from 4.25%-4.50%, and mature at various dates through June of 2021. The cumulative amount of assets acquired under the capital leases described above amounted to \$141,116 with \$56,751 of accumulated depreciation as of November 30, 2018.

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

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending November 30,	
2019	\$ 24,123
2020	24,123
2021	23,267
Less imputed interest	(4,492)
Total	<u>\$ 67,021</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 9: LEASE AGREEMENTS - LESSOR – (CONTINUED)

Operating Leases

The County has the following operating leases:

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

As the Konica Minolta copier leases terminate, they are continuing on a month-to-month basis, and do not require future minimum lease payments. Total expense reported under these lease agreements for the year ended November 30, 2018 was \$53,266.

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

Fiscal Year Ending November 30,	
2019	\$ 32,170
2020	5,323
2021	3,064
2022	1,108
2023	831
Total	<u>\$ 42,496</u>

NOTE 10: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS

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

The Restricted Economic Development Grant Fund and the CSBG Revolving Loan Fund have loans funded with the proceeds of grants specifically authorizing economic development and community service activities. Normally, these notes are issued in varying amounts with interest ranging from 0% to 6.25% for loan periods of 20 years or less. At November 30, 2018, the outstanding balance was \$213,112.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 10: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS – (CONTINUED)

Amounts due to the County are to be repaid as follows:

Fiscal Year Ending <u>November 30,</u>	
2019	\$ 40,491
2020	32,242
2021	19,494
2022	16,819
2023	7,819
2024-2028	36,162
2029-2033	48,624
2034-2035	<u>11,461</u>
	<u>\$ 213,112</u>

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

<u>Fund</u>	<u>Excess</u>
Drug Abuse Fund	\$ 10,066
Geographic Information Systems - Recorder Fund	27
Animal Population Control Fund	2,497
County Reserve Fund	34,465
Sheriff Vehicle Fund	27,107
Animal Medical Care Fund	2,740
HIDTA Grant Fund*	1,432,398
Cook County Reimbursement Fund*	33,402
Sheriff Special Assignment Fund*	29,547
Violent Crime Victims Assistance Fund*	13,500
Aurora Election Commission Dissolution Fund*	5,160
IDOT CPS Grant Fund*	4,543
Capital Improvement Fund	1,771
Jail Debt Service Fund	5

*No budget adopted for this fund for the year ended November 30, 2018.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 11: STEWARDSHIP & ACCOUNTABILITY - CONTINUED

Deficit Fund Equity

As of November 30, 2018, the County Clerk Death Certificate Surcharge Fund (\$1,073), HIDTA Grant Fund (\$57,914), Drug Court Fund (\$42,561), Cook County Reimbursement Fund (\$3,075), Sheriff Special Assignment (\$5,468), and IDOT CPS Grant Fund (\$4,543) had deficit fund balances.

NOTE 12: INTER-FUND TRANSACTIONS

Below are the inter-fund balances as of November 30, 2018:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor funds	<u>\$ 358,913</u>

The outstanding balances between funds result from one time loans from the General Fund to various other County funds to cover expenses. These loans are to be repaid as soon as funding is available.

Below are the inter-fund transfers for the year ended November 30, 2018:

<u>Fund</u>	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
Governmental Activities:		
Major funds:		
General	\$ 440,500	3,626,268
IMRF and Social Security	-	84,929
Transportation Sales Tax	50,000	10,000
Public Safety Sales Tax	5,188,073	-
County Health and Human Services	603,452	863,247
Courthouse Debt Service	-	1,996,500
Non-major Special Revenue Funds	2,444,660	2,145,741
	<u>\$ 8,726,685</u>	<u>8,726,685</u>

All transfers were made to simplify cash flows within the County and to reimburse various funds for departmental expenses. Several funds transferred into the IMRF and Social Security Fund for payment of employee contributions. The General Fund and the Public Safety Sales Tax Fund transferred into the debt service funds to subsidize required debt payments, the Community 708 Mental Health Fund transferred to the County Health & Human Services fund to cover mental health services provided by the Health Department, the HAVA Grant Fund transferred into the General Fund to reimburse for election costs originally paid from the General Fund, and various funds transferred into the Capital Projects Fund to reimburse for capital expenditures.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 13: 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.

The County has an insurance program whereby the County increased its deductible for outside insurance and is handling claims below the deductible amount internally. This is accounted for in the Insurance Program Fund (fiduciary fund).

NOTE 14: CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

During the year ended November 30, 2014, the County began the extension of Eldamain Road. The estimated total cost of the project currently contracted is \$11.7 million. As of November 30, 2018, the County has expended \$7.1 million related to these contracts, \$4.3 of which is reported as Construction in Progress on the government-wide financial statements, and \$2.8 million has been capitalized and reported as part of the County's Bridge Network. The current phase of the project is estimated to be completed during the year ended November 30, 2019.

During the year ended November 30, 2017, the County entered in to an intergovernmental agreement with LaSalle County for construction on Millington Road Bridge. Kendall County is responsible for the preliminary engineering costs and \$1 million of the construction costs. If construction costs exceed the budgeted amount, Kendall County will be responsible for 50% of the additional costs. This project began during the year ended November 30, 2018, and the County has expended \$1.5 million related to this agreement.

During the year ended November 30, 2018, the County signed a contract for widening and resurfacing of Grove Road, with a total estimated cost of \$4.3 million. No amounts were expended for this contract during the year ended November 30, 2018, and construction is scheduled to begin during the next fiscal year.

During the year ended November 30, 2018, the County signed a contract for construction on the Little Rock Road culvert, with a total estimated cost of \$641,384. The County has expended \$447,563 related to this contract, which is reported as Construction in Progress on the government-wide statement of net position as of November 30, 2018. The project is expected to be completed in the next fiscal year.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2018

NOTE 15: DYNEGY AGREEMENT

Dynegy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynegy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynegy entered into an intergovernmental agreement to resolve this dispute. For tax year 2011, the equalized assessed valuation of the property was \$100. For tax years 2012-2021, the parties agree that the equalized assessed valuation of the property shall be \$100,000. As a result of the reduction in equalized assessed valuation in current and future tax years, Dynegy waives its right to collect any refunds attributable to the assessed values agreed upon.

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES

Current Changes

GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions* addresses the accounting and financial reporting by state and local governments for postemployment benefits other than pensions (other postemployment benefits or OPEB). It also improves information provided by state and local governmental employers about financial support for OPEB that is provided by other entities. The provisions in Statement 75 were effective for the current fiscal year; however, the County has not reported its OPEB plan in accordance with this Statement due to its insignificance to the County as a whole. Refer to Note 8 for additional information.

GASB Statement No. 82, *Pension Issues – an amendment of GASB Statements No 67, 68, and No. 73* amends the required the presentation to include the covered payroll, defined as the payroll on which contributions to a pension plan are based, and ratios that use that measure. The requirements of this Statement are effective for the County's current reporting period; however, the requirements of this Statement had no effect on the County's financial statements.

GASB Statement No. 85, *Omnibus 2017*, addresses a variety of topics including issues related to blending component units, goodwill, fair value measurement and application, and postemployment benefits (pensions and other post-employment benefits (OPEB)). The requirements of this Statement are effective for the County's current reporting period; however, the requirements of this Statement had no effect on the County's financial statements.

Notes to Basic Financial Statements
For the Year Ended November 30, 2018

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES - CONTINUED

Future Accounting Pronouncements

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

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The County has yet to determine the effect of this Statement.

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

NOTE 17: SUBSEQUENT EVENTS

Management evaluated subsequent events through February 28, 2019, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2018 as a result of events occurring between December 1, 2018 and February 28, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues	\$ 23,338,092	24,097,835	759,743	23,348,075
Expenditures	26,409,227	25,924,504	(484,723)	25,065,817
Excess (deficiency) of revenues over (under) expenditures	(3,071,135)	(1,826,669)	1,244,466	(1,717,742)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax	1,822,523	1,822,523	-	1,468,000
Probation	37,000	37,000	-	30,000
Health Department	457,638	457,638	-	377,000
VAC	11,536	27,846	16,310	8,512
Animal Control	48,475	66,461	17,986	10,991
Court Security	80,000	80,000	-	80,000
GIS Mapping	42,965	39,807	(3,158)	29,301
Court Automation	46,350	91,350	45,000	-
Building	850,933	850,932	(1)	-
Drug Court	24,716	12,711	(12,005)	-
HAVA Grant	-	140,000	140,000	-
Total transfers in	3,422,136	3,626,268	204,132	2,003,804
Transfers out:				
Administrative Debt Service	(140,000)	(140,000)	-	(140,000)
Capital Improvement	(50,000)	(50,000)	-	(257,855)
Economic Development	(25,000)	(25,000)	-	(25,000)
Kendall Area Transit	(25,500)	(25,500)	-	(25,500)
Courthouse Debt Service	(200,000)	(200,000)	-	(200,000)
Total transfers out	(440,500)	(440,500)	-	(648,355)
Total other financing sources (uses)	2,981,636	3,185,768	204,132	1,355,449
Net change in fund balance	\$ (89,499)	1,359,099	1,448,598	(362,293)
Fund balance, beginning of year		16,027,030		16,389,323
Fund balance, end of year		\$ 17,386,129		16,027,030

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 11,020,153	11,000,706	(19,447)	10,928,502
Intergovernmental:				
Retailers' occupation tax	550,000	516,994	(33,006)	584,703
County supplemental sales tax	2,950,000	2,884,164	(65,836)	2,952,707
Illinois income tax	2,470,000	2,401,526	(68,474)	2,303,301
Illinois replacement tax	400,000	349,700	(50,300)	385,769
State use tax	630,000	717,326	87,326	588,319
HIDTA reimbursement	20,000	-	(20,000)	36,114
State's attorney salary	144,677	146,204	1,527	144,677
Probation officer salary	357,147	443,628	86,481	283,628
Supervisor of assessments	42,350	42,900	550	42,350
Election judges	-	30,960	30,960	33,615
Probation board and care	5,000	8,802	3,802	21,276
Public defender salary	99,895	84,161	(15,734)	99,895
Probation officer salary	11,000	11,648	648	13,331
St comp/reimburse PTI	2,000	15,852	13,852	5,176
Crime Victims' Assistance Grant	13,920	-	(13,920)	-
State's attorney miscellaneous revenue	500	1,256	756	84
Vest grant	7,600	-	(7,600)	-
Drug Court grant	-	7,900	7,900	-
ESDA reimbursement from IMEA	38,000	106,993	68,993	24,737
Total intergovernmental	7,742,089	7,770,014	27,925	7,519,682
Fees, fines, and charges:				
County treasurer	21,000	26,159	5,159	21,590
County clerk and recorder	400,000	347,324	(52,676)	390,195
Circuit court clerk	850,000	804,307	(45,693)	780,818
Sheriff	245,000	180,913	(64,087)	199,987
Sheriff - miscellaneous	8,500	5,470	(3,030)	6,596
Zoning board of appeals	12,000	10,155	(1,845)	10,230
Corrections department	832,200	919,492	87,292	1,173,777
State's Attorney trial fee	250	-	(250)	-
Technology	-	310	310	9,739
KenCom technology reimbursement	-	46,349	46,349	-
Circuit clerk GPS service fee	7,000	6,480	(520)	9,617
Mapping fees	-	99	99	122
Circuit court system fee	42,000	40,805	(1,195)	42,363
Public defender fee	15,000	14,261	(739)	11,288
Sheriff's bond fee	13,000	10,494	(2,506)	12,262
Hearing officer fee	2,450	-	(2,450)	1,750
Fines and forfeitures	385,000	328,633	(56,367)	346,241
Property tax late payment penalties	350,000	308,555	(41,445)	315,736
Periodic imprisonment fee	18,000	22,912	4,912	20,835

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 1,000	720	(280)	1,202
Security detail income	25,000	43,920	18,920	38,362
Federal inmate revenue	328,500	810,600	482,100	310,425
Federal mileage reimbursement	4,050	9,441	5,391	4,696
Federal inmate transport fees	35,200	105,538	70,338	41,458
Total fees, fines, and charges	3,595,150	4,042,937	447,787	3,749,289
Licenses and permits:				
Liquor licenses	25,000	13,300	(11,700)	17,200
Zoning, planning, and building permits	65,000	78,654	13,654	84,183
PB&Z - recording fees	700	1,295	595	746
County real estate transfer tax	440,000	458,886	18,886	432,609
Franchise tax	230,000	225,000	(5,000)	235,485
Total licenses and permits	760,700	777,135	16,435	770,223
Interest on investments	86,500	259,791	173,291	128,780
Other revenue:				
Postage reimbursements	38,500	71,857	33,357	84,563
Recorder's miscellaneous	50,000	35,588	(14,412)	61,345
Compost fees	8,000	34,341	26,341	32,440
Assessment office miscellaneous	3,000	5,697	2,697	5,641
Employee insurance reimbursement	-	38,697	38,697	167
Facility management miscellaneous	4,000	5,000	1,000	92
Other revenues	30,000	56,072	26,072	67,351
Total other revenue	133,500	247,252	113,752	251,599
Total revenues	\$ 23,338,092	24,097,835	759,743	23,348,075

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	Page	2018			2017
		Original and Final Appropriations	Actual	Variance with Budget	Actual
Expenditures:					
Facilities management	66	\$ 1,072,157	1,047,182	(24,975)	1,851,955
Building and zoning	66-67	215,596	190,175	(25,421)	194,557
County Clerk and Recorder	67	170,934	163,827	(7,107)	188,572
County Board	67	137,110	121,721	(15,389)	186,095
Regional Office of Education	67	84,420	88,493	4,073	77,875
Farmland Review Board	68	325	-	(325)	119
Corrections	68	4,597,901	4,672,623	74,722	4,642,131
Sheriff	68-69	5,911,448	6,301,421	389,973	5,553,036
Merit Commission	69	4,000	4,420	420	7,050
Circuit court judge	69	308,947	287,185	(21,762)	326,675
Circuit Court Clerk	69	604,715	566,965	(37,750)	592,370
Coroner	70	174,066	169,150	(4,916)	163,169
Combined court services	70	1,194,018	1,171,718	(22,300)	1,222,898
Public Defender	71	509,451	493,746	(15,705)	491,342
State's Attorney	71	1,553,514	1,470,892	(82,622)	1,476,697
Utilities	71	840,154	890,009	49,855	9,434
Board of Review	72	77,545	60,817	(16,728)	58,553
County Treasurer	72	470,363	460,819	(9,544)	468,614
Soil and water conservation	72	32,000	32,000	-	32,000
Employee health insurance	72	3,755,418	3,544,788	(210,630)	3,476,565
Unemployment compensation	72	35,000	12,210	(22,790)	28,562
Auditing and accounting	72	56,925	57,750	825	56,925
General insurance and bonds	72	5,320	2,050	(3,270)	1,982
KenCom IGA	72	1,982,505	1,985,340	2,835	1,951,721
Property tax services	72	90,000	86,744	(3,256)	73,460
Chief county assessor's office	73	298,432	296,902	(1,530)	299,945
Election costs	73	775,758	572,648	(203,110)	374,366
Capital expenditures	73	20,000	26,127	6,127	144,566
Emergency management agency	74	38,000	37,937	(63)	34,376
Office of administrative services	74	343,200	311,170	(32,030)	352,219
Technology services	75	719,809	697,272	(22,537)	634,271
CASA contractual services	75	12,000	12,000	-	12,000
Jury commission	75	84,788	32,505	(52,283)	54,085
Postage county building	75	45,120	55,898	10,778	27,632
Contingency	75	188,288	-	(188,288)	-
Total expenditures		\$ 26,409,227	25,924,504	(484,723)	25,065,817

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Facilities management:				
Salaries:				
Office head	\$ 105,748	105,823	75	103,991
Maintenance	342,189	342,293	104	337,822
Clerical	40,170	40,204	34	39,328
Overtime	7,000	16,383	9,383	9,264
Office supplies	200	84	(116)	-
Utilities	-	-	-	731,578
Mileage	800	795	(5)	462
Training	-	99	99	-
County supplies	120,000	109,024	(10,976)	131,723
Postage	50	32	(18)	49
Cellular phones	6,500	5,426	(1,074)	6,602
Equipment maintenance and repairs	67,000	61,555	(5,445)	97,579
Vehicle maintenance	3,500	4,175	675	3,944
Equipment rental	1,000	-	(1,000)	943
Contractual services	378,000	361,289	(16,711)	388,670
Total facilities management	1,072,157	1,047,182	(24,975)	1,851,955
Building and zoning:				
Salaries:				
Planners	66,950	67,007	57	59,750
Compliance officers	55,234	56,923	1,689	55,689
Clerical	36,322	28,235	(8,087)	33,986
ZBA per diem	2,450	1,500	(950)	2,500
Mileage	200	-	(200)	31
Supplies	1,550	1,877	327	1,454
Postage	650	1,193	543	425
Equipment	500	400	(100)	279
Plumbing inspection	12,000	14,560	2,560	13,860
Vehicle maintenance and repairs	3,500	1,804	(1,696)	1,815
Training	200	255	55	125
Dues	750	748	(2)	988
Conferences	2,000	564	(1,436)	656
Books and subscriptions	200	358	158	81
Microfilming / reproduction	150	-	(150)	1,388
Engineering consultants	24,000	8,590	(15,410)	14,043
Regional plan commission	750	668	(82)	55
Legal publications	750	1,556	806	767
Contracted inspection services	500	-	(500)	-
Cellular phone	890	812	(78)	967
NPDES annual permit fee	1,000	1,000	-	1,000
Recording expenditures	700	1,193	493	1,166
Zoning board of appeals	750	554	(196)	1,306

**COUNTY OF KENDALL, ILLINOIS
GENERAL FUND**

**SCHEDULE A-4
(CONTINUED)**

**Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)**

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 750	378	(372)	371
Hearing officer	2,100	-	(2,100)	1,750
Refunds	-	-	-	50
Ad hoc zoning	750	-	(750)	55
Total building and zoning	215,596	190,175	(25,421)	194,557
County Clerk and Recorder:				
Salaries:				
Office head	95,584	95,656	72	93,774
Other	33,055	32,536	(519)	59,747
Temporary	7,000	5,700	(1,300)	6,150
Mileage	800	664	(136)	475
Supplies	11,000	11,079	79	9,434
Postage	13,300	8,111	(5,189)	11,657
Dues	445	345	(100)	445
Conferences	650	489	(161)	-
Books and subscriptions	100	-	(100)	24
Legal publications	1,500	708	(792)	953
Contractual services	4,500	5,539	1,039	3,663
Birth and death registration	3,000	3,000	-	2,250
Total County Clerk and Recorder	170,934	163,827	(7,107)	188,572
County Board:				
Salaries:				
Chairman	12,012	13,199	1,187	13,454
Board members	21,600	22,000	400	20,920
Mileage	8,010	6,061	(1,949)	6,582
Dues and memberships	3,500	5,710	2,210	3,120
Conferences	2,000	996	(1,004)	1,411
Per diem	82,300	67,015	(15,285)	75,914
Liquor commissioner	1,188	-	(1,188)	-
Settlements, arbitrations, and attorney fees	-	64	64	58,354
Miscellaneous	6,500	6,676	176	6,340
Total County Board	137,110	121,721	(15,389)	186,095
Regional Office of Education:				
Salaries and benefits	62,345	67,609	5,264	55,167
Expenditure reimbursements	22,075	20,884	(1,191)	22,708
Total Regional Office of Education	84,420	88,493	4,073	77,875

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Farmland Review Board:				
Mileage	\$ 20	-	(20)	-
Publications	125	-	(125)	119
Per diem	180	-	(180)	-
Total Farmland Review Board	325	-	(325)	119
Corrections:				
Salaries:				
Deputies	3,390,790	3,451,760	60,970	3,465,478
Overtime	58,988	67,170	8,182	71,570
Commander / sergeant	721,225	691,951	(29,274)	688,635
Contractual services	344,610	345,971	1,361	320,759
Medical expenditures	50,288	70,396	20,108	67,844
Food services	2,000	1,283	(717)	941
Prisoner transport	30,000	44,092	14,092	26,904
Total corrections	4,597,901	4,672,623	74,722	4,642,131
Sheriff				
Salaries:				
Sheriff	119,422	119,512	90	117,163
Chief / Commander	329,822	330,151	329	299,906
Deputies	4,421,063	4,823,850	402,787	4,132,616
Overtime	141,600	174,570	32,970	148,030
Security detail	-	36,125	36,125	34,417
Clerical	418,510	411,471	(7,039)	401,938
Clerical overtime	500	31	(469)	12
Part-time deputies	40,000	14,990	(25,010)	11,020
Telephone	6,000	6,104	104	3,829
Contractual services	45,120	37,032	(8,088)	40,775
Mileage and auto fuel	125,400	126,588	1,188	109,529
Office supplies	14,415	14,345	(70)	13,490
Postage	4,750	4,878	128	5,621
Canine expenditures	2,000	1,847	(153)	1,979
Major Crimes Taskforce	1,000	1,000	-	1,000
Equipment maintenance and repairs	22,500	20,965	(1,535)	22,157
Vehicle maintenance and repairs	51,126	38,922	(12,204)	53,410
Training	45,991	42,087	(3,904)	49,456
Dues and conferences	19,748	17,702	(2,046)	18,571
Legal publications and printing	3,643	3,314	(329)	3,160
Police supplies	18,129	18,160	31	18,820
Weapons and ammunition	20,058	19,707	(351)	9,113
Uniforms	24,925	25,749	824	20,524
Contract expenditures	25,300	4,475	(20,825)	24,267
Investigations	4,900	3,517	(1,383)	5,878

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Sheriff (continued):				
Subscriptions	\$ 1,396	282	(1,114)	130
Special response team	2,000	2,000	-	4,500
Drug testing	2,130	2,047	(83)	1,725
Total Sheriff	5,911,448	6,301,421	389,973	5,553,036
Merit Commission	4,000	4,420	420	7,050
Circuit court judge:				
Salaries:				
Court administrator	41,682	38,901	(2,781)	42,191
Bailiffs	93,326	83,806	(9,520)	91,102
Overtime	5,000	795	(4,205)	3,528
Judges	3,392	3,392	-	3,392
Training	2,000	2,091	91	-
Supplies	4,500	2,334	(2,166)	3,193
Conferences	5,230	2,074	(3,156)	3,714
Postage	39,100	33,373	(5,727)	33,530
Court reporter and transcripts	2,000	968	(1,032)	4,575
Judges' insurance	1,705	2,032	327	1,706
Judges' dues	1,975	1,800	(175)	2,010
Statutory expenditures	109,037	115,619	6,582	137,734
Total circuit court judge	308,947	287,185	(21,762)	326,675
Circuit Court Clerk				
Salaries:				
Office head	90,097	90,102	5	90,790
Other	466,618	443,679	(22,939)	461,224
Overtime	2,000	387	(1,613)	777
Mileage	2,000	674	(1,326)	1,095
Supplies	14,000	6,920	(7,080)	10,063
Postage	8,000	7,855	(145)	7,574
Dues and conferences	1,000	820	(180)	300
Conferences	6,000	3,354	(2,646)	3,302
Printing forms	15,000	13,174	(1,826)	17,245
Total Circuit Court Clerk	604,715	566,965	(37,750)	592,370

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Coroner:				
Salaries:				
Coroner	\$ 57,944	57,950	6	58,523
Deputy coroner	52,000	52,010	10	28,381
Per call	9,000	9,420	420	21,593
Mileage	400	44	(356)	980
Postage	250	158	(92)	207
Supplies	1,800	1,798	(2)	1,960
Vehicle maintenance	3,000	2,880	(120)	2,674
Dues and memberships	1,000	1,409	409	1,056
Autopsies	30,380	28,850	(1,530)	30,380
Toxicology testing	9,592	6,825	(2,767)	8,909
Histology	200	-	(200)	32
Training	3,500	2,886	(614)	3,835
X-rays	250	-	(250)	-
Personal property disposal	1,000	1,036	36	882
Clothing allowance	1,000	1,147	147	967
Disposition for indigent persons	250	-	(250)	-
Morgue supplies	2,500	2,737	237	2,790
Total Coroner	174,066	169,150	(4,916)	163,169
Combined court services:				
Salaries:				
Court director	78,464	70,768	(7,696)	80,005
Probation	758,274	759,193	919	754,915
Clerical	148,180	147,381	(799)	137,749
Drug court officer	-	-	-	-
Supplies	6,000	5,841	(159)	6,091
Postage	4,000	2,279	(1,721)	2,388
Books and subscriptions	100	155	55	142
Medical expenditures	1,000	1,039	39	33
Auto expenditures	5,000	3,671	(1,329)	4,180
Kane juvenile detention	100,000	157,460	57,460	100,210
Contractual services	3,000	2,004	(996)	2,161
Board and care	90,000	21,927	(68,073)	135,024
Total combined court services	1,194,018	1,171,718	(22,300)	1,222,898

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Public Defender:				
Salaries:				
Public Defender	\$ 149,857	151,252	1,395	151,010
Clerical	44,591	44,624	33	43,850
Assistance of public defenders	269,003	261,349	(7,654)	262,258
Supplies	2,500	2,469	(31)	2,475
Postage	1,000	549	(451)	496
Interpreter services	1,000	478	(522)	489
Books and subscriptions	2,000	1,424	(576)	1,834
Education and conferences	4,000	2,304	(1,696)	2,655
Subpoena witness fees	1,000	-	(1,000)	-
Contractual services	21,000	19,883	(1,117)	15,241
Dues and memberships	4,000	3,291	(709)	4,012
Statutory expenditures / investigators	7,000	5,867	(1,133)	5,262
Transcripts	2,500	256	(2,244)	1,760
Total Public Defender	509,451	493,746	(15,705)	491,342
State's Attorney:				
Salaries:				
Office head salary	166,508	168,058	1,550	167,789
Assistant State's Attorney	852,429	822,314	(30,115)	833,059
Clerical	320,827	301,059	(19,768)	306,411
Stipends	44,500	42,934	(1,566)	34,433
Temporary help - intern	7,000	6,436	(564)	4,692
Supplies	14,500	15,160	660	17,876
Postage	13,000	12,560	(440)	13,313
Dues	10,500	8,566	(1,934)	8,261
Conferences	2,000	931	(1,069)	-
Books and subscriptions	4,500	4,130	(370)	4,350
Contractual services	15,000	15,921	921	12,000
Child advocacy board	14,000	12,520	(1,480)	11,995
Transcripts	17,500	13,193	(4,307)	13,120
Training	3,500	1,298	(2,202)	2,869
Cell phone	3,250	2,777	(473)	3,066
Trials and hearings	27,500	11,035	(16,465)	11,463
Appellate services	37,000	32,000	(5,000)	32,000
Total State's Attorney	1,553,514	1,470,892	(82,622)	1,476,697
Utilities:				
Telephones	108,000	104,378	(3,622)	8,955
Electric	539,974	594,117	54,143	139
Natural gas	142,999	140,349	(2,650)	340
Water	49,181	51,165	1,984	-
Total utilities	840,154	890,009	49,855	9,434

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Board of Review:				
Salaries	\$ 59,545	59,836	291	51,903
Capital equipment	2,400	-	(2,400)	-
Conferences and education	500	-	(500)	-
Supplies	1,000	281	(719)	124
Postage	3,000	700	(2,300)	783
Mileage	100	-	(100)	-
Legal publications	1,000	-	(1,000)	-
Contractual services	10,000	-	(10,000)	5,743
Total Board of Review	77,545	60,817	(16,728)	58,553
County Treasurer:				
Salaries:				
Office head salary	95,584	95,656	72	93,774
Other salaries	325,929	317,705	(8,224)	329,511
Overtime	50	-	(50)	-
Mileage	750	148	(602)	386
Supplies	5,000	3,170	(1,830)	5,092
Postage	22,500	23,457	957	22,026
Dues	800	769	(31)	550
Conferences	750	-	(750)	192
Legal publications	2,500	3,440	940	2,064
Payroll forms	4,000	1,902	(2,098)	1,912
Contractual services	12,500	14,572	2,072	13,107
Total County Treasurer	470,363	460,819	(9,544)	468,614
Soil and water conservation	32,000	32,000	-	32,000
Employee health insurance premiums	3,755,418	3,544,788	(210,630)	3,476,565
Unemployment compensation	35,000	12,210	(22,790)	28,562
Auditing and accounting services	56,925	57,750	825	56,925
General insurance and bonds:				
Bonds	4,700	646	(4,054)	1,982
Notaries	620	1,404	784	-
Total General insurance and bonds	5,320	2,050	(3,270)	1,982
KenCom intergovernmental agreement:				
Intergovernmental agreement	1,775,000	1,775,000	-	1,775,000
Public safety dispatch	207,505	210,340	2,835	176,721
Total KenCom agreement	1,982,505	1,985,340	2,835	1,951,721
Property tax services (contractual)	90,000	86,744	(3,256)	73,460

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 85,900	85,939	39	85,371
Clerical	146,317	141,205	(5,112)	142,774
Overtime	1,000	-	(1,000)	2,757
Supplies	1,200	929	(271)	1,134
Mileage	220	256	36	220
Postage	16,500	21,648	5,148	19,583
Training	2,000	2,829	829	3,089
Dues	500	-	(500)	515
Books and subscriptions	30	-	(30)	56
Publications	32,765	35,275	2,510	34,884
Printing	6,000	8,821	2,821	5,848
Contractual services	6,000	-	(6,000)	3,714
Total Chief County Assessing Office	298,432	296,902	(1,530)	299,945
Election costs:				
Salaries:				
Salaries	130,258	130,335	77	126,644
Overtime	15,000	14,515	(485)	6,416
Extra help / overtime	50,000	35,537	(14,463)	12,331
Election judges per diem	125,000	107,200	(17,800)	48,570
Election judge mileage	15,000	4,344	(10,656)	2,203
Supplies	100,000	49,566	(50,434)	11,210
School for judges	1,500	500	(1,000)	-
Legal publications	8,000	5,392	(2,608)	2,454
Ballots	150,000	109,284	(40,716)	35,668
Contractual services	130,000	83,258	(46,742)	88,713
Registration supplies	5,000	-	(5,000)	4,920
Polling place rental and miscellaneous	6,000	3,618	(2,382)	2,910
Polling place delivery and setup	20,000	12,384	(7,616)	5,774
Postage	20,000	16,715	(3,285)	26,553
Total election costs	775,758	572,648	(203,110)	374,366
Capital expenditures:				
Facilities management	20,000	-	(20,000)	41,624
Coroner	-	-	-	18,340
Technology services	-	26,127	26,127	-
Sheriff	-	-	-	84,602
Total capital expenditures	20,000	26,127	6,127	144,566

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 8,138	8,041	(97)	8,108
Clerical	6,910	6,851	(59)	6,491
Mileage / auto fuel	500	373	(127)	500
Supplies	1,750	1,717	(33)	1,582
Postage	100	100	-	100
Cellular phone	4,250	3,938	(312)	4,357
Vehicle repairs and maintenance	11,075	11,875	800	9,098
Training	1,250	1,250	-	1,449
Dues	250	594	344	300
Conferences	527	627	100	216
Printing	50	50	-	38
Uniforms	500	500	-	5
Radio / siren maintenance	2,700	2,021	(679)	2,132
Total Emergency Management Agency	38,000	37,937	(63)	34,376
Office of administrative services:				
Salaries:				
Administration	233,715	228,480	(5,235)	278,216
Other	79,870	70,074	(9,796)	55,032
Mileage	1,400	178	(1,222)	535
Supplies	2,000	1,789	(211)	2,160
Postage	600	652	52	421
Telephone	845	1,260	415	656
County supplies	700	1,106	406	426
Advertisements	1,500	622	(878)	1,620
Dues	1,655	1,353	(302)	240
Conferences	1,300	1,444	144	465
Books and subscriptions	315	120	(195)	292
Labor negotiation expenditures	3,000	-	(3,000)	1,437
Contractual services	5,000	950	(4,050)	-
Training	500	-	(500)	119
Employee assistance program	6,600	-	(6,600)	6,569
Employee recognition	3,700	2,087	(1,613)	3,810
Mayors and managers meeting	500	1,055	555	221
Total office of administrative services	343,200	311,170	(32,030)	352,219

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Technology services				
Salaries:				
Supervisor	\$ 59,676	46,710	(12,966)	53,263
Other	300,186	284,960	(15,226)	293,677
Mileage	500	180	(320)	506
Office supplies	1,000	1,133	133	1,033
Postage	50	11	(39)	-
Dues	200	-	(200)	-
Training	3,000	600	(2,400)	199
Conferences	1,000	1,012	12	577
Books and subscriptions	100	486	386	-
Cell phone	5,400	5,163	(237)	6,511
Central computer supplies	35,000	27,492	(7,508)	9,552
Computer maintenance / software	91,737	114,308	22,571	49,000
Computer maintenance / hardware	65,400	76,011	10,611	70,450
Contractual services	15,915	5,812	(10,103)	143,560
Copier expense	130,000	118,853	(11,147)	4,651
Internet expense	10,645	14,541	3,896	1,292
Technology services	719,809	697,272	(22,537)	634,271
CASA contractual services	12,000	12,000	-	12,000
Jury commission:				
Salaries - jury commission	6,317	3,071	(3,246)	6,632
Supplies	3,500	733	(2,767)	3,114
Postage	3,000	2,766	(234)	2,892
Petit juror per diem	40,000	10,176	(29,824)	25,947
Training	1,500	2,514	1,014	1,587
Grand juror per diem	20,000	6,902	(13,098)	7,603
Meals	5,000	489	(4,511)	665
Automation	5,471	5,854	383	5,645
Total jury commission	84,788	32,505	(52,283)	54,085
Postage - county building:				
Postage supplies	2,000	1,110	(890)	1,098
Postage - Veterans Assistance	1,000	1,323	323	3,069
Equipment rental / reset charges	4,620	3,465	(1,155)	3,465
Prepaid postage	37,500	50,000	12,500	20,000
Total postage - county building	45,120	55,898	10,778	27,632
Contingency	188,288	-	(188,288)	-
Total General Fund	\$ 26,409,227	25,924,504	(484,723)	25,065,817

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

SCHEDULE A-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes:				
IMRF	\$ 3,100,767	3,095,219	(5,548)	2,993,889
Social Security	1,557,201	1,554,415	(2,786)	1,531,956
Intergovernmental - Replacement tax	156,000	173,746	17,746	190,006
IRS reimbursement	10	22,844	22,834	9
Interest	50	462	412	47
Total revenues	<u>4,814,028</u>	<u>4,846,686</u>	<u>32,658</u>	<u>4,715,907</u>
Expenditures:				
Contributions to IMRF	3,133,500	2,800,567	(332,933)	2,616,227
Contributions to Social Security	<u>1,642,500</u>	<u>1,529,213</u>	<u>(113,287)</u>	<u>1,762,951</u>
Total expenditures	<u>4,776,000</u>	<u>4,329,780</u>	<u>(446,220)</u>	<u>4,379,178</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,028</u>	<u>516,906</u>	<u>478,878</u>	<u>336,729</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission	13,500	11,636	(1,864)	12,505
GIS - Mapping	39,500	29,861	(9,639)	31,344
Drug Court	-	15,280	15,280	-
Animal Control	24,500	20,870	(3,630)	22,066
Probation	<u>7,282</u>	<u>7,282</u>	<u>-</u>	<u>-</u>
Total financing sources (uses)	<u>84,782</u>	<u>84,929</u>	<u>147</u>	<u>65,915</u>
Net change in fund balance	<u>\$ 122,810</u>	<u>601,835</u>	<u>479,025</u>	<u>402,644</u>
Fund balance, beginning of year		<u>2,192,355</u>		<u>1,789,711</u>
Fund balance, end of year		<u>\$ 2,794,190</u>		<u>2,192,355</u>

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX FUND

SCHEDULE A-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 4,750,000	4,982,295	232,295	5,112,508
Interest	30,000	112,071	82,071	57,935
Other revenue	-	70,922	70,922	5,532
Total revenues	<u>4,780,000</u>	<u>5,165,288</u>	<u>385,288</u>	<u>5,175,975</u>
Expenditures:				
Road and bridge construction	10,000,000	5,951,514	(4,048,486)	3,638,520
Land acquisition	700,000	576,008	(123,992)	703,105
Engineering costs	1,500,000	1,028,611	(471,389)	905,840
Total expenditures	<u>12,200,000</u>	<u>7,556,133</u>	<u>(4,643,867)</u>	<u>5,247,465</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,420,000)</u>	<u>(2,390,845)</u>	<u>5,029,155</u>	<u>(71,490)</u>
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program	<u>10,000</u>	<u>10,000</u>	<u>-</u>	<u>-</u>
Transfers out:				
Transportation Alternatives Program	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Total financing sources (uses)	<u>(40,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>(50,000)</u>
Net change in fund balance	<u>\$ (7,460,000)</u>	<u>(2,430,845)</u>	<u>5,029,155</u>	<u>(121,490)</u>
Fund balance, beginning of year		<u>9,281,707</u>		<u>9,403,197</u>
Fund balance, end of year		<u>\$ 6,850,862</u>		<u>9,281,707</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

SCHEDULE A-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 5,068,000	4,982,295	(85,705)	5,112,508
Interest	10,000	48,355	38,355	30,598
Total revenues	<u>5,078,000</u>	<u>5,030,650</u>	<u>(47,350)</u>	<u>5,143,106</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,078,000</u>	<u>5,030,650</u>	<u>(47,350)</u>	<u>5,143,106</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(325,000)	(325,000)	-	(325,000)
General Fund	(1,822,523)	(1,822,523)	-	(1,468,000)
Jail addition debt service	(1,244,050)	(1,244,050)	-	(1,207,050)
Court Exp 2007A debt service	(1,018,750)	(1,018,750)	-	(1,077,000)
Court Exp 2008 debt service	-	-	-	(500,000)
Court Exp 2009 debt service	(489,000)	(489,000)	-	(688,335)
Court Exp 2016 debt service	(288,750)	(288,750)	-	(157,115)
Total financing sources (uses)	<u>(5,188,073)</u>	<u>(5,188,073)</u>	<u>-</u>	<u>(5,422,500)</u>
Net change in fund balance	<u>\$ (110,073)</u>	<u>(157,423)</u>	<u>(47,350)</u>	<u>(279,394)</u>
Fund balance, beginning of year		<u>3,694,201</u>		<u>3,973,595</u>
Fund balance, end of year		<u>\$ 3,536,778</u>		<u>3,694,201</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8

Detailed Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 757,000	755,730	(1,270)	755,480
Revenue from services:				
Direct care fees	108,100	191,424	83,324	95,853
Inspection fees - wells and septic	15,000	14,865	(135)	20,455
Inspection fees - restaurants	192,000	216,755	24,755	207,749
Tanning fees	2,000	1,013	(987)	1,350
Well permit fees	15,000	12,375	(2,625)	18,685
Solid waste fees	1,000	6,738	5,738	925
Immunization clinic	3,000	9,243	6,243	4,522
Hepatitis B shots	12,000	8,864	(3,136)	8,714
Flu clinic	-	-	-	(245)
Tuberculosis board contract	15,000	15,131	131	15,000
DCFS counseling	-	-	-	927
Coffee revenue	500	199	(301)	322
Application assistance	-	50	50	-
Radon test kit fees	11,400	8,508	(2,892)	11,601
Total revenue from services	375,000	485,165	110,165	385,858
Revenue from grants:				
State public health grant	59,900	-	(59,900)	71,910
Mental health grants	141,600	41,249	(100,351)	113,925
Public aid - family case management	76,000	118,897	42,897	141,455
State grant - tobacco prevention	34,200	33,167	(1,033)	23,315
State grant - family case management	79,900	69,932	(9,968)	84,436
Electronic solid waste	-	-	-	900
Dental Varnish	-	289	289	-
Non-community well grant	2,000	1,625	(375)	2,001
Public aid - immunizations	11,400	2,882	(8,518)	10,324
High risk infant follow-up grant	-	7,800	7,800	-
Climate change grant	7,100	7,000	(100)	13,700
Bio-terrorism grant	120,900	98,904	(21,996)	123,233
Title III NIAA	8,000	7,672	(328)	10,806
WIC grant	145,300	134,239	(11,061)	157,857
Supplemental nutrition - WIC	425,510	284,002	(141,508)	315,547
K/G CAT grants from DCEO	1,463,200	1,925,329	462,129	1,621,989
West Nile Virus grant	26,600	15,621	(10,979)	41,932
Zika virus grant	-	(2,750)	(2,750)	13,750
FCM - homeless services	10,500	10,750	250	11,147
Fox Valley United Way	20,000	12,876	(7,124)	19,793
Donated vaccines	50,000	41,208	(8,792)	-
Total revenue from grants	2,682,110	2,810,692	128,582	2,778,020
Interest	4,000	4,196	196	2,102
Miscellaneous	33,000	37,258	4,258	63,725
Total revenues	3,851,110	4,093,041	241,931	3,985,185

COUNTY OF KENDALL, ILLINOIS
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
 (CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Expenditures:				
Salaries:				
Administration	\$ 656,518	613,051	(43,467)	619,242
Admissions services / evaluations	434,310	410,679	(23,631)	399,375
Behavioral health unit	771,902	669,895	(102,007)	682,338
Public health unit	1,023,580	909,991	(113,589)	953,732
Mileage	18,000	15,695	(2,305)	14,657
Supplies - non-medical	39,000	26,309	(12,691)	30,793
Supplies - medical	10,000	3,593	(6,407)	5,572
Community education supplies	-	6,000	6,000	5,000
Postage	7,300	4,137	(3,163)	4,810
Telephone	7,000	8,724	1,724	6,992
Conferences and training	26,000	22,536	(3,464)	14,855
Printing	9,900	6,613	(3,287)	6,989
Advertising - personnel	6,000	3,944	(2,056)	2,518
Direct client assistance	1,180,500	1,641,690	461,190	1,199,184
Dues and subscriptions	14,400	12,359	(2,041)	15,386
Capital expenditures	65,000	18,365	(46,635)	15,783
Contractual services	161,500	139,928	(21,572)	142,683
Hepatitis B vaccine	13,000	7,566	(5,434)	8,068
Vehicle maintenance	5,000	268	(4,732)	865
Vaccines	50,000	43,191	(6,809)	(1,134)
PHAB	10,000	-	(10,000)	-
CARF	1,000	8,391	7,391	-
IPLAN	2,000	-	(2,000)	-
Supplemental food coupons	425,510	284,002	(141,508)	315,547
Psychological testing materials	1,000	-	(1,000)	832
Miscellaneous	30,000	213	(29,787)	8,438
Refunds	19,500	1,628	(17,872)	14,714
Total expenditures	4,987,920	4,858,768	(129,152)	4,467,239
Excess (deficiency) of revenues over (under) expenditures	(1,136,810)	(765,727)	371,083	(482,054)

COUNTY OF KENDALL, ILLINOIS
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
 (CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 825,500	802,599	(22,901)	824,330
Drug Service Fund	5,565	4,700	(865)	-
Senior Citizens Fund	57,000	55,948	(1,052)	56,000
Total transfers in	<u>888,065</u>	<u>863,247</u>	<u>(24,818)</u>	<u>880,330</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	-	(522,814)
Insurance reimbursement	(457,638)	(457,638)	-	-
Total transfers out	<u>(603,452)</u>	<u>(603,452)</u>	<u>-</u>	<u>(522,814)</u>
Total other financing sources (uses)	<u>284,613</u>	<u>259,795</u>	<u>(24,818)</u>	<u>357,516</u>
Net change in fund balance	<u>\$ (852,197)</u>	<u>(505,932)</u>	<u>346,265</u>	<u>(124,538)</u>
Fund balance, beginning of year		<u>3,133,542</u>		<u>3,258,080</u>
Fund balance, end of year		<u>\$ 2,627,610</u>		<u>3,133,542</u>

Required Supplementary Information
Illinois Municipal Retirement Fund - Regular Plan
Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service cost	\$ 1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-
Differences between expected and actual experience	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	(1,579,871)	(126,416)	61,936	1,620,108
Benefit payments and refunds	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	\$ 49,018,828	48,308,158	46,988,938	42,894,328
PLAN FIDUCIARY NET POSITION				
Employer contributions	\$ 1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	540,612	510,863	545,967	490,532
Pension plan net investment income	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	\$ 48,467,902	42,024,495	39,191,442	39,259,224
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 550,926	6,283,663	7,797,496	3,635,104
Plan fiduciary net position as a percentage of total pension liability	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 12,013,585	11,334,007	11,552,748	10,474,794
Employer's net pension liability as a percentage of covered valuation payroll	4.59%	55.44%	67.49%	34.70%

* Schedule is being built prospectively from 2014 to show ten years' data.

Note: Amounts above are plan totals, which over employees of the County, the Kendall County Forest Preserve District, and KenCom.

Required Supplementary Information
Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP) Plan
Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service cost	\$ 1,628,955	1,721,050	1,632,492	1,580,405
Interest on the total pension liability	3,400,494	3,224,371	2,843,028	2,571,391
Benefit changes	-	-	-	-
Differences between expected and actual experience	2,057,148	(1,457,278)	1,445,616	(92,695)
Assumption changes	108,440	(208,618)	134,085	173,538
Benefit payments and refunds	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Net change in total pension liability	6,118,231	2,240,672	5,308,333	3,715,486
Total pension liability - beginning	45,063,847	42,823,175	37,514,842	33,799,356
Total pension liability - ending	<u>\$ 51,182,078</u>	<u>45,063,847</u>	<u>42,823,175</u>	<u>37,514,842</u>
PLAN FIDUCIARY NET POSITION				
Employer contributions	\$ 1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	687,043	605,010	675,685	635,544
Pension plan net investment income	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	36,507,189	32,373,280	31,882,575	28,442,835
Plan net position - ending	<u>\$ 43,762,156</u>	<u>36,507,189</u>	<u>32,373,280</u>	<u>31,882,575</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 7,419,922</u>	<u>8,556,658</u>	<u>10,449,895</u>	<u>5,632,267</u>
Plan fiduciary net position as a percentage of total pension liability	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 8,745,271	8,026,944	8,671,839	7,936,533
Employer's net pension liability as a percentage of covered valuation payroll	84.84%	106.60%	120.50%	70.97%

* Schedule is being built prospectively from 2014 to show ten years' data.

Required Supplementary Information
Illinois Municipal Retirement Fund - Elected County Officials (ECO) Plan
Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios*

	Calendar Year Ending December 31,			
	2017	2016	2015	2014
TOTAL PENSION LIABILITY				
Service cost	\$ 88,601	95,247	125,140	136,655
Interest on the total pension liability	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-
Differences between expected and actual experience	47,296	121,000	(286,298)	(403,343)
Assumption changes	(32,032)	(6,261)	-	131,546
Benefit payments and refunds	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	5,570,035	5,256,218	5,303,813	5,283,748
Total pension liability - ending	<u>\$ 5,723,876</u>	<u>5,570,035</u>	<u>5,256,218</u>	<u>5,303,813</u>
PLAN FIDUCIARY NET POSITION				
Employer contributions	\$ 109,640	124,718	179,118	201,197
Employee contributions	27,492	27,981	35,881	38,891
Pension plan net investment income	881,554	325,045	23,435	280,270
Benefit payments and refunds	(357,686)	(282,835)	(277,969)	(237,300)
Other	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	585,922	246,301	(25,129)	125,297
Plan net position - beginning	4,939,660	4,693,359	4,718,488	4,593,191
Plan net position - ending	<u>\$ 5,525,582</u>	<u>4,939,660</u>	<u>4,693,359</u>	<u>4,718,488</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 198,294</u>	<u>630,375</u>	<u>562,859</u>	<u>585,325</u>
Plan fiduciary net position as a percentage of total pension liability	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 366,564	373,072	478,416	508,556
Employer's net pension liability as a percentage of covered valuation payroll	54.10%	168.97%	117.65%	115.10%

* Schedule is being built prospectively from 2014 to show ten years' data.

**Required Supplementary Information
Illinois Municipal Retirement Fund
Multiyear Schedules of Employer Contributions***

Regular Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2017	\$ 1,327,501	1,327,501	-	12,013,585	11.05%	
2016	1,224,073	1,224,073	-	11,334,007	10.80%	
2015	1,265,026	1,265,025	1	11,552,748	10.95%	
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%	

Sheriff's Law Enforcement Personnel Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2017	\$ 1,739,434	1,739,434	-	8,745,271	19.89%	
2016	1,509,065	1,570,701	(61,636)	8,026,944	19.57%	
2015	1,657,188	1,667,726	(10,538)	8,671,839	19.23%	
2014	1,459,528	1,469,279	(9,751)	7,936,533	18.51%	

Elected County Officials Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2017	\$ 109,639	109,640	(1)	366,564	29.91%	
2016	124,718	124,718	-	373,072	33.43%	
2015	179,119	179,118	1	478,416	37.44%	
2014	218,984	201,197	17,787	508,556	39.56%	

Notes to Schedules

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

Methods and assumptions used to determine contribution rates:

Actuarial cost method	Aggregate entry age normal
Amortization method	Level percent of payroll, closed
Remaining amortization period	Non-Taxing bodies: 10-year rolling period. Taxing bodies (Regular, SLEP, and ECO groups): 26-year closed period. Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 21 years for most employers (two employers were financed over 30 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

Mortality
For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

* Schedules are being built prospectively from 2014 to show ten years' data.

Note: Regular Plan contributions above represent amounts contributed for employees of the County, the Kendall County Forest Preserve District, and KenCom.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS

Notes to Required Supplementary Information
For the Year Ended November 30, 2018

NOTE 1: BUDGETARY COMPARISON SCHEDULES

The budgetary comparison schedules for the General and major special revenue funds, present comparisons of the budget with actual data on a modified accrual basis. This is consistent with the modified accrual basis of accounting used to prepare the schedules of revenues, expenditures, and changes in fund balance for those funds.

The County's fiscal year 2018 budget was adopted on November 27, 2017 and was not amended.

NOTE 2: BUDGETARY PROCEDURES

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

The appropriated budget is prepared by fund. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level. Appropriations in all budgeted funds lapse at the end of the fiscal year.

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

Expenditures in individual major funds did not exceed appropriations for the year ended November 30, 2018.

OTHER SUPPLEMENTARY INFORMATION

Combining Balance Sheet
November 30, 2018

	General	County Special Reserve	Total General Fund
<u>Assets</u>			
Cash, deposits, and investments	\$ 16,198,501	-	16,198,501
Receivables:			
Due from State of Illinois	604,874	-	604,874
Other receivables	297,687	-	297,687
Prepays	407,676	-	407,676
Internal balances	358,913	-	358,913
Total assets	<u>\$ 17,867,651</u>	<u>-</u>	<u>17,867,651</u>
<u>Liabilities and Fund Balance</u>			
Liabilities:			
Accounts payable	\$ 183,008	-	183,008
Accrued payroll	298,514	-	298,514
Total liabilities	<u>481,522</u>	<u>-</u>	<u>481,522</u>
Fund Balance:			
Non-spendable	407,676	-	407,676
Committed	-	-	-
Unassigned	16,978,453	-	16,978,453
Total fund balance	<u>17,386,129</u>	<u>-</u>	<u>17,386,129</u>
Total liabilities and fund balance	<u>\$ 17,867,651</u>	<u>-</u>	<u>17,867,651</u>

**COUNTY OF KENDALL, ILLINOIS
GENERAL FUND**

SCHEDULE B-2

**Combining Schedule of Revenues, Expenditures, and Changes in Fund Balance
For the Year Ended November 30, 2018**

	<u>General</u>	<u>County Special Reserve</u>	<u>Total General Fund</u>
Revenues:			
Property tax	\$ 11,000,706	-	11,000,706
Intergovernmental revenue	7,770,014	-	7,770,014
Revenue from services, fines, and forfeitures	4,042,937	-	4,042,937
Licenses and permits	777,135	-	777,135
Interest	259,791	-	259,791
Other revenue	247,252	-	247,252
Total revenues	<u>24,097,835</u>	<u>-</u>	<u>24,097,835</u>
Expenditures:			
General control and administration	6,893,419	-	6,893,419
Public safety	7,668,265	-	7,668,265
Judiciary and court related	5,016,179	-	5,016,179
County development	219,334	-	219,334
Corrections	5,384,979	-	5,384,979
Highways and streets	157,987	-	157,987
Public health	495,848	-	495,848
Education	88,493	-	88,493
Total expenditures	<u>25,924,504</u>	<u>-</u>	<u>25,924,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,826,669)</u>	<u>-</u>	<u>(1,826,669)</u>
Other financing sources (uses):			
Transfers in	3,891,269	-	3,891,269
Transfers out	<u>(440,500)</u>	<u>(265,001)</u>	<u>(705,501)</u>
Total other financing sources (uses)	<u>3,450,769</u>	<u>(265,001)</u>	<u>3,185,768</u>
Net change in fund balance	1,624,100	(265,001)	1,359,099
Fund balance, beginning of year,	<u>15,762,029</u>	<u>265,001</u>	<u>16,027,030</u>
Fund balance, end of year	<u>\$ 17,386,129</u>	<u>-</u>	<u>17,386,129</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Totals	Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	Extension Education Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 15,601,257	185,793	751,279	313,237	2,338,406	327,046	19,142	-
Receivables:								
Due from State of Illinois	757,627	-	222,309	-	136,233	-	-	-
Notes receivable	213,112	-	-	-	-	-	-	-
Other receivables	90,224	-	-	12,791	-	2,001	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 16,662,220</u>	<u>185,793</u>	<u>973,588</u>	<u>326,028</u>	<u>2,474,639</u>	<u>329,047</u>	<u>19,142</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 251,099	2,198	98,602	25,532	-	-	-	-
Accrued payroll	43,884	1,922	-	18,481	-	1,242	-	-
Due to other funds	358,913	-	-	-	-	-	-	-
Total liabilities	<u>653,896</u>	<u>4,120</u>	<u>98,602</u>	<u>44,013</u>	<u>-</u>	<u>1,242</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	12,870,799	181,673	874,986	282,015	2,474,639	327,805	19,142	-
Committed	3,252,159	-	-	-	-	-	-	-
Unassigned	(114,634)	-	-	-	-	-	-	-
Total fund balances	<u>16,008,324</u>	<u>181,673</u>	<u>874,986</u>	<u>282,015</u>	<u>2,474,639</u>	<u>327,805</u>	<u>19,142</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 16,662,220</u>	<u>185,793</u>	<u>973,588</u>	<u>326,028</u>	<u>2,474,639</u>	<u>329,047</u>	<u>19,142</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Federal Aid Matching Fund	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund
<u>Assets</u>								
Cash, deposits and investments	\$ -	265,227	745,276	-	575,512	445,556	9,492	222,739
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	12,649	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>265,227</u>	<u>745,276</u>	<u>-</u>	<u>575,512</u>	<u>458,205</u>	<u>9,492</u>	<u>222,739</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	3,970	453	-	-
Accrued payroll	-	-	-	-	3,126	2,903	-	1,224
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	-	7,096	3,356	-	1,224
Fund Balances:								
Restricted	-	265,227	745,276	-	568,416	454,849	9,492	221,515
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	-	<u>265,227</u>	<u>745,276</u>	-	<u>568,416</u>	<u>454,849</u>	<u>9,492</u>	<u>221,515</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>265,227</u>	<u>745,276</u>	<u>-</u>	<u>575,512</u>	<u>458,205</u>	<u>9,492</u>	<u>222,739</u>

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney Drug Enforcement Fund	Senior Citizens Fund	K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 450,867	691,047	124,739	47,555	1	89	2,420	18,879
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	1,715	1,783	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 452,582</u>	<u>692,830</u>	<u>124,739</u>	<u>47,555</u>	<u>1</u>	<u>89</u>	<u>2,420</u>	<u>18,879</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	1,036	11,303	-	-	-	-	-	-
Accrued payroll	903	131	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>1,939</u>	<u>11,434</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	450,643	681,396	124,739	47,555	1	89	2,420	18,879
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>450,643</u>	<u>681,396</u>	<u>124,739</u>	<u>47,555</u>	<u>1</u>	<u>89</u>	<u>2,420</u>	<u>18,879</u>
Total liabilities and fund balances	<u>\$ 452,582</u>	<u>692,830</u>	<u>124,739</u>	<u>47,555</u>	<u>1</u>	<u>89</u>	<u>2,420</u>	<u>18,879</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crim Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 398,805	32,430	468,694	86,834	68,336	78,547	2,729	109,201
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	1,595	840	21,341	2,671	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 400,400</u>	<u>33,270</u>	<u>490,035</u>	<u>89,505</u>	<u>68,336</u>	<u>78,547</u>	<u>2,729</u>	<u>109,201</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	9,309	-	-	-	-	-	-
Accrued payroll	4,835	96	4,091	940	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>4,835</u>	<u>9,405</u>	<u>4,091</u>	<u>940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	395,565	23,865	485,944	88,565	68,336	78,547	2,729	109,201
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>395,565</u>	<u>23,865</u>	<u>485,944</u>	<u>88,565</u>	<u>68,336</u>	<u>78,547</u>	<u>2,729</u>	<u>109,201</u>
Total liabilities and fund balances	<u>\$ 400,400</u>	<u>33,270</u>	<u>490,035</u>	<u>89,505</u>	<u>68,336</u>	<u>78,547</u>	<u>2,729</u>	<u>109,201</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	County Reserve Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 68,286	3,865	321,969	-	108,859	12,375	150,574	62,099
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	2,619	-	-	-	-	-	-	-
Other receivables	-	-	-	11,412	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 70,905</u>	<u>3,865</u>	<u>321,969</u>	<u>11,412</u>	<u>108,859</u>	<u>12,375</u>	<u>150,574</u>	<u>62,099</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	11,412	913	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	11,412	913	-	-	-
Fund Balances:								
Restricted	70,905	3,865	321,969	-	107,946	12,375	150,574	62,099
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>70,905</u>	<u>3,865</u>	<u>321,969</u>	<u>-</u>	<u>107,946</u>	<u>12,375</u>	<u>150,574</u>	<u>62,099</u>
Total liabilities and fund balances	<u>\$ 70,905</u>	<u>3,865</u>	<u>321,969</u>	<u>11,412</u>	<u>108,859</u>	<u>12,375</u>	<u>150,574</u>	<u>62,099</u>

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 1,831,055	45,400	188,402	9,889	38,206	18,350	66,368	56,596
Receivables:								
Due from State of Illinois	-	-	99,109	-	-	-	-	-
Notes receivable	210,493	-	-	-	-	-	-	-
Other receivables	-	107	-	-	-	-	69	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,041,548</u>	<u>45,507</u>	<u>287,511</u>	<u>9,889</u>	<u>38,206</u>	<u>18,350</u>	<u>66,437</u>	<u>56,596</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	122	642	28,000	-	-	5,801
Accrued payroll	-	113	-	200	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	113	122	842	28,000	-	-	5,801
Fund Balances:								
Restricted	2,041,548	45,394	287,389	9,047	10,206	18,350	66,437	50,795
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,041,548</u>	<u>45,394</u>	<u>287,389</u>	<u>9,047</u>	<u>10,206</u>	<u>18,350</u>	<u>66,437</u>	<u>50,795</u>
Total liabilities and fund balances	<u>\$ 2,041,548</u>	<u>45,507</u>	<u>287,511</u>	<u>9,889</u>	<u>38,206</u>	<u>18,350</u>	<u>66,437</u>	<u>56,596</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	HIDTA Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 26,165	5,730	-	154,762	250	45,382	36,093	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	291,382
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	10,000	-	-	56	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 26,165</u>	<u>5,730</u>	<u>-</u>	<u>164,762</u>	<u>250</u>	<u>45,382</u>	<u>36,149</u>	<u>291,382</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 823	-	-	1,681	-	-	-	47,749
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	1,073	-	-	-	-	301,547
Total liabilities	<u>823</u>	<u>-</u>	<u>1,073</u>	<u>1,681</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>349,296</u>
Fund Balances:								
Restricted	25,342	5,730	-	163,081	250	45,382	36,149	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(1,073)	-	-	-	-	(57,914)
Total fund balances	<u>25,342</u>	<u>5,730</u>	<u>(1,073)</u>	<u>163,081</u>	<u>250</u>	<u>45,382</u>	<u>36,149</u>	<u>(57,914)</u>
Total liabilities and fund balances	<u>\$ 26,165</u>	<u>5,730</u>	<u>-</u>	<u>164,762</u>	<u>250</u>	<u>45,382</u>	<u>36,149</u>	<u>291,382</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds							
	HAVA Grant Fund	HGBF K-9 Grant Fund	County Drug Service Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 2,962	-	185	-	-	-	160,458	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	4,542	-	-	6,652	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,962</u>	<u>-</u>	<u>185</u>	<u>4,542</u>	<u>-</u>	<u>-</u>	<u>167,110</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	607	191	-	134	-
Accrued payroll	-	-	-	1,908	-	1,190	579	-
Due to other funds	-	-	-	44,588	2,884	4,278	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,103</u>	<u>3,075</u>	<u>5,468</u>	<u>713</u>	<u>-</u>
Fund Balances:								
Restricted	2,962	-	185	-	-	-	166,397	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(42,561)	(3,075)	(5,468)	-	-
Total fund balances	<u>2,962</u>	<u>-</u>	<u>185</u>	<u>(42,561)</u>	<u>(3,075)</u>	<u>(5,468)</u>	<u>166,397</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 2,962</u>	<u>-</u>	<u>185</u>	<u>4,542</u>	<u>-</u>	<u>-</u>	<u>167,110</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2018

	Special Revenue Funds				Capital Projects Funds			
	Aurora Election Commission Dissolution Fund	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Courthouse Expansion Construction Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 24,153	-	3,538	1,480	1,420,618	142,293	186,420	-
Receivables:								
Due from State of Illinois	-	-	-	-	8,594	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 24,153</u>	<u>-</u>	<u>3,538</u>	<u>1,480</u>	<u>1,429,212</u>	<u>142,293</u>	<u>186,420</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	621	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	4,543	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>4,543</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>621</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	24,153	-	3,538	1,480	-	-	-	-
Committed	-	-	-	-	1,429,212	141,672	186,420	-
Unassigned	-	(4,543)	-	-	-	-	-	-
Total fund balances	<u>24,153</u>	<u>(4,543)</u>	<u>3,538</u>	<u>1,480</u>	<u>1,429,212</u>	<u>141,672</u>	<u>186,420</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 24,153</u>	<u>-</u>	<u>3,538</u>	<u>1,480</u>	<u>1,429,212</u>	<u>142,293</u>	<u>186,420</u>	<u>-</u>

Combining Balance Sheet
November 30, 2018

	Capital Projects Fund	Debt Service Funds		
	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund	Administrative Building Bond Proceeds - 2011 Fund
	<u>Assets</u>			
Cash, deposits and investments	\$ 1,494,855	129,934	3,808	-
Receivables:				
Due from State of Illinois	-	-	-	-
Notes receivable	-	-	-	-
Other receivables	-	-	-	-
Due from other funds	-	-	-	-
Total assets	\$ 1,494,855	129,934	3,808	-
	<u>Liabilities and Fund Balances</u>			
Liabilities:				
Accounts payable	\$ -	-	-	-
Accrued payroll	-	-	-	-
Due to other funds	-	-	-	-
Total liabilities	-	-	-	-
Fund Balances:				
Restricted	-	129,934	3,808	-
Committed	1,494,855	-	-	-
Unassigned	-	-	-	-
Total fund balances	1,494,855	129,934	3,808	-
Total liabilities and fund balances	\$ 1,494,855	129,934	3,808	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	Totals	Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	
Revenues:								
Property taxes	\$ 5,028,818	-	498,983	1,497,248	-	-	-	187,191
Intergovernmental revenue	4,903,738	-	249,848	62,500	1,959,931	-	-	-
Revenue from services, fines, and forfeitures	2,365,589	227,451	-	107,766	-	205,275	-	-
Interest	30,013	-	51	152	5,234	-	-	19
Other revenue	271,117	3,273	-	45,499	-	-	-	-
Total revenues	12,599,275	230,724	748,882	1,713,165	1,965,165	205,275	-	187,210
Expenditures:								
Current:								
General control and administration	3,191,988	-	-	-	-	-	-	-
Public safety	2,003,025	148,730	-	-	-	-	-	-
Judiciary and court related	1,072,828	-	-	-	-	261,720	-	-
County development	37,061	-	-	-	-	-	27,874	-
Corrections	119,980	-	-	-	-	-	-	-
Highways and bridges	3,240,030	-	649,385	1,396,077	1,155,125	-	-	-
Public health	409,796	-	-	-	-	-	-	-
Education	187,212	-	-	-	-	-	-	187,212
Debt service:								
Principal	1,222,839	-	-	22,839	-	-	-	-
Interest	339,809	-	-	3,904	-	-	-	-
Fiscal agent fees	835	-	-	-	-	-	-	-
Capital outlay	1,498,551	-	600,000	157,577	-	-	-	-
Total expenditures	13,323,954	148,730	1,249,385	1,580,397	1,155,125	261,720	27,874	187,212
Excess (deficiency) of revenues over (under) expenditures	(724,679)	81,994	(500,503)	132,768	810,040	(56,445)	(27,874)	(2)
Other financing sources (uses):								
Transfers in	2,145,741	-	-	-	-	-	29,804	-
Transfers out	(2,444,660)	(97,331)	-	(75,000)	-	(91,350)	-	-
Total other financing sources (uses)	(298,919)	(97,331)	-	(75,000)	-	(91,350)	29,804	-
Net change in fund balance	(1,023,598)	(15,337)	(500,503)	57,768	810,040	(147,795)	1,930	(2)
Fund balance (deficit), beginning of year	17,031,922	197,010	1,375,489	224,247	1,664,599	475,600	17,212	2
Fund balance (deficit), end of year	\$ 16,008,324	181,673	874,986	282,015	2,474,639	327,805	19,142	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	Federal Aid Matching Fund	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund
Revenues:								
Property taxes	\$ -	-	1,181,534	930,231	368,937	-	15,112	-
Intergovernmental revenue	-	-	-	-	-	-	-	2,730
Revenue from services, fines, and forfeitures	-	11,280	-	-	-	175,710	-	51,632
Interest	-	-	117	92	40	-	1	-
Other revenue	-	-	116,602	-	-	-	-	-
Total revenues	-	11,280	1,298,253	930,323	368,977	175,710	15,113	54,362
Expenditures:								
Current:								
General control and administration	-	-	1,250,356	-	250,045	223,319	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	78,960
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	118,462	-	-	12,865	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	1,250,356	118,462	250,045	223,319	12,865	78,960
Excess (deficiency) of revenues over (under) expenditures	-	11,280	47,897	811,861	118,932	(47,609)	2,248	(24,598)
Other financing sources (uses):								
Transfers in	-	-	11,405	-	-	-	-	-
Transfers out	-	-	-	(811,871)	(44,982)	-	-	-
Total other financing sources (uses)	-	-	11,405	(811,871)	(44,982)	-	-	-
Net change in fund balance	-	11,280	59,302	(10)	73,950	(47,609)	2,248	(24,598)
Fund balance (deficit), beginning of year	-	253,947	685,974	10	494,466	502,458	7,244	246,113
Fund balance (deficit), end of year	\$ -	265,227	745,276	-	568,416	454,849	9,492	221,515

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney Drug Enforcement Fund	Senior Citizens Fund	K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
Revenues:								
Property taxes	\$ -	-	-	-	349,582	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	179,429	170,919	41,373	3,129	-	-	-	16,655
Interest	-	-	-	-	34	-	-	-
Other revenue	-	-	-	-	-	89	2,190	-
Total revenues	179,429	170,919	41,373	3,129	349,616	89	2,190	16,655
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	13,215
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	48,496	183,503	30,896	6,808	-	-	-	-
County development	-	-	-	-	-	-	8,747	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	278,469	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	48,496	183,503	30,896	6,808	278,469	-	8,747	13,215
Excess (deficiency) of revenues over (under) expenditures	130,933	(12,584)	10,477	(3,679)	71,147	89	(6,557)	3,440
Other financing sources (uses):								
Transfers in	-	465	-	-	-	-	-	-
Transfers out	(80,000)	(44,282)	-	-	(81,448)	-	-	-
Total other financing sources (uses)	(80,000)	(43,817)	-	-	(81,448)	-	-	-
Net change in fund balance	50,933	(56,401)	10,477	(3,679)	(10,301)	89	(6,557)	3,440
Fund balance (deficit), beginning of year	399,710	737,797	114,262	51,234	10,302	-	8,977	15,439
Fund balance (deficit), end of year	\$ 450,643	681,396	124,739	47,555	1	89	2,420	18,879

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crim Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	6,277	-
Revenue from services, fines, and forfeitures	135,523	56,816	297,694	37,373	-	14,681	-	26,400
Interest	-	-	-	-	376	-	3	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	135,523	56,816	297,694	37,373	376	14,681	6,280	26,400
Expenditures:								
Current:								
General control and administration	-	-	288,221	48,903	-	-	7,736	-
Public safety	-	-	-	-	-	6,193	-	-
Judiciary and court related	261,807	70,440	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	261,807	70,440	288,221	48,903	-	6,193	7,736	-
Excess (deficiency) of revenues over (under) expenditures	(126,284)	(13,624)	9,473	(11,530)	376	8,488	(1,456)	26,400
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(69,668)	-	-	-	-	-
Total other financing sources (uses)	-	-	(69,668)	-	-	-	-	-
Net change in fund balance	(126,284)	(13,624)	(60,195)	(11,530)	376	8,488	(1,456)	26,400
Fund balance (deficit), beginning of year	521,849	37,489	546,139	100,095	67,960	70,059	4,185	82,801
Fund balance (deficit), end of year	\$ 395,565	23,865	485,944	88,565	68,336	78,547	2,729	109,201

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	County Reserve Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	11,065
Revenue from services, fines, and forfeitures	-	-	-	158,688	-	1,020	-	-
Interest	46	-	-	-	10,855	-	-	24
Other revenue	-	-	7,000	-	-	-	-	770
Total revenues	46	-	7,000	158,688	10,855	1,020	-	11,859
Expenditures:								
Current:								
General control and administration	-	-	-	158,688	-	-	-	-
Public safety	-	-	-	-	9,497	-	-	54,565
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	34,900	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	158,688	9,497	-	34,900	54,565
Excess (deficiency) of revenues over (under) expenditures	46	-	7,000	-	1,358	1,020	(34,900)	(42,706)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	50,000	-
Transfers out	-	-	(10,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(10,000)	-	-	-	50,000	-
Net change in fund balance	46	-	(3,000)	-	1,358	1,020	15,100	(42,706)
Fund balance (deficit), beginning of year	70,859	3,865	324,969	-	106,588	11,355	135,474	104,805
Fund balance (deficit), end of year	\$ 70,905	3,865	321,969	-	107,946	12,375	150,574	62,099

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	786,720	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	16,749	-	8,536	16,498	1,385	6,708	16,900
Interest	11,374	-	545	-	-	-	-	-
Other revenue	-	-	46,754	-	-	-	-	-
Total revenues	11,374	16,749	834,019	8,536	16,498	1,385	6,708	16,900
Expenditures:								
Current:								
General control and administration	-	-	826,369	8,212	-	-	-	-
Public safety	-	-	-	-	3,592	-	-	24,577
Judiciary and court related	-	6,123	-	-	-	-	-	-
County development	440	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	48,515	-	-	-
Total expenditures	440	6,123	826,369	8,212	52,107	-	-	24,577
Excess (deficiency) of revenues over (under) expenditures	10,934	10,626	7,650	324	(35,609)	1,385	6,708	(7,677)
Other financing sources (uses):								
Transfers in	-	-	51,000	-	-	-	-	-
Transfers out	(4,804)	-	(5,905)	-	-	-	-	-
Total other financing sources (uses)	(4,804)	-	45,095	-	-	-	-	-
Net change in fund balance	6,130	10,626	52,745	324	(35,609)	1,385	6,708	(7,677)
Fund balance (deficit), beginning of year	2,035,418	34,768	234,644	8,723	45,815	16,965	59,729	58,472
Fund balance (deficit), end of year	\$ 2,041,548	45,394	287,389	9,047	10,206	18,350	66,437	50,795

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							HIDTA Grant Fund
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	1,721	-	-	-	-	1,462,953
Revenue from services, fines, and forfeitures	-	-	-	113,000	125	1,000	5,021	-
Interest	-	-	-	44	-	167	-	-
Other revenue	189	-	-	-	-	-	-	6,550
Total revenues	189	-	1,721	113,044	125	1,167	5,021	1,469,503
Expenditures:								
Current:								
General control and administration	-	-	1,477	-	-	-	-	-
Public safety	6,740	-	-	-	-	2,520	-	1,432,398
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	86,578	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	6,740	-	1,477	86,578	-	2,520	-	1,432,398
Excess (deficiency) of revenues over (under) expenditures	(6,551)	-	244	26,466	125	(1,353)	5,021	37,105
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(6,551)	-	244	26,466	125	(1,353)	5,021	37,105
Fund balance (deficit), beginning of year	31,893	5,730	(1,317)	136,615	125	46,735	31,128	(95,019)
Fund balance (deficit), end of year	\$ 25,342	5,730	(1,073)	163,081	250	45,382	36,149	(57,914)

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds							
	HAVA Grant Fund	HGBF K-9 Grant Fund	County Drug Service Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	68,823	-	-	119,799	-	-	-	13,500
Revenue from services, fines, and forfeitures	-	-	1,690	6,417	47,433	26,353	175,422	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	68,823	-	1,690	126,216	47,433	26,353	175,422	13,500
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	31,516	-
Public safety	-	-	-	-	-	29,547	-	-
Judiciary and court related	-	-	-	110,575	-	-	-	13,500
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	33,402	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	110,575	33,402	29,547	31,516	13,500
Excess (deficiency) of revenues over (under) expenditures	68,823	-	1,690	15,641	14,031	(3,194)	143,906	-
Other financing sources (uses):								
Transfers in	-	-	-	8,807	-	-	-	-
Transfers out	(140,000)	-	(4,700)	(27,991)	-	-	-	-
Total other financing sources (uses)	(140,000)	-	(4,700)	(19,184)	-	-	-	-
Net change in fund balance	(71,177)	-	(3,010)	(3,543)	14,031	(3,194)	143,906	-
Fund balance (deficit), beginning of year	74,139	-	3,195	(39,018)	(17,106)	(2,274)	22,491	-
Fund balance (deficit), end of year	\$ 2,962	-	185	(42,561)	(3,075)	(5,468)	166,397	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Special Revenue Funds				Capital Projects Funds			
	Aurora Election Commission Dissolution Fund	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Courthouse Expansion Construction Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	1,480	156,391	-	-	-
Revenue from services, fines, and forfeitures	-	-	3,538	-	-	-	-	-
Interest	-	-	-	-	-	-	-	10
Other revenue	29,313	-	-	-	-	-	-	-
Total revenues	29,313	-	3,538	1,480	156,391	-	-	10
Expenditures:								
Current:								
General control and administration	5,160	-	-	-	78,771	-	-	-
Public safety	-	-	-	-	-	2,783	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	4,543	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	5,160	4,543	-	-	78,771	2,783	-	-
Excess (deficiency) of revenues over (under) expenditures	24,153	(4,543)	3,538	1,480	77,620	(2,783)	-	10
Other financing sources (uses):								
Transfers in	-	-	-	-	50,000	10,000	75,000	-
Transfers out	-	-	-	-	-	-	(850,932)	(4,396)
Total other financing sources (uses)	-	-	-	-	50,000	10,000	(775,932)	(4,396)
Net change in fund balance	24,153	(4,543)	3,538	1,480	127,620	7,217	(775,932)	(4,386)
Fund balance (deficit), beginning of year	-	-	-	-	1,301,592	134,455	962,352	4,386
Fund balance (deficit), end of year	\$ 24,153	(4,543)	3,538	1,480	1,429,212	141,672	186,420	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2018

	Capital Projects Fund	Debt Service Funds		
	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund	Administrative Building Bond Proceeds - 2011 Fund
Revenues:				
Property taxes	\$ -	-	-	-
Intergovernmental revenue	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-
Interest	-	294	535	-
Other revenue	-	12,888	-	-
Total revenues	-	13,182	535	-
Expenditures:				
Current:				
General control and administration	-	-	-	-
Public safety	281,883	-	-	-
Judiciary and court related	-	-	-	-
County development	-	-	-	-
Corrections	-	-	-	-
Highways and bridges	-	-	-	-
Public health	-	-	-	-
Education	-	-	-	-
Debt service:				
Principal	-	175,000	1,025,000	-
Interest	-	117,505	218,400	-
Fiscal agent fees	-	180	655	-
Capital outlay	692,459	-	-	-
Total expenditures	974,342	292,685	1,244,055	-
Excess (deficiency) of revenues over (under) expenditures	(974,342)	(279,503)	(1,243,520)	-
Other financing sources (uses):				
Transfers in	329,396	285,814	1,244,050	-
Transfers out	-	-	-	-
Total other financing sources (uses)	329,396	285,814	1,244,050	-
Net change in fund balance	(644,946)	6,311	530	-
Fund balance (deficit), beginning of year	2,139,801	123,623	3,278	-
Fund balance (deficit), end of year	\$ 1,494,855	129,934	3,808	-

**COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND**

SCHEDULE C-3

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)**

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 189,520	194,889	5,369	202,356
Fines and fees	32,000	23,847	(8,153)	38,306
Intact registration fee	12,000	8,715	(3,285)	12,485
Total revenues from services, fines, and forfeitures	233,520	227,451	(6,069)	253,147
Other revenue:				
Donations	5,000	3,196	(1,804)	5,012
Miscellaneous	300	77	(223)	268
Total other revenues	5,300	3,273	(2,027)	5,280
Total revenues	238,820	230,724	(8,096)	258,427
Expenditures:				
Salaries:				
Administrator	6,500	6,500	-	6,552
Other	58,058	46,268	(11,790)	56,951
Warden	49,234	49,270	36	48,224
Assistant Warden	29,994	29,532	(462)	19,199
Overtime	3,000	-	(3,000)	-
Supplies	1,500	1,640	140	1,110
Postage	1,100	1,302	202	1,265
Vehicle expense / gas	2,500	702	(1,798)	558
Equipment	4,000	926	(3,074)	870
Observation and disposal	500	270	(230)	150
Training	1,500	1,701	201	688
Telephone / pager	250	-	(250)	571
Microchip	1,700	1,326	(374)	-
Transportation, board care	12,000	5,491	(6,509)	11,974
Volunteers / public relations	1,000	-	(1,000)	447
Neuter / spay fees	-	-	-	-
Rabies tags	2,500	2,294	(206)	1,994
Uniforms	750	186	(564)	305
Kennel expenditures	-	-	-	-
Capital expenditures	2,500	1,322	(1,178)	5,163
Total expenditures	178,586	148,730	(29,856)	156,021
Excess (deficiency) of revenues over (under) expenditures	60,234	81,994	21,760	102,406

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (48,475)	(66,461)	(17,986)	(10,991)
Building Fund	(10,000)	(10,000)	-	(10,000)
IMRF and Social Security Fund	(24,500)	(20,870)	3,630	(22,066)
Total other financing sources (uses)	(82,975)	(97,331)	(14,356)	(43,057)
Net change in fund balance	<u>\$ (22,741)</u>	<u>(15,337)</u>	<u>7,404</u>	59,349
Fund balance, beginning of year		<u>197,010</u>		<u>137,661</u>
Fund balance, end of year		<u>\$ 181,673</u>		<u>197,010</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 500,000	498,983	(1,017)	499,034
Intergovernmental:				
State and municipal reimbursements	80,000	35,624	(44,376)	616,762
Township bridge reimbursement	230,000	214,224	(15,776)	-
Total intergovernmental	310,000	249,848	(60,152)	616,762
Interest	-	51	51	5
Total revenues	810,000	748,882	(61,118)	1,115,801
Expenditures:				
Township bridge program	310,000	256,598	(53,402)	11,183
Construction of bridges	1,250,000	992,787	(257,213)	512,748
Total expenditures	1,560,000	1,249,385	(310,615)	523,931
Excess (deficiency) of revenues over (under) expenditures	(750,000)	(500,503)	249,497	591,870
Other financing sources (uses):				
Transfers in:				
Federal Aid Matching Fund	-	-	-	37,895
Total other financing sources (uses)	-	-	-	37,895
Net change in fund balance	\$ (750,000)	(500,503)	249,497	629,765
Fund balance, beginning of year		1,375,489		745,724
Fund balance, end of year		\$ 874,986		1,375,489

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 1,500,000	1,497,248	(2,752)	1,497,082
Intergovernmental - federal salary reimb.	56,000	62,500	6,500	55,575
Revenues from services, fines, and forfeitures:				
Engineering fees	50,000	64,690	14,690	68,734
Overweight permits	25,000	43,076	18,076	42,209
Total revenues from services, fines, and forfeitures	75,000	107,766	32,766	110,943
Other revenue - miscellaneous	50,000	45,499	(4,501)	52,750
Interest	-	152	152	15
Total revenues	1,681,000	1,713,165	32,165	1,716,365
Expenditures:				
Salaries:				
Superintendent	112,350	118,607	6,257	110,997
Other	593,282	591,649	(1,633)	633,445
Overtime	45,000	71,774	26,774	42,872
Temporary salaries	55,000	62,772	7,772	44,178
Utilities	1,000	1,097	97	1,050
Cellular phones	3,000	2,722	(278)	2,849
Mileage	3,500	149	(3,351)	3,418
Office supplies	3,000	3,083	83	2,980
Freight and postage	1,500	1,638	138	1,163
Equipment and maintenance	95,000	101,311	6,311	120,235
Building and grounds maintenance	75,000	59,674	(15,326)	41,263
Dues and conferences	5,000	2,300	(2,700)	4,937
Gasoline and oil	85,000	76,555	(8,445)	58,338
Street lights and maintenance	25,000	23,390	(1,610)	16,430
Highway maintenance material	250,000	141,833	(108,167)	162,993
Pavement and striping	35,000	40,016	5,016	17,953
Traffic signal maintenance	25,000	5,645	(19,355)	35,451
Sign supplies	30,000	32,878	2,878	30,387
Clothing allowance	2,500	2,450	(50)	4,900
Road and bridge maintenance	50,000	55,589	5,589	54,797
Engineering supplies	5,000	945	(4,055)	4,346

COUNTY OF KENDALL, ILLINOIS
 COUNTY HIGHWAY FUND

SCHEDULE C-5
 (CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Expenditures (continued):				
Debt service:				
Principal	\$ -	22,839	22,839	10,444
Interest	-	3,904	3,904	1,788
Capital equipment	180,000	157,577	(22,423)	184,656
Total expenditures	1,680,132	1,580,397	(99,735)	1,591,870
Excess (deficiency) of revenues over (under) expenditures	868	132,768	99,887	124,495
Other financing sources (uses):				
Transfers out:				
Building Fund	(75,000)	(75,000)	-	(100,000)
Total other financing sources (uses)	(75,000)	(75,000)	-	(100,000)
Net change in fund balance	\$ (74,132)	57,768	99,887	24,495
Fund balance, beginning of year		224,247		199,752
Fund balance, end of year		\$ 282,015		224,247

COUNTY OF KENDALL, ILLINOIS
 COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
State allotments	\$ 1,500,000	1,541,584	41,584	1,528,133
County consolidated program	277,000	418,347	141,347	138,603
Total intergovernmental	1,777,000	1,959,931	182,931	1,666,736
Interest	1,000	5,234	4,234	1,185
Total revenues	1,778,000	1,965,165	187,165	1,667,921
Expenditures:				
Road construction and maintenance	2,250,000	1,155,125	(1,094,875)	1,980,034
Total expenditures	2,250,000	1,155,125	(1,094,875)	1,980,034
Net change in fund balance	\$ (472,000)	810,040	1,282,040	(312,113)
Fund balance, beginning of year		1,664,599		1,976,712
Fund balance, end of year		\$ 2,474,639		1,664,599

COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

SCHEDULE C-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 180,000	205,275	25,275	192,133
Total revenues	180,000	205,275	25,275	192,133
Expenditures:				
Salaries	70,562	66,585	(3,977)	65,514
Court automation costs	350,000	195,135	(154,865)	153,952
Total expenditures	420,562	261,720	(158,842)	219,466
Excess (deficiency) of revenues over (under) expenditures	(240,562)	(56,445)	184,117	(27,333)
Other financing sources (uses):				
Transfers out:				
General Fund	(46,350)	(91,350)	(45,000)	-
Total other financing sources (uses)	(46,350)	(91,350)	(45,000)	-
Net change in fund balance	\$ (286,912)	(147,795)	139,117	(27,333)
Fund balance, beginning of year		475,600		502,933
Fund balance, end of year		\$ 327,805		475,600

COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Other revenue - fundraising events	\$ 1,640	-	(1,640)	-
Total revenues	1,640	-	(1,640)	-
Expenditures:				
Salaries	22,145	18,700	(3,445)	21,899
Mileage	500	551	51	342
Supplies	200	49	(151)	169
Printing and publications	250	-	(250)	-
Postage	200	-	(200)	-
Dues	4,255	7,700	3,445	2,781
Conferences	600	836	236	750
Travel	500	38	(462)	182
Advertising and publicity	1,400	-	(1,400)	208
Fundraising events expenditures	1,000	-	(1,000)	263
Total expenditures	31,050	27,874	(3,176)	26,594
Excess (deficiency) of revenues over (under) expenditures	(29,410)	(27,874)	1,536	(26,594)
Other financing sources (uses):				
Transfers in:				
REDC	4,804	4,804	-	4,514
General Fund	25,000	25,000	-	25,000
Total other financing sources (uses)	29,804	29,804	-	29,514
Net change in fund balance	\$ 394	1,930	1,536	2,920
Fund balance, beginning of year		17,212		14,292
Fund balance, end of year		\$ 19,142		17,212

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE C-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	187,527	187,191	(336)	187,313
Interest	-	19	19	1
Total revenues	187,527	187,210	(317)	187,314
Expenditures:				
Distributions to Kendall County Extension	187,527	187,212	(315)	187,313
Total expenditures	187,527	187,212	(315)	187,313
Net change in fund balance	\$ -	(2)	(2)	1
Fund balance, beginning of year		2		1
Fund balance, end of year	\$ -			2

COUNTY OF KENDALL, ILLINOIS
 FEDERAL AID MATCHING FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		2017	
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers Out:				
County Bridge	-	-	-	(37,895)
Total other financing sources (uses)	-	-	-	(37,895)
Net change in fund balance	\$ -	-	-	(37,895)
Fund balance, beginning of year		-		37,895
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE C-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	11,280	1,280	8,140
Total revenues	10,000	11,280	1,280	8,140
Expenditures:	5,000	-	(5,000)	-
Total expenditures	5,000	-	(5,000)	-
Net change in fund balance	\$ 5,000	11,280	6,280	8,140
Fund balance, beginning of year		253,947		245,807
Fund balance, end of year		\$ 265,227		253,947

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 1,183,600	1,181,534	(2,066)	1,097,816
Other revenue - miscellaneous	70,152	116,602	46,450	130,293
Interest	10	117	107	12
Total revenues	1,253,762	1,298,253	44,491	1,228,121
Expenditures:				
Other expenditures	140,000	55,860	(84,140)	44,360
Liability insurance program	400,000	500,000	100,000	425,000
Insurance premiums and claims	745,606	694,496	(51,110)	649,356
Total expenditures	1,285,606	1,250,356	(35,250)	1,118,716
Excess (deficiency) of revenues over (under) expenditures	(31,844)	47,897	79,741	109,405
Other financing sources (uses):				
Transfers in:				
Health and Human Services	13,600	-	(13,600)	-
Kendall Area Transit	5,905	5,905	-	5,905
Veterans' Assistance Commission	5,500	5,500	-	5,500
Total other financing sources (uses)	25,005	11,405	(13,600)	11,405
Net change in fund balance	\$ (6,839)	59,302	66,141	120,810
Fund balance, beginning of year		685,974		565,164
Fund balance, end of year		\$ 745,276		685,974

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE C-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 932,000	930,231	(1,769)	928,344
Interest	-	92	92	10
Total revenues	932,000	930,323	(1,677)	928,354
Expenditures:				
A.I.D.	26,000	25,956	(44)	27,939
Open Door	32,000	31,910	(90)	34,993
Mutual Ground	39,000	38,981	(19)	-
CASA-Kendall County	6,000	6,171	171	10,000
Senior Services	7,000	6,978	(22)	11,974
Day One Network	5,000	5,024	24	6,980
Nami	500	465	(35)	-
Celebrate Differences	-	-	-	5,000
Fox Valley Older Adults	3,000	2,977	(23)	6,980
Operating expense	-	-	-	150
Total expenditures	118,500	118,462	(38)	104,016
Excess (deficiency) of revenues over (under) expenditures	813,500	811,861	(1,639)	824,338
Other financing sources (uses):				
Transfers out:				
Health and Human Services	(804,000)	(802,599)	1,401	(824,330)
Drug Court	(9,000)	(8,807)	193	-
Probation Court Services	(500)	(465)	35	-
Total other financing sources (uses)	(813,500)	(811,871)	1,629	(824,330)
Net change in fund balance	\$ -	(10)	(10)	8
Fund balance, beginning of year		10		2
Fund balance, end of year		\$ -		10

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ 369,735	368,937	(798)	402,973
Interest	-	40	40	4
Total revenues	369,735	368,977	(758)	402,977
Expenditures:				
Salaries:				
Superintendent	57,168	57,255	87	54,488
Office administrator	45,092	18,387	(26,705)	42,987
Other	39,780	39,795	15	37,500
Drivers	40,000	24,912	(15,088)	32,185
Trainee	-	19,050	19,050	-
Office Expense	3,000	1,892	(1,108)	1,604
Report fee and membership	800	518	(282)	225
Training	2,000	1,131	(869)	632
Professional services	4,000	1,414	(2,586)	3,969
Equipment maintenance	4,000	2,496	(1,504)	2,496
Fuel	10,000	4,057	(5,943)	4,770
Computer software	5,000	94	(4,906)	1,196
Mental health	4,000	623	(3,377)	374
Dental	3,000	-	(3,000)	-
Veterans' relief	50,000	38,400	(11,600)	38,630
Utility assistance	10,000	8,629	(1,371)	5,620
Food assistance	26,000	13,045	(12,955)	31,962
Veterans/widow emergency assistance	4,000	1,450	(2,550)	190
Advertising	6,000	5,110	(890)	1,410
Vehicles - I-Pass	1,000	500	(500)	510
Vehicles maintenance	6,200	2,723	(3,477)	723
Equipment and furniture	1,000	-	(1,000)	-
Vehicles - purchase	-	-	-	16,595
Building fund	-	-	-	1,150
Lodging and meal allowance	7,200	5,561	(1,639)	7,344
Mileage	1,400	-	(1,400)	530
Certification and continuing education	1,800	940	(860)	660
Illinois unemployment insurance	3,000	-	(3,000)	-
Travel	3,000	2,063	(937)	1,182
Total expenditures	338,440	250,045	(88,395)	288,932
Excess (deficiency) of revenues over (under) expenditures	31,295	118,932	87,637	114,045

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-14
 (CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (8,536)	(27,846)	(19,310)	(8,512)
Liability Insurance Fund	(7,600)	(5,500)	2,100	(5,500)
Social Security Fund	(14,000)	(11,636)	2,364	(12,505)
Total other financing sources (uses)	(30,136)	(44,982)	(14,846)	(26,517)
Net change in fund balance	\$ 1,159	73,950	72,791	87,528
Fund balance, beginning of year		494,466		406,938
Fund balance, end of year		\$ 568,416		494,466

COUNTY OF KENDALL, ILLINOIS
 RECORDER'S DOCUMENT STORAGE FUND

SCHEDULE C-15

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 204,250	175,710	(28,540)	199,146
Total revenues	204,250	175,710	(28,540)	199,146
Expenditures:				
Salaries	147,440	139,280	(8,160)	141,089
Document storage expenditures	120,000	84,039	(35,961)	77,739
Total expenditures	267,440	223,319	(44,121)	218,828
Net change in fund balance	\$ (63,190)	(47,609)	15,581	(19,682)
Fund balance, beginning of year		502,458		522,140
Fund balance, end of year		\$ 454,849		502,458

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 15,000	15,112	112	15,021
Interest	-	1	1	1
Total revenues	15,000	15,113	113	15,022
Expenditures:				
Public health services	15,000	12,865	(2,135)	15,000
Total expenditures	15,000	12,865	(2,135)	15,000
Net change in fund balance	\$ -	2,248	2,248	22
Fund balance, beginning of year		7,244		7,222
Fund balance, end of year		\$ 9,492		7,244

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 45,000	51,632	6,632	55,347
Intergovernmental revenue:				
State interface funding	6,000	2,730	(3,270)	11,959
Total revenues	<u>51,000</u>	<u>54,362</u>	<u>3,362</u>	<u>67,306</u>
Expenditures:				
Salaries	67,634	61,600	(6,034)	63,733
Postage	1,000	1,003	3	1,412
Office supplies	2,000	926	(1,074)	260
Equipment maintenance	16,000	15,431	(569)	-
Computer supplies	200	-	(200)	-
Miscellaneous	2,000	-	(2,000)	-
Total expenditures	<u>88,834</u>	<u>78,960</u>	<u>(9,874)</u>	<u>65,405</u>
Net change in fund balance	<u>\$ (37,834)</u>	<u>(24,598)</u>	<u>13,236</u>	1,901
Fund balance, beginning of year		<u>246,113</u>		<u>244,212</u>
Fund balance, end of year		<u>\$ 221,515</u>		<u>246,113</u>

COUNTY OF KENDALL, ILLINOIS
 COURT SECURITY FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ 185,000	179,429	(5,571)	175,658
Total revenues	185,000	179,429	(5,571)	175,658
Expenditures:				
Court security expenditures	40,669	26,900	(13,769)	17,147
Dues	687	212	(475)	-
Salaries	52,000	13,363	(38,637)	-
Overtime	20,000	8,021	(11,979)	9,102
Total expenditures	113,356	48,496	(64,860)	26,249
Excess (deficiency) of revenues over (under) expenditures	71,644	130,933	59,289	149,409
Other financing sources (uses):				
Transfers out:				
General Fund	(80,000)	(80,000)	-	(80,000)
Total other financing sources (uses)	(80,000)	(80,000)	-	(80,000)
Net change in fund balance	\$ (8,356)	50,933	59,289	69,409
Fund balance, beginning of year		399,710		330,301
Fund balance, end of year		\$ 450,643		399,710

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FEE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 110,000	112,575	2,575	113,201
Domestic violence	15,000	30,136	15,136	19,600
Electronic monitoring	25,000	23,536	(1,464)	30,909
Drug testing	2,000	995	(1,005)	6,389
Evaluation reimbursement	-	-	-	2,828
Offset training fee	1,000	589	(411)	6,503
Parenting education program	-	200	200	200
Protective order violation fees	-	1,648	1,648	200
Underage drinking program	2,300	1,240	(1,060)	2,590
Other contractual services	-	-	-	45
Software	-	-	-	8,964
Total revenues	155,300	170,919	15,619	191,429
Expenditures:				
Equipment	51,000	29,174	(21,826)	10,971
Contractual services	171,850	62,531	(109,319)	52,505
Electronic monitoring	40,000	51,758	11,758	35,615
Training	20,000	9,813	(10,187)	18,959
Drug testing	20,000	19,124	(876)	23,809
Dues / memberships	1,900	1,129	(771)	1,240
Software	20,000	9,974	(10,026)	15,121
Total expenditures	324,750	183,503	(141,247)	158,220
Excess (deficiency) of revenues over (under) expenditures	(169,450)	(12,584)	156,866	33,209
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	500	465	(35)	-
Transfers out:				
General Fund	(37,000)	(37,000)	-	(30,000)
SS Fund	(3,149)	(3,149)	-	-
IMRF Fund	(4,133)	(4,133)	-	-
Total transfers out	(44,282)	(44,282)	-	(30,000)
Total other financing sources (uses)	(43,782)	(43,817)	(35)	(30,000)
Net change in fund balance	\$ (213,232)	(56,401)	156,831	3,209
Fund balance, beginning of year		737,797		734,588
Fund balance, end of year		\$ 681,396		737,797

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ 28,225	14,817	(13,408)	23,223
Drug fines forfeited / donations	25,000	26,556	1,556	9,937
Total revenues	53,225	41,373	(11,852)	33,160
Expenditures:	20,830	30,896	10,066	16,188
Total expenditures	20,830	30,896	10,066	16,188
Excess (deficiency) of revenues over (under) expenditures	32,395	10,477	(21,918)	16,972
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	14,190
Total other financing sources (uses)	-	-	-	14,190
Net change in fund balance	\$ 32,395	10,477	(21,918)	31,162
Fund balance, beginning of year		114,262		83,100
Fund balance, end of year		\$ 124,739		114,262

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

SCHEDULE C-21

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 6,000	3,129	(2,871)	7,410
Total revenues	6,000	3,129	(2,871)	7,410
Expenditures:	25,000	6,808	(18,192)	3,265
Total expenditures	25,000	6,808	(18,192)	3,265
Net change in fund balance	<u>\$ (19,000)</u>	(3,679)	<u>15,321</u>	4,145
Fund balance, beginning of year		51,234		47,089
Fund balance, end of year		<u>\$ 47,555</u>		<u>51,234</u>

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 350,000	349,582	(418)	349,413
Interest	-	34	34	4
Total revenues	350,000	349,616	(384)	349,417
Expenditures:				
Fox Valley Older Adults	324,500	58,423	(266,077)	58,500
Prairie State Legal Services	-	8,996	8,996	9,000
Visiting Nurses Association	-	9,999	9,999	10,000
CNN	-	25,984	25,984	26,000
Village of Oswego	-	53,239	53,239	46,500
Senior Companion Program	-	-	-	1,008
Senior Services Association, Inc.	-	121,828	121,828	120,000
Total expenditures	324,500	278,469	(46,031)	271,008
Excess (deficiency) of revenues over (under) expenditures	25,500	71,147	45,647	78,409
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit	(25,500)	(25,500)	-	(25,500)
Health & Human Services	-	(55,948)	(55,948)	(56,000)
Total other financing sources (uses)	(25,500)	(81,448)	(55,948)	(81,500)
Net change in fund balance	\$ -	(10,301)	(10,301)	(3,091)
Fund balance, beginning of year		10,302		13,393
Fund balance, end of year		\$ 1		10,302

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues - donations	\$ -	89	89	-
Total revenues	-	89	89	-
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	89	89	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 89		-

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE RESTORATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues	\$ 2,000	2,190	190	3,705
Total revenues	2,000	2,190	190	3,705
Expenditures:				
Restoration expenditures	10,000	8,747	(1,253)	6,083
Total expenditures	10,000	8,747	(1,253)	6,083
Net change in fund balance	\$ (8,000)	(6,557)	1,443	(2,378)
Fund balance, beginning of year		8,977		11,355
Fund balance, end of year		\$ 2,420		8,977

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-25

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	16,655	1,655	19,915
Total revenues	15,000	16,655	1,655	19,915
Expenditures:				
Salaries	9,000	4,761	(4,239)	5,468
Treasurer automation costs	17,000	8,454	(8,546)	14,787
Total expenditures	26,000	13,215	(12,785)	20,255
Net change in fund balance	\$ (11,000)	3,440	14,440	(340)
Fund balance, beginning of year		15,439		15,779
Fund balance, end of year		\$ 18,879		15,439

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 125,000	135,523	10,523	126,187
Total revenues	125,000	135,523	10,523	126,187
Expenditures:				
Salaries	258,050	242,174	(15,876)	250,413
Court document storage costs	105,000	19,633	(85,367)	18,090
Total expenditures	363,050	261,807	(101,243)	268,503
Net change in fund balance	\$ (238,050)	(126,284)	111,766	(142,316)
Fund balance, beginning of year		521,849		664,165
Fund balance, end of year		\$ 395,565		521,849

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 50,000	56,816	6,816	51,908
Total revenues	50,000	56,816	6,816	51,908
Expenditures:				
Salaries	10,000	9,575	(425)	9,889
Online services	34,648	34,858	210	32,140
Books and subscriptions	30,000	26,007	(3,993)	49,912
Total expenditures	74,648	70,440	(4,208)	91,941
Net change in fund balance	\$ (24,648)	(13,624)	11,024	(40,033)
Fund balance, beginning of year		37,489		77,522
Fund balance, end of year		\$ 23,865		37,489

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 315,000	297,694	(17,306)	336,659
Total revenues	315,000	297,694	(17,306)	336,659
Expenditures:				
Salaries	227,931	201,607	(26,324)	223,863
GIS expenditures	2,000	571	(1,429)	-
Contractual services	12,000	3,469	(8,531)	323
Office supplies	500	43	(457)	108
Postage	50	2	(48)	-
Plotter supplies	2,000	274	(1,726)	-
Software	50,000	40,682	(9,318)	39,879
Hardware	23,200	10,776	(12,424)	38,720
Central computer supplies	2,000	516	(1,484)	1,140
Dues and memberships	750	394	(356)	725
Cell phone	1,000	349	(651)	607
Mileage	1,000	-	(1,000)	641
Training	2,500	38	(2,462)	-
Conferences	3,000	-	(3,000)	1,218
Aerial reflight	35,000	29,500	(5,500)	100
Total expenditures	362,931	288,221	(74,710)	307,324
Excess (deficiency) of revenues over (under) expenditures	(47,931)	9,473	57,404	29,335
Other financing sources (uses):				
Transfers out:				
General Fund	(42,965)	(39,807)	3,158	(29,301)
IMRF / FICA	(39,500)	(29,861)	9,639	(31,344)
Total other financing sources (uses)	(82,465)	(69,668)	12,797	(60,645)
Net change in fund balance	\$ (130,396)	(60,195)	70,201	(31,310)
Fund balance, beginning of year		546,139		577,449
Fund balance, end of year		\$ 485,944		546,139

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-29

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 43,000	37,373	(5,627)	41,888
Total revenues	43,000	37,373	(5,627)	41,888
Expenditures:				
Salaries	48,876	48,903	27	47,885
Total expenditures	48,876	48,903	27	47,885
Net change in fund balance	\$ (5,876)	(11,530)	(5,654)	(5,997)
Fund balance, beginning of year		100,095		106,092
Fund balance, end of year		\$ 88,565		100,095

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 15	376	361	(444)
Total revenues	15	376	361	(444)
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 15	376	361	(444)
Fund balance, beginning of year		67,960		68,404
Fund balance, end of year		\$ 68,336		67,960

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

SCHEDULE C-31

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 20,289	14,681	(5,608)	21,586
Total revenues	20,289	14,681	(5,608)	21,586
Expenditures:				
Public safety equipment	13,675	6,193	(7,482)	4,348
Total expenditures	13,675	6,193	(7,482)	4,348
Net change in fund balance	\$ 6,614	8,488	1,874	17,238
Fund balance, beginning of year		70,059		52,821
Fund balance, end of year		\$ 78,547		70,059

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental revenues - grants and fees	\$ 4,000	6,277	2,277	9,191
Interest	-	3	3	-
Total revenues	4,000	6,280	2,280	9,191
Expenditures:				
Office equipment	2,000	1,100	(900)	588
Cell phone equipment	500	326	(174)	423
Vehicle equipment	2,000	1,440	(560)	1,058
Scene and investigation equipment	1,500	3,663	2,163	3,813
Morgue equipment	1,500	1,207	(293)	-
Expenditures	500	-	(500)	-
Total expenditures	8,000	7,736	(264)	5,882
Net change in fund balance	\$ (4,000)	(1,456)	2,544	3,309
Fund balance, beginning of year		4,185		876
Fund balance, end of year		\$ 2,729		4,185

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE C-33

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	26,400	(3,600)	21,900
Total revenues	30,000	26,400	(3,600)	21,900
Expenditures:				
Reimbursements	5,000	-	(5,000)	-
Total expenditures	5,000	-	(5,000)	-
Net change in fund balance	\$ 25,000	26,400	1,400	21,900
Fund balance, beginning of year		82,801		60,901
Fund balance, end of year		\$ 109,201		82,801

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest - bank	\$ -	20	20	19
Interest - loans	4,715	26	(4,689)	-
Total revenues	4,715	46	(4,669)	19
Expenditures:				
Disaster victim assistance loans	-	-	-	449
Total expenditures	-	-	-	449
Net change in fund balance	\$ 4,715	46	(4,669)	(430)
Fund balance, beginning of year		70,859		71,289
Fund balance, end of year		\$ 70,905		70,859

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Total revenues	\$ 1	-	(1)	-
Expenditures:				
Program expenditures	3,500	-	(3,500)	-
Total expenditures	3,500	-	(3,500)	-
Net change in fund balance	\$ (3,499)	-	3,499	-
Fund balance, beginning of year		3,865		3,865
Fund balance, end of year		\$ 3,865		3,865

COUNTY OF KENDALL, ILLINOIS
HIGHWAY-RESTRICTED FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	7,000	(3,000)	8,000
Total revenues	10,000	7,000	(3,000)	8,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation sales tax	(10,000)	(10,000)	-	-
Total other financing sources (uses)	(10,000)	(10,000)	-	-
Net change in fund balance	\$ -	(3,000)	(3,000)	8,000
Fund balance, beginning of year		324,969		316,969
Fund balance, end of year		\$ 321,969		324,969

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE C-37

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 193,500	158,688	(34,812)	176,994
Total revenues	193,500	158,688	(34,812)	176,994
Expenditures:				
State of Illinois	193,500	158,688	(34,812)	176,994
Total expenditures	193,500	158,688	(34,812)	176,994
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
 ANIMAL POPULATION CONTROL FUND

SCHEDULE C-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 16,000	10,855	(5,145)	16,565
Total revenues	16,000	10,855	(5,145)	16,565
Expenditures:				
Spay and neuter expenditures	7,000	9,497	2,497	8,482
Total expenditures	7,000	9,497	2,497	8,482
Net change in fund balance	\$ 9,000	1,358	(7,642)	8,083
Fund balance, beginning of year		106,588		98,505
Fund balance, end of year		\$ 107,946		106,588

COUNTY OF KENDALL, ILLINOIS
 STATE PET POPULATION CONTROL FUND

SCHEDULE C-39

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 1,500	1,020	(480)	1,485
Total revenues	1,500	1,020	(480)	1,485
Expenditures:				
Remittance to state	10,990	-	(10,990)	-
Total expenditures	10,990	-	(10,990)	-
Net change in fund balance	\$ (9,490)	1,020	10,510	1,485
Fund balance, beginning of year		11,355		9,870
Fund balance, end of year		\$ 12,375		11,355

COUNTY OF KENDALL, ILLINOIS
 TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues	\$ -	-	-	-
Expenditures:				
Path/sidewalk construction	100,000	34,900	(65,100)	13,200
Total expenditures	100,000	34,900	(65,100)	13,200
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(34,900)	65,100	(13,200)
Other financing sources (uses):				
Transfers in:				
Sales tax	50,000	50,000	-	50,000
Total other financing sources (uses)	50,000	50,000	-	50,000
Net change in fund balance	<u>\$ (50,000)</u>	15,100	<u>65,100</u>	36,800
Fund balance, beginning of year		135,474		98,674
Fund balance, end of year		<u>\$ 150,574</u>		<u>135,474</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY RESERVE FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental revenue:				
Grant - IEMA	\$ 9,000	11,065	2,065	319
Drug court redeploy	-	-	-	6,351
Total intergovernmental revenue	9,000	11,065	2,065	6,670
Other revenue - miscellaneous	15,100	770	(14,330)	-
Interest	-	24	24	26
Total revenues	24,100	11,859	(12,241)	6,696
Expenditures:				
Salaries- enforcement	-	920	920	998
Nuclear grant expenditures	9,000	5,177	(3,823)	267
Miscellaneous	11,100	48,468	37,368	3,433
Total expenditures	20,100	54,565	34,465	4,698
Net change in fund balance	\$ 4,000	(42,706)	(46,706)	1,998
Fund balance, beginning of year		104,805		102,807
Fund balance, end of year		\$ 62,099		104,805

COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Application fees	\$ 1,000	-	(1,000)	3,428
Interest	48,086	11,374	(36,712)	8,965
Total revenues	49,086	11,374	(37,712)	12,393
Expenditures	532,000	440	(531,560)	3,406
Excess (deficiency) of revenues over (under) expenditures	(482,914)	10,934	493,848	8,987
Other financing sources (uses):				
Transfers out:				
EDC fund	(4,804)	(4,804)	-	(4,514)
Total other financing sources (uses)	(4,804)	(4,804)	-	(4,514)
Net change in fund balance	\$ (487,718)	6,130	493,848	4,473
Fund balance, beginning of year		2,035,418		2,030,945
Fund balance, end of year		\$ 2,041,548		2,035,418

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 16,000	16,749	749	16,910
Total revenues	16,000	16,749	749	16,910
Expenditures:				
Expenses	3,000	2,860	(140)	-
Salaries	10,000	3,263	(6,737)	6,002
Total expenditures	13,000	6,123	(6,877)	6,002
Net change in fund balance	\$ 3,000	10,626	7,626	10,908
Fund balance, beginning of year		34,768		23,860
Fund balance, end of year		\$ 45,394		34,768

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 51,000	53,345	2,345	46,973
Grants - IL DOAP	700,000	479,136	(220,864)	665,912
Grants - Section 5311	55,578	-	(55,578)	92,869
Grants - Section 5310	125,000	254,239	129,239	184,000
Total intergovernmental revenue	<u>931,578</u>	<u>786,720</u>	<u>(144,858)</u>	<u>989,754</u>
Interest	100	545	445	97
Miscellaneous	-	46,754	46,754	3,200
Total revenues	<u>931,678</u>	<u>834,019</u>	<u>(97,659)</u>	<u>993,051</u>
Expenditures:				
Contractual services	831,578	826,247	(5,331)	970,326
Training	2,000	-	(2,000)	-
Expenditures	1,000	122	(878)	407
Vehicle maintenance	5,000	-	(5,000)	-
Equipment and vehicles	5,000	-	(5,000)	-
Total expenditures	<u>844,578</u>	<u>826,369</u>	<u>(18,209)</u>	<u>970,733</u>
Excess (deficiency) of revenues over (under) expenditures	<u>87,100</u>	<u>7,650</u>	<u>(79,450)</u>	<u>22,318</u>
Other financing sources (uses):				
Transfers in:				
General fund	25,500	25,500	-	25,500
Social services for senior citizens	25,500	25,500	-	25,500
Total transfers in	<u>51,000</u>	<u>51,000</u>	<u>-</u>	<u>51,000</u>
Transfers out:				
Liability insurance fund	(6,500)	(5,905)	595	(5,905)
Total other financing sources (uses)	<u>44,500</u>	<u>45,095</u>	<u>595</u>	<u>45,095</u>
Net change in fund balance	<u>\$ 131,600</u>	<u>52,745</u>	<u>(78,855)</u>	<u>67,413</u>
Fund balance, beginning of year		<u>234,644</u>		<u>167,231</u>
Fund balance, end of year		<u>\$ 287,389</u>		<u>234,644</u>

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE C-45

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 3,500	8,536	5,036	9,910
Total revenues	3,500	8,536	5,036	9,910
Expenditures:				
Office supplies	500	432	(68)	1,900
Mileage	500	-	(500)	353
Training expenditures	7,000	1,932	(5,068)	7,844
Clothing allowance	1,500	445	(1,055)	5,804
Morgue supplies	1,000	4,054	3,054	-
Other expenditures	1,000	1,349	349	(2,868)
Total expenditures	11,500	8,212	(3,288)	13,033
Net change in fund balance	\$ (8,000)	324	8,324	(3,123)
Fund balance, beginning of year		8,723		11,846
Fund balance, end of year		\$ 9,047		8,723

COUNTY OF KENDALL, ILLINOIS
 SHERIFF VEHICLE FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 25,000	16,498	(8,502)	22,463
Total revenues	25,000	16,498	(8,502)	22,463
Expenditures:				
Vehicle maintenance	25,000	52,107	27,107	25,000
Total expenditures	25,000	52,107	27,107	25,000
Net change in fund balance	\$ -	(35,609)	(35,609)	(2,537)
Fund balance, beginning of year		45,815		48,352
Fund balance, end of year		\$ 10,206		45,815

COUNTY OF KENDALL, ILLINOIS
 SHERIFF E-TICKET FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 2,100	1,385	(715)	1,599
Total revenues	2,100	1,385	(715)	1,599
Expenditures:	2,000	-	(2,000)	-
Total expenditures	2,000	-	(2,000)	-
Net change in fund balance	\$ 100	1,385	1,285	1,599
Fund balance, beginning of year		16,965		15,366
Fund balance, end of year		\$ 18,350		16,965

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 6,000	6,708	708	6,608
Total revenues	6,000	6,708	708	6,608
Expenditures:	56,000	-	(56,000)	-
Total expenditures	56,000	-	(56,000)	-
Net change in fund balance	\$ (50,000)	6,708	56,708	6,608
Fund balance, beginning of year		59,729		53,121
Fund balance, end of year		\$ 66,437		59,729

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ 24,595	16,900	(7,695)	17,641
Total revenues	24,595	16,900	(7,695)	17,641
Expenditures:				
FTA expenditures	32,000	24,577	(7,423)	20,762
Total expenditures	32,000	24,577	(7,423)	20,762
Net change in fund balance	\$ (7,405)	(7,677)	(272)	(3,121)
Fund balance, beginning of year		58,472		61,593
Fund balance, end of year		\$ 50,795		58,472

COUNTY OF KENDALL, ILLINOIS
 ANIMAL MEDICAL CARE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue - donations	\$ 1,000	189	(811)	950
Total revenues	1,000	189	(811)	950
Expenditures:				
Animal medical care expense	4,000	6,740	2,740	1,867
Total expenditures	4,000	6,740	2,740	1,867
Net change in fund balance	\$ (3,000)	(6,551)	(3,551)	(917)
Fund balance, beginning of year		31,893		32,810
Fund balance, end of year		\$ 25,342		31,893

COUNTY OF KENDALL, ILLINOIS
SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-51

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	-	(2,750)	3,250
Total revenues	2,750	-	(2,750)	3,250
Expenditures:				
Highways and Bridges	-	-	-	13,270
Total expenditures	-	-	-	13,270
Net change in fund balance	\$ 2,750	-	(2,750)	(10,020)
Fund balance, beginning of year		5,730		15,750
Fund balance, end of year		\$ 5,730		5,730

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 1,477	1,721	244	3,016
Total revenues	1,477	1,721	244	3,016
Expenditures:				
Grant expenditures	1,477	1,477	-	1,459
Total expenditures	1,477	1,477	-	1,459
Net change in fund balance	\$ -	244	244	1,557
Fund balance (deficit), beginning of year		(1,317)		(2,874)
Fund balance (deficit), end of year		\$ (1,073)		(1,317)

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE C-53

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 84,000	113,000	29,000	102,000
Interest	-	44	44	43
Total revenues	84,000	113,044	29,044	102,043
Expenditures:				
Inmate supplies	39,400	36,295	(3,105)	36,173
Maintenance for inmate welfare and health	30,000	27,927	(2,073)	-
Inmate medical	39,712	22,356	(17,356)	58,417
Total expenditures	109,112	86,578	(22,534)	94,590
Net change in fund balance	\$ (25,112)	26,466	51,578	7,453
Fund balance, beginning of year		136,615		129,162
Fund balance, end of year		\$ 163,081		136,615

COUNTY OF KENDALL, ILLINOIS
 HIRE BACK TRANSPORTATION SAFETY FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues	\$ -	125	125	-
Expenditures	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	125	<u>125</u>	-
Fund balance, beginning of year		125		125
Fund balance, end of year		<u>\$ 250</u>		<u>125</u>

COUNTY OF KENDALL, ILLINOIS
 SHERIFF'S RANGE FUND

SCHEDULE C-55

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,000	1,000	(3,000)	8,500
Interest	-	167	167	42
Total revenues	<u>4,000</u>	<u>1,167</u>	<u>(2,833)</u>	<u>8,542</u>
Expenditures	<u>15,000</u>	<u>2,520</u>	<u>(12,480)</u>	<u>1,524</u>
Total expenditures	<u>15,000</u>	<u>2,520</u>	<u>(12,480)</u>	<u>1,524</u>
Net change in fund balance	<u>\$ (11,000)</u>	<u>(1,353)</u>	<u>9,647</u>	7,018
Fund balance, beginning of year		<u>46,735</u>		<u>39,717</u>
Fund balance, end of year		<u>\$ 45,382</u>		<u>46,735</u>

COUNTY OF KENDALL, ILLINOIS
 STATE'S ATTORNEY RECORDS AUTOMATION FUND

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 5,000	5,021	21	4,979
Total revenues	5,000	5,021	21	4,979
Expenditures:	25,000	-	(25,000)	81
Total expenditures	25,000	-	(25,000)	81
Net change in fund balance	\$ (20,000)	5,021	25,021	4,898
Fund balance, beginning of year		31,128		26,230
Fund balance, end of year		\$ 36,149		31,128

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenue	\$ -	1,462,953	1,462,953	1,332,098
Other revenue	-	6,550	6,550	-
Total revenues	-	1,469,503	1,469,503	1,332,098
Expenditures:				
Facilities	-	475,325	475,325	489,246
Services	-	330,332	330,332	105,617
Equipment	-	52,141	52,141	382,728
Other	-	574,600	574,600	386,010
Total expenditures	-	1,432,398	1,432,398	1,363,601
Net change in fund balance	\$ -	37,105	37,105	(31,503)
Fund balance (deficit), beginning of year		(95,019)		(63,516)
Fund balance (deficit), end of year		\$ (57,914)		(95,019)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenue	\$ 5,000	68,823	63,823	-
Total revenues	5,000	68,823	63,823	-
Expenditures:				
Grant expenditures	5,000	-	(5,000)	-
Total expenditures	5,000	-	(5,000)	-
Excess (deficiency) of revenues over (under) expenditures	-	68,823	68,823	-
Other financing sources (uses):				
Transfers in:				
General fund	-	(140,000)	(140,000)	93,665
Total other financing sources (uses)	-	(140,000)	(140,000)	93,665
Net change in fund balance	\$ -	(71,177)	(71,177)	93,665
Fund balance (deficit), beginning of year		74,139		(19,526)
Fund balance, end of year		\$ 2,962		74,139

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
Grant revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Grant expenditures	-	-	-	3,129
Total expenditures	-	-	-	3,129
Net change in fund balance	\$ -	-	-	(3,129)
Fund balance, beginning of year		-		3,129
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
 COUNTY DRUG SERVICE FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 2,700	1,690	(1,010)	2,590
Total revenues	2,700	1,690	(1,010)	2,590
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(5,565)	(4,700)	865	-
Total other financing sources (uses)	(5,565)	(4,700)	865	-
Net change in fund balance	\$ (2,865)	(3,010)	(145)	2,590
Fund balance, beginning of year		3,195		605
Fund balance, end of year		\$ 185		3,195

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018			2017
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 192,186	119,799	(72,387)	15,431
Revenues from services, fines and forfeitures:				
Fees	6,000	6,417	417	1,350
Total revenues	198,186	126,216	(71,970)	16,781
Expenditures:				
Salaries	129,247	87,441	(41,806)	47,049
Supplies	620	1,723	1,103	1,783
Membership conference fees	480	1,350	870	765
Training- travel conference fees	2,589	2,974	385	3,904
Training- conferences fees	975	5,726	4,751	855
Equipment	3,500	3,368	(132)	10,110
Drug testing	8,226	5,533	(2,693)	9,501
GPS	1,397	-	(1,397)	561
Assessments	1,100	-	(1,100)	-
Treatment	17,987	2,460	(15,527)	12,345
Total expenditures	166,121	110,575	(55,546)	86,873
Other financing sources (uses):				
Transfers in:				
Mental health board fund	9,000	8,807	(193)	-
Transfers out:				
General Fund	(24,716)	(12,711)	12,005	-
IMRF Fund	(8,300)	(9,029)	(729)	-
SS Fund	(6,300)	(6,251)	49	-
Total transfers out	(39,316)	(27,991)	11,325	-
Total other financing sources (uses)	(30,316)	(19,184)	11,132	-
Net change in fund balance	\$ 1,749	(3,543)	(5,292)	(70,092)
Fund balance (deficit), beginning of year		(39,018)		31,074
Fund balance (deficit), end of year		\$ (42,561)		(39,018)

COUNTY OF KENDALL, ILLINOIS
 COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ -	47,433	47,433	135,936
Total revenues	-	47,433	47,433	135,936
Expenditures:				
Medical expenses	-	29,672	29,672	145,265
Commissary expenses	-	3,730	3,730	774
Total expenditures	-	33,402	33,402	146,039
Net change in fund balance	\$ -	14,031	14,031	(10,103)
Fund balance (deficit), beginning of year		(17,106)		(7,003)
Fund balance (deficit), end of year		\$ (3,075)		(17,106)

COUNTY OF KENDALL, ILLINOIS
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ -	26,353	26,353	31,265
Total revenues	-	26,353	26,353	31,265
Expenditures:				
Deputy overtime salaries	-	29,547	29,547	39,550
Total expenditures	-	29,547	29,547	39,550
Net change in fund balance	\$ -	(3,194)	(3,194)	(8,285)
Fund balance (deficit), beginning of year		(2,274)		6,011
Fund balance (deficit), end of year		\$ (5,468)		(2,274)

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK AUTOMATION FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 18,500	175,422	156,922	23,528
Total revenues	18,500	175,422	156,922	23,528
Expenditures:				
Salaries	29,432	29,988	556	-
Office supplies	200	-	(200)	-
Postage	2,500	1,528	(972)	1,037
Total expenditures	32,132	31,516	(616)	1,037
Net change in fund balance	\$ (13,632)	143,906	157,538	22,491
Fund balance, beginning of year		22,491		-
Fund balance, end of year		\$ 166,397		22,491

COUNTY OF KENDALL, ILLINOIS
 VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	13,500	13,500	10,125
Total revenues	-	13,500	13,500	10,125
Expenditures:				
Salaries	-	13,500	13,500	10,125
Total expenditures	-	13,500	13,500	10,125
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
 AURORA ELECTION COMMISSION DISSOLUTION FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues	\$ -	29,313	29,313	-
Total revenues	-	29,313	29,313	-
Expenditures:				
Total expenditures	-	5,160	5,160	-
Net change in fund balance	\$ -	24,153	24,153	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 24,153		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	4,543	4,543	-
Net change in fund balance	\$ -	(4,543)	(4,543)	-
Fund balance, beginning of year		-		-
Fund balance (deficit), end of year		\$ (4,543)		-

COUNTY OF KENDALL, ILLINOIS
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ -	3,538	3,538	-
Total revenues	-	3,538	3,538	-
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	3,538	3,538	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 3,538		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ 1,480	1,480	-	-
Total revenues	1,480	1,480	-	-
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	\$ 1,480	1,480	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 1,480		-

COUNTY OF KENDALL, ILLINOIS
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 45,000	56,391	11,391	49,545
Lease income - KenCom	100,000	100,000	-	107,000
Total revenues	145,000	156,391	11,391	156,545
Expenditures:	77,000	78,771	1,771	151,673
Total expenditures	77,000	78,771	1,771	151,673
Excess (deficiency) of revenues over (under) expenditures	68,000	77,620	9,620	4,872
Other financing sources (uses):				
Transfers in:				
General fund	50,000	50,000	-	150,000
Admin building bond fund	-	-	-	5,915
Total other financing sources (uses)	50,000	50,000	-	155,915
Net change in fund balance	\$ 118,000	127,620	9,620	160,787
Fund balance, beginning of year		1,301,592		1,140,805
Fund balance, end of year		\$ 1,429,212		1,301,592

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-71

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	-	-	2,180
Total revenues	-	-	-	2,180
Expenditures:				
Public safety	48,100	2,783	(45,317)	3,044
Total expenditures	48,100	2,783	(45,317)	3,044
Other financing sources (uses):				
Transfers in:				
Animal control fund	10,000	10,000	-	10,000
Total other financing sources (uses)	10,000	10,000	-	10,000
Net change in fund balance	\$ (38,100)	7,217	45,317	9,136
Fund balance, beginning of year		134,455		125,319
Fund balance, end of year		\$ 141,672		134,455

COUNTY OF KENDALL, ILLINOIS
 COUNTY BUILDING FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ 7,500	-	(7,500)	7,500
Total revenues	7,500	-	(7,500)	7,500
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	7,500	-	(7,500)	7,500
Other financing sources (uses):				
Transfers in:				
Highway	75,000	75,000	-	100,000
Transfers out:				
General Fund	(850,932)	(850,932)	-	-
Total other financing sources (uses)	(775,932)	(775,932)	-	100,000
Net change in fund balance	\$ (768,432)	(775,932)	(7,500)	107,500
Fund balance, beginning of year		962,352		854,852
Fund balance, end of year		\$ 186,420		962,352

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE EXPANSION CONSTRUCTION FUND

SCHEDULE C-73

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ -	10	10	2
Total revenues	-	10	10	2
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	10	10	2
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Improvement Fund	(2)	(4,396)	(4,394)	-
Total other financing sources (uses)	(2)	(4,396)	(4,394)	-
Net change in fund balance	<u>\$ (2)</u>	<u>(4,386)</u>	<u>(4,384)</u>	2
Fund balance, beginning of year		4,386		4,384
Fund balance, end of year		<u>\$ -</u>		<u>4,386</u>

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ 17,857	-	(17,857)	-
Total revenues	17,857	-	(17,857)	-
Expenditures:	2,118,993	974,342	(1,144,651)	2,404,778
Excess (deficiency) of revenues over (under) expenditures	(2,101,136)	(974,342)	1,126,794	(2,404,778)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	325,000	325,000	-	325,000
Courthouse Expansion Construction Fund	-	4,396	4,396	-
Total other financing sources (uses)	325,000	329,396	4,396	325,000
Net change in fund balance	\$ (1,776,136)	(644,946)	1,131,190	(2,079,778)
Fund balance, beginning of year		2,139,801		4,219,579
Fund balance, end of year		\$ 1,494,855		2,139,801

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-75

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 400	1,363	963	1,199
Other	-	801	801	-
Total revenues	400	2,164	1,764	1,199
Expenditures:				
Debt service - principal:				
2007A Bonds	1,000,000	1,000,000	-	1,000,000
2008 Bonds	-	-	-	450,000
2009 Bonds	480,000	480,000	-	310,000
2016 Bonds	340,000	340,000	-	-
Debt service - interest:				
2007 A Bonds	18,750	18,750	-	56,000
2008 Bonds	-	-	-	8,438
2009 Bonds	9,000	9,000	-	378,335
2016 Bonds	146,250	146,250	-	169,008
Fiscal agent fees	2,500	1,130	(1,370)	115,494
Total expenditures	1,996,500	1,995,130	(1,370)	2,487,275
Excess (deficiency) of revenues over (under) expenditures	(1,996,100)	(1,992,966)	3,134	(2,486,076)
Other financing sources (uses):				
Transfers in:				
General fund	200,000	200,000	-	200,000
Public Safety Sales Tax Fund	1,796,500	1,796,500	-	2,422,450
Issuance of refunding bonds	-	-	-	14,315,000
Premium on issuance of bonds	-	-	-	2,784,629
Payment to bonds escrow agent	-	-	-	(17,160,924)
Total other financing sources (uses)	1,996,500	1,996,500	-	2,561,155
Net change in fund balance	\$ 400	3,534	3,134	75,079
Fund balance, beginning of year		1,958,226		1,883,147
Fund balance, end of year		\$ 1,961,760		1,958,226

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 100	294	194	216
Other revenue - rental income	14,496	12,888	(1,608)	14,896
Total revenues	14,596	13,182	(1,414)	15,112
Expenditures:				
Debt service - principal	175,000	175,000	-	170,000
Debt service - interest	117,505	117,505	-	120,905
Fiscal agent fees	650	180	(470)	565
Total expenditures	293,155	292,685	(470)	291,470
Excess (deficiency) of revenues over (under) expenditures	(278,559)	(279,503)	(944)	(276,358)
Other financing sources (uses):				
Transfers in:				
Health and human services fund	145,814	145,814	-	145,814
General fund	140,000	140,000	-	140,000
Total other financing sources (uses)	285,814	285,814	-	285,814
Net change in fund balance	\$ 7,255	6,311	(944)	9,456
Fund balance, beginning of year		123,623		114,167
Fund balance, end of year		\$ 129,934		123,623

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-77

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 200	535	335	485
Total revenues	200	535	335	485
Expenditures:				
Debt service - principal	1,025,000	1,025,000	-	950,000
Debt service - interest	218,400	218,400	-	256,400
Fiscal agent fees	650	655	5	565
Total expenditures	1,244,050	1,244,055	5	1,206,965
Excess (deficiency) of revenues over (under) expenditures	(1,243,850)	(1,243,520)	330	(1,206,480)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	1,244,050	1,244,050	-	1,207,050
Total other financing sources (uses)	1,244,050	1,244,050	-	1,207,050
Net change in fund balance	\$ 200	530	330	570
Fund balance, beginning of year		3,278		2,708
Fund balance, end of year		\$ 3,808		3,278

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE BUILDING BOND PROCEEDS - 2011 FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2018
 (With Comparative Figures For the Year Ended November 30, 2017)

	2018		Variance with Budget	2017
	Original and Final Appropriations	Actual		Actual
Revenues	\$ -	-	-	-
Expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Capital Improvement Fund	-	-	-	(5,915)
Total other financing sources (uses)	-	-	-	(5,915)
Net change in fund balance	\$ -	-	-	(5,915)
Fund balance, beginning of year		-		5,915
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT - KENDALL COUNTY FOREST PRESERVE DISTRICT

Balance Sheet

November 30, 2018

(With Comparative Figures for November 30, 2017)

	General Fund	Debt Service Funds		Capital Projects Funds		Totals	
		Bond and Interest Fund	Bond & Interest Series 2012 Fund	Capital Projects Fund	Endowment Fund	2018	2017
<u>Assets</u>							
Cash in bank	\$ 344,356	4,212,023	906,054	1,378,736	860,060	7,701,229	7,739,740
Receivables:							
Accounts receivable	13,557	-	-	-	-	13,557	36,232
Property taxes receivable	595,374	3,846,068	412,550	-	-	4,853,992	5,008,970
Total assets	<u>\$ 953,287</u>	<u>8,058,091</u>	<u>1,318,604</u>	<u>1,378,736</u>	<u>860,060</u>	<u>12,568,778</u>	<u>12,784,942</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>							
Liabilities:							
Accounts payable	8,742	-	-	119	-	8,861	16,034
Accrued payroll and benefits	12,188	-	-	-	-	12,188	10,718
Refundable deposits	19,000	-	-	-	-	19,000	19,000
Total liabilities	<u>39,930</u>	<u>-</u>	<u>-</u>	<u>119</u>	<u>-</u>	<u>40,049</u>	<u>45,752</u>
Deferred Inflows of Resources:							
Unavailable property taxes	595,374	3,846,068	412,550	-	-	4,853,992	5,008,970
Fund Balances:							
Restricted	-	4,212,023	906,054	1,378,617	832,070	7,328,764	7,399,188
Committed	-	-	-	-	27,990	27,990	27,990
Unassigned	317,983	-	-	-	-	317,983	303,042
Total fund balances	<u>317,983</u>	<u>4,212,023</u>	<u>906,054</u>	<u>1,378,617</u>	<u>860,060</u>	<u>7,674,737</u>	<u>7,730,220</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 953,287</u>	<u>8,058,091</u>	<u>1,318,604</u>	<u>1,378,736</u>	<u>860,060</u>	<u>12,568,778</u>	<u>12,784,942</u>

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT - KENDALL COUNTY FOREST PRESERVE DISTRICT

Combining Statement of Revenue, Expenses, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	General Fund	Debt Service Funds		Capital Projects Funds		Totals	
		Bond and Interest Fund	Bond & Interest Series 2012 Fund	Capital Projects Fund	Endowment Fund	2018	2017
Revenues:							
Property taxes	\$ 571,545	4,325,082	401,784	-	-	5,298,411	4,973,937
Intergovernmental revenues	-	-	-	667,250	-	667,250	-
Revenues from services	320,931	-	-	-	-	320,931	304,047
Project fund	155,053	-	-	3,781	-	158,834	263,419
Interest	978	4,763	2,630	2,662	14,851	25,884	2,654
Miscellaneous	54,405	-	-	650,000	-	704,405	58,675
Total revenues	1,102,912	4,329,845	404,414	1,323,693	14,851	7,175,715	5,602,732
Expenditures:							
Culture and recreation	1,057,798	-	-	-	-	1,057,798	1,109,092
Debt service:							
Principal	-	2,610,000	330,000	-	-	2,940,000	2,335,000
Interest	-	1,661,063	62,850	-	-	1,723,913	1,602,478
Bond issuance costs	-	-	-	-	-	-	198,180
Capital outlay	30,173	-	-	1,479,314	-	1,509,487	239,953
Total expenditures	1,087,971	4,271,063	392,850	1,479,314	-	7,231,198	5,484,703
Excess (deficiency) of revenues over (under) expenditures	14,941	58,782	11,564	(155,621)	14,851	(55,483)	118,029

COUNTY OF KENDALL, ILLINOIS
DISCRETELY PRESENTED COMPONENT UNIT - KENDALL COUNTY FOREST PRESERVE DISTRICT

Combining Statement of Revenue, Expenses, and Changes in Fund Balance
For the Year Ended November 30, 2018
(With Comparative Figures For the Year Ended November 30, 2017)

	Debt Service Funds			Capital Projects Funds		Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Capital Projects Fund	Endowment Fund		
Other financing sources (uses):							
Issuance of debt	\$ -	-	-	-	-	-	19,130,000
Premium on bond issuance	-	-	-	-	-	-	2,161,647
Payment to bond escrow	-	-	-	-	-	-	(21,093,467)
Total other financing sources (uses)	-	-	-	-	-	-	198,180
Change in fund balances	14,941	58,782	11,564	(155,621)	14,851	(55,483)	316,209
Fund balances, beginning of year	303,042	4,153,241	894,490	1,534,238	845,209	7,730,220	7,414,011
Fund balances, end of year	<u>\$ 317,983</u>	<u>4,212,023</u>	<u>906,054</u>	<u>1,378,617</u>	<u>860,060</u>	<u>7,674,737</u>	<u>7,730,220</u>

COUNTY OF KENDALL, ILLINOIS
 AGENCY FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
 November 30, 2018

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund
<u>Assets</u>								
Cash in banks	\$ 11,219,142	261,335	784,327	9,276	114,174	83,441	5,216	21,693
Inventories	163,903	-	-	-	-	-	-	-
Due from State of Illinois	41,084	-	-	-	-	-	-	-
Accounts receivable	555,049	-	-	-	-	-	-	-
Other assets	3,722,616	-	-	-	-	-	-	-
Total assets	<u>\$ 15,701,794</u>	<u>261,335</u>	<u>784,327</u>	<u>9,276</u>	<u>114,174</u>	<u>83,441</u>	<u>5,216</u>	<u>21,693</u>
<u>Liabilities</u>								
Accounts payable	\$ 341,065	-	-	-	-	-	-	3,220
Accrued payroll	1,036,534	-	-	-	-	-	-	-
Agency funds due to others	14,324,195	261,335	784,327	9,276	114,174	83,441	5,216	18,473
Total liabilities	<u>\$ 15,701,794</u>	<u>261,335</u>	<u>784,327</u>	<u>9,276</u>	<u>114,174</u>	<u>83,441</u>	<u>5,216</u>	<u>21,693</u>

COUNTY OF KENDALL, ILLINOIS
 AGENCY FUNDS

SCHEDULE E-1
 (CONTINUED)

Combining Statement of Assets and Liabilities
 November 30, 2018

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
<u>Assets</u>									
Cash in banks	\$ 792,802	38	87,824	25,633	13,974	340,756	145,312	904,135	1,199,555
Inventories	-	-	-	-	-	-	-	163,903	-
Due from State of Illinois	-	-	-	-	-	-	41,084	-	-
Accounts receivable	77,000	-	-	-	3,375	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 869,802</u>	<u>38</u>	<u>87,824</u>	<u>25,633</u>	<u>17,349</u>	<u>340,756</u>	<u>186,396</u>	<u>1,068,038</u>	<u>1,199,555</u>
<u>Liabilities</u>									
Accounts payable	-	-	-	-	500	906	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Agency funds due to others	869,802	38	87,824	25,633	16,849	339,850	186,396	1,068,038	1,199,555
Total liabilities	<u>\$ 869,802</u>	<u>38</u>	<u>87,824</u>	<u>25,633</u>	<u>17,349</u>	<u>340,756</u>	<u>186,396</u>	<u>1,068,038</u>	<u>1,199,555</u>

COUNTY OF KENDALL, ILLINOIS
 AGENCY FUNDS

SCHEDULE E-1
 (CONTINUED)

Combining Statement of Assets and Liabilities
 November 30, 2018

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
<u>Assets</u>									
Cash in banks	\$ 10,843	39,057	196,744	24,679	487	2,235,599	1,627,318	625,000	1,669,924
Inventories	-	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	474,674	-	-	-
Other assets	-	-	-	-	-	-	529,832	-	3,192,784
Total assets	<u>\$ 10,843</u>	<u>39,057</u>	<u>196,744</u>	<u>24,679</u>	<u>487</u>	<u>2,710,273</u>	<u>2,157,150</u>	<u>625,000</u>	<u>4,862,708</u>
<u>Liabilities</u>									
Accounts payable	\$ 1,600	-	190,624	-	-	105,281	20,922	-	18,012
Accrued payroll	-	-	-	-	-	-	1,036,534	-	-
Agency funds due to others	9,243	39,057	6,120	24,679	487	2,604,992	1,099,694	625,000	4,844,696
Total liabilities	<u>\$ 10,843</u>	<u>39,057</u>	<u>196,744</u>	<u>24,679</u>	<u>487</u>	<u>2,710,273</u>	<u>2,157,150</u>	<u>625,000</u>	<u>4,862,708</u>

**Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2018**

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund
Balance, beginning of year	\$ 14,124,813	209,216	781,471	9,243	113,762	86,336	46,583	18,039
Additions	354,965,995	60,184	2,856	33	412	4,291,557	10,821	3,965,705
Deductions	(354,766,613)	(8,065)	-	-	-	(4,294,452)	(52,188)	(3,965,271)
Balance, end of year	\$ 14,324,195	261,335	784,327	9,276	114,174	83,441	5,216	18,473

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2018

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
Balance, beginning of year	\$ 1,586,196	38	64,322	21,085	6,482	356,852	316,520	1,212,437	1,204,861
Additions	8,256,708	-	42,349	543,727	17,891	16,367	467,646	6,329,938	5,444,831
Deductions	(8,973,102)	-	(18,847)	(539,179)	(7,524)	(33,369)	(597,770)	(6,474,337)	(5,450,137)
Balance, end of year	<u>\$ 869,802</u>	<u>38</u>	<u>87,824</u>	<u>25,633</u>	<u>16,849</u>	<u>339,850</u>	<u>186,396</u>	<u>1,068,038</u>	<u>1,199,555</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2018

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
Balance, beginning of year	\$ 10,803	25,922	6,894	27,271	24	1,586,274	1,361,421	625,000	4,447,761
Additions	10,843	122,741	213,450	319,299,772	32,286	2,218,021	2,796,540	100,000	721,317
Deductions	(12,403)	(109,606)	(214,224)	(319,302,364)	(31,823)	(1,199,303)	(3,058,267)	(100,000)	(324,382)
Balance, end of year	\$ 9,243	39,057	6,120	24,679	487	2,604,992	1,099,694	625,000	4,844,696

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

	Tax Year				
	2013	2014	2015	2016	2017
Assessed valuations	<u>\$2,526,688,051</u>	<u>2,528,541,825</u>	<u>2,638,618,544</u>	<u>2,839,493,270</u>	<u>3,029,500,354</u>
Tax rates:					
General (Corporate)	0.4252	0.4132	0.4047	0.3948	0.3638
Illinois Municipal Retirement Fund	0.1108	0.1265	0.1065	0.1057	0.1024
County Highway	0.0584	0.0584	0.0568	0.0528	0.0495
County Aid to Bridges	0.0228	0.0228	0.0208	0.0176	0.0165
Mental Health	0.0367	0.0367	0.0353	0.0328	0.0308
Tuberculosis	0.0006	0.0006	0.0006	0.0005	0.0005
Federal Aid Highway Matching	0.0002	0.0002	0.0002	0.0000	0.0000
County Health	0.0300	0.0300	0.0287	0.0267	0.0250
Liability Insurance	0.0281	0.0435	0.0455	0.0387	0.0391
Social Security	0.0538	0.0395	0.0569	0.0541	0.0514
County Extension Education	0.0072	0.0073	0.0071	0.0066	0.0062
Veterans' Assistance	0.0157	0.0160	0.0153	0.0142	0.0122
Senior Citizens	0.0136	0.0138	0.0133	0.0123	0.0116
Total	<u>0.8031</u>	<u>0.8085</u>	<u>0.7917</u>	<u>0.7568</u>	<u>0.7088</u>
Tax extensions:					
General (Corporate)	\$ 10,691,428	10,448,188	10,677,434	10,950,506	11,020,110
Illinois Municipal Retirement Fund	2,800,076	3,200,123	2,810,129	2,999,925	3,100,694
County Highway	1,475,081	1,475,151	1,500,055	1,500,104	1,499,906
County Aid to Bridges	575,074	575,243	550,152	500,035	499,868
Mental Health	927,800	927,975	932,224	930,218	931,874
Tuberculosis	14,907	15,171	15,040	15,049	15,148
Federal Aid Highway Matching	5,053	5,057	5,013	-	-
County Health	756,996	757,045	757,020	757,009	757,072
Liability Insurance	708,483	1,100,169	1,200,044	1,100,020	1,183,626
Social Security	1,360,116	1,000,038	1,500,054	1,535,030	1,557,163
County Extension Education	182,932	185,848	187,606	187,690	187,526
Veterans' Assistance	395,679	403,808	403,972	403,776	369,599
Senior Citizens	343,630	350,203	350,145	350,109	350,210
Total	<u>\$ 20,237,255</u>	<u>20,444,019</u>	<u>20,888,888</u>	<u>21,229,471</u>	<u>21,472,796</u>
Tax Collections	<u>\$ 20,189,947</u>	<u>20,325,514</u>	<u>20,812,205</u>	<u>21,186,822</u>	<u>21,434,888</u>

OTHER REQUIRED REPORTING



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' 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, Illinois

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2018, and the related notes to the financial statements, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated February 28, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County of Kendall, Illinois' internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of Kendall, Illinois' internal control. Accordingly, we do not express an opinion on the effectiveness of the County of Kendall, Illinois' internal control.

A *deficiency in internal control* 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 and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the Schedule of Findings and Questioned Costs included in this report (item 2018-1) that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and is described in the Schedule of Findings and Questioned Costs included in this report (item 2018-2).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated February 28, 2019.

County of Kendall, Illinois' Response to Finding

The County of Kendall, Illinois' response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County of Kendall, Illinois' response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 28, 2019

SINGLE AUDIT SECTION



116 E. Washington Street
Suite One
Morris, Illinois 60450

Phone: (815) 942-3306
Fax: (815) 942-9430
www.mackcpas.com

TAWNYA R. MACK, CPA
LAURI POPE, CPA
ERICA BLUMBERG, CPA
TREVOR DEBELAK, CPA
MATT MELVIN
CHRIS CHRISTENSEN
STEPHANIE HEISNER

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

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

Report on Compliance for Each Major Federal Program

We have audited the County of Kendall, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County of Kendall, Illinois' major federal programs for the year ended November 30, 2018. The County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Kendall, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Kendall, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2018.

Report on Internal Control Over Compliance

Management of the County of Kendall, Illinois, is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County of Kendall, Illinois' internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Kendall, Illinois' internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
February 28, 2019

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture:				
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
WIC Administration - 2018	10.557	FCSWQ00911	\$ 90,899	-
WIC Administration - 2019	10.557	FCSXQ00911	43,340	-
WIC Vouchers (non-cash) - 2018	10.557	SFY18-366006598	222,993	-
WIC Vouchers (non-cash) - 2019	10.557	SFY19-366006598	61,009	-
Total CFDA 10.557 (M)			418,241	-
Total U.S. Department of Agriculture			418,241	-
U.S. Department of Interior:				
<i>Passed Through Illinois Department of Natural Resources:</i>				
Outdoor Recreation, Development, and Planning - Land Acquisition	15.916	17-00992	652,250	-
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance	20.509	IL-18-18-42-FED	55,578	55,578
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities - 2015	20.513	S5310-2015-08	192,076	192,076
Total U.S. Department of Transportation			247,654	247,654
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2018	66.032	18KENDALL	9,620	-
State Indoor Radon Grants - 2019	66.032	19KENDALL	3,672	-
Total CFDA 66.032			13,292	-
<i>Passed Through Illinois Department of Public Health:</i>				
Performance Partnership Grants	66.605	85380147F	1,550	-
Total U.S. Environmental Protection Agency			14,842	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Energy:				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Weatherization Assistance for Low-Income Persons	81.042	17-401035	83,936	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III, Part E - 2018	93.052	719-2	6,495	-
Title III, Part E - 2019	93.052	719	1,177	-
Total CFDA 93.052			7,672	-
<i>Passed Through University of Illinois at Chicago:</i>				
Environmental Public Health and Emergency Response	93.070	16258	7,000	-
<i>Passed Through Illinois Department of Public Health:</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Cities Readiness Initiative - 2018	93.074	87180107F	29,843	-
Cities Readiness Initiative - 2019	93.074	97580012G	17,950	-
Public Health Preparedness - 2018	93.074	87180045F	50,823	-
Public Health Preparedness - 2019	93.074	97180045G	29,618	-
Total CFDA 93.074			128,234	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2018	93.563	SFY18	1,067	-
Child Support Enforcement - 2019	93.563	SFY19	735	-
Total CFDA 93.563			1,802	-
Medical Assistance Program - 2018	93.778	SFY18	104,298	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			106,100	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health & Human Services (cont'd):				
<i>Passed Through Illinois Department of Human Services</i>				
Social Services Block Grant - Healthworks	93.667	FCSXU05065	1,516	-
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Low-Income Home Energy Assistance				
LIHEAP Energy Assistance - 2017	93.568	17-224035	567,469	-
LIHEAP Energy Assistance - 2018	93.568	18-224035	666,386	-
Weatherization	93.568	17-221035	151,539	-
Total CFDA 93.563 (M)			1,385,394	-
Community Services Block Grant - 2018	93.569	18-231035	186,105	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			1,571,499	-
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2018	93.959	43CWC03073	20,157	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CWZ03234	33,435	-
Block Grants for Prevention and Treatment of Substance Abuse - 2019	93.959	43CXC03073	10,509	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CXZ03234	20,423	-
Total CFDA 93.959			84,524	-
Total U.S. Department of Health and Human Services			1,906,545	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2016	95.001	G16CH0002A	600,892	-
High Intensity Drug Trafficking Areas - 2017	95.001	G17CH0002A	833,392	-
High Intensity Drug Trafficking Areas - 2018	95.001	G18CH0002A	23,300	-
Total CFDA 95.001			1,457,584	-
U.S. Department of Homeland Security:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
Emergency Management Performance	97.042	18EMAKENDL	35,634	-
Total CFDA 97.042			35,634	-
Total Federal Expenditures			\$ 4,816,686	247,654

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2018

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of the County of Kendall, Illinois, under programs of the federal government for the year ended November 30, 2018. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of the County of Kendall, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Kendall, Illinois.

The County of Kendall, Illinois reporting entity is defined in the Summary of Significant Accounting Policies (Note 1) of the County's basic financial statements.

Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting. Expenditures are recognized following the cost principles contained in OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

Nonmonetary Assistance

Nonmonetary assistance is reported in the accompanying Schedule of Expenditures of Federal Awards at the fair market value of the nonmonetary assistance received and disbursed.

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

The County of Kendall, Illinois elected to use the 10% de minimis cost rate.

NOTE 3: NON-CASH FOOD INSTRUMENTS

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by the County of Kendall, Illinois and redeemed during the period from October 1, 2017 through September 30, 2018 was \$284,002 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State to report this information on the County's fiscal year.

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2018**

NOTE 4: SUBRECIPIENT PAYMENTS

Certain expenditures included on the accompanying Schedule of Expenditures of Federal Awards represent payments to subrecipients. These have been reported in a separate column on the accompanying Schedule of Expenditures of Federal Awards.

NOTE 5: OTHER FEDERAL AWARD INFORMATION

The County did not receive any federal awards in the form of noncash assistance for insurance in effect during the year, loans, or loan guarantees.

The County did receive federal grants requiring matching expenditures.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2018

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Kendall, Illinois.
- b. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' 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*.
- c. One instance of noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
- d. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Section III of this Schedule.
- g. The programs tested as major program include: Special Supplemental Nutrition Program for Women, Infants, & Children (CFDA #10.557), and Low-Income Home Energy Assistance (FDA #93.568).
- h. The County's total federal expenditures were \$4,816,686 for the year ended November 30, 2018. The total amount tested as major programs was \$1,803,635, which represents 37.44% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. The County of Kendall, Illinois was determined to be a low-risk auditee.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2018

SECTION II: **FINANCIAL STATEMENT FINDINGS**

Finding 2018-1: **Financial Statement Preparation**

Condition:

The County does not have an internal control policy in place over annual financial reporting that would enable management to prepare its annual financial statements and Schedule of Expenditures of Federal Awards, and ensure related footnote disclosures are complete and presented in accordance with U.S. generally accepted accounting principles (GAAP).

Criteria:

Management is responsible for establishing and maintaining internal controls and for the fair presentation of the financial statements including the related disclosures, in conformity with GAAP.

Cause:

The County relies on the audit firm to adjust the trial balances, prepare the annual financial statements and the Schedule of Expenditures of Federal Awards, and the related footnote disclosures. However management has reviewed and approved the audit adjustments, the annual financial statements, the Schedule of Expenditures of Federal Awards, and the related footnote disclosures.

Effect:

The completeness of the financial statement disclosures and the accuracy of the overall financial presentation is negatively impacted as external auditors do not have the same comprehensive understanding of the County as its internal staff.

Recommendation:

Management should continue to review and approve the annual financial statements and the related footnote disclosures, and should consider implementing processes by which to provide preliminary financial statement adjustments, footnote supporting schedules, and Schedule of Expenditures of Federal Awards.

Views of Responsible Officials and Planned Corrective Action:

We agree with the finding and have developed a corrective action plan.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2018

SECTION II: **FINANCIAL STATEMENT FINDINGS – (CONTINUED)**

Finding 2018-2: **Expenditures in Excess of Appropriations**

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2018.

Criteria:

State budgeting laws stipulate that expenditures may not exceed appropriations for a given fiscal year.

Cause:

Certain funds had unanticipated expenditures, while others were not included in the County's budget and appropriations ordinance for the year. The County did not amend its budget to cover the unanticipated expenditures.

Effect:

The County was not in compliance with state budgeting laws.

Recommendation:

The County must appropriate funds sufficient to cover all actual expenditures. The budget and appropriations ordinance should include all County funds, and should be amended by proper procedures if necessary.

Views of Responsible Officials and Planned Corrective Action:

We agree with the finding and have developed a corrective action plan.

COUNTY OF KENDALL, ILLINOIS

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2018**

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None to report.



Office of Jill Ferko
Kendall County Treasurer & Collector
111 West Fox Street
Yorkville, IL 60560

(630) 553-4124 Phone
(630) 553-4117 Fax

Corrective Action Plan for Current Year Findings

Finding 2018-1 – Financial Statement Preparation

Corrective Action Plan:

The County will continue to review the financial statements, Schedule of Expenditures of Federal Awards, and required footnotes prepared by the external auditors. The County believes this process to be the most economical and appropriate to help ensure complete and proper financial reporting.

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

There is no anticipated completion date for this item.

Finding 2018-2 – Expenditures in Excess of Appropriations

Corrective Action Plan:

The County will better allocate resources to cover actual expenditures in future years.

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

December 1, 2019

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2018

Financial Statement Findings:

Finding 2017-001 /

Finding 2016-001: Financial Statement Preparation

The County does not prepare the financial statements and related disclosures in accordance with the accounting principles generally accepted in the United States (GAAP). It was determined by County management and its Board of Directors that engaging with the external audit firm is the most economical and appropriate manner to prepare the financial statements and related disclosures in accordance with GAAP. The County has not completed its corrective action plan. This is a repeat finding for 2018.

Finding 2017-002: Cash Reconciliations

There was inadequate control over the bank reconciliation process in the Circuit Clerk's office due to lack of review. However, currently the Circuit Clerk Bookkeeper prepares bank reconciliations, which are all reviewed and approved by the Circuit Clerk monthly. This finding is removed for 2018.

Compliance Findings:

Finding 2017-003: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2018.

Finding 2017-004: Circuit Clerk Fees

During Circuit Clerk case testing, there were two fees that were not properly assessed according to state statutes. The Circuit Clerk updated the fee schedule and software programs during the year ended November 30, 2018, so that these fees are no properly assessed. Case testing for 2018 revealed no instances of improperly charged fees. This finding is removed for 2018.

Federal Award Findings and Questioned Costs:

Finding 2017-005: LIHEAP Eligibility Determinations

Applications to receive low-income energy assistance were not approved as required by the County's internal control procedures. Testing of applications for the year ended November 30, 2018 identified no instances where applications lacked proper approval. This finding is removed for 2018.