

# County of Kendall, Illinois

Yorkville, Illinois

## Financial Report

Year Ended November 30, 2014



# County of Kendall, Illinois

Year Ended November 30, 2014

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## **Independent Auditor's Report**

To the County Board  
County of Kendall, Illinois  
Yorkville, Illinois

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Kendall, Illinois, (the "County") as of and for the year ended November 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

### ***Management's Responsibility for the Financial Statements***

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

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Kendall County Public Building Commission (discretely presented component unit), which represents 20.81 percent, 44.97 percent, and 3.65 percent, respectively, of the assets, net position, and revenues of the discretely presented component units. We did not audit the financial statements of the Kendall County Emergency Phone System and Communications Board (aggregate remaining fund information), which represents 29.87 percent, 0.00 percent and 0.00 percent, respectively of the assets, net position and revenues of statement of fiduciary net position. Those statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts in the component units and fiduciary funds, is based solely on the reports of other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of Kendall, Illinois, as of November 30, 2014, and the respective changes in financial position for the year then ended in conformity with accounting principles generally accepted in the United States.

### **Emphasis of Matter**

The County adopted GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, during the year ended November 30, 2014. Statement No. 65 changed the classifications of certain items on the statement of net position. Our opinions are not modified with respect to this matter.

### **Adjustments to Prior Period Financial Statements**

The financial statements of the County of Kendall, Illinois as of November 30, 2013, were audited by other auditors whose report dated January 16, 2014, expressed an unmodified opinion on those financial statements. As discussed in Note 21 to the financial statements, the County had adjusted its 2013 financial statements to retrospectively apply the change in accounting for premiums and discounts on general obligation bonds, accrued payroll and compensated absences, receivables from the state, and reclassification of funds. The other auditors reported on the financial statements before the retrospective adjustment.

As part of our audit of the 2014 financial statements, we also audited the adjustments to the 2013 financial statements to retrospectively apply the change in accounting as described in Note 21. In our opinion, such adjustments are appropriate and have been properly applied. We were not engaged to audit, review, or apply any procedures to the County of Kendall, Illinois' 2013 financial statements other than with respect to the adjustments and, accordingly, we do not express an opinion or any other form of assurance on the 2013 financial statements as a whole.

### **Other Matters**

#### *Required Supplementary Information*

Accounting principles generally accepted in the United States require that the management's discussion and analysis, budgetary comparison information, and schedule of funding progress on pages 4 through 14 and 59 through 82 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### *Supplementary Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's financial statements as a whole. The schedules listed as supplementary information on pages 83 through 198 are presented for purposes of additional analysis and are not a required part of the financial statements. The supplementary information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States. In our opinion, the supplementary information is fairly stated in all material respects in relation to the financial statements as a whole.

The Assessed Valuations, Tax Rates, Tax Extensions and Tax Collections on page 199 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 March 9, 2015, on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Kendall, Illinois' internal control over financial reporting and compliance.

*Wipfli LLP*

Sterling, Illinois  
March 9, 2015

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**Management Discussion And Analysis  
(Unaudited)**

# County of Kendall, Illinois

## Management Discussion and Analysis

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

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2014 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 other supplementary information.

### **FINANCIAL HIGHLIGHTS FOR FY2014**

- The County's net position increased \$5.3 million to \$129.7 million in 2014 from \$124.4 million in 2013. Several significant road construction projects were finished and started during the current year. As a result, an additional \$8.6 million was added to capital assets.
- During the current fiscal year, the County's total expenditures exceeded total revenues by \$1.9 million.
- The County's General Fund ended the year with a fund balance of \$17.5 million which represents a 0.7% decrease from the prior year. The IMRF and Social Security Fund ended the year with a fund balance of \$1.0 million and the Transportation Sales Tax Fund ended the year with a fund balance of \$7.2 million. The Public Safety Sales Tax Fund ended the year with a fund balance of \$3.6 million and overall, the County ended the year with a fund balance of \$50.2 which represents a 3.7% increase from the prior year.
- The General Fund's total expenditures of \$24.1 million were \$0.5 million less than the \$24.6 million budgeted for the 2014 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 (pages 15 through 17) provide information about the activities of the County as a whole and present a long-term view of the County's finances. The fund financial statements begin on page 18. 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 two component units: 1) Kendall County Forest Preserve District and 2) Kendall County Public Building Commission.

## **OVERVIEW OF THE FINANCIAL STATEMENTS**

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

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

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

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

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

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

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

- *Governmental funds:* Most of the County's basic services are reported in governmental funds, which focus on how money flows in and out of these funds and the balances left at year-end that are available for spending. These funds report the acquisition of capital assets and payments for debt principal as expenditures and not as changes to asset and debt balances. The governmental fund statements provide a detailed short-term view of the County's general government operations and the basic services it provides. Governmental fund information helps to determine (through a review of changes to fund balance) whether these are more or fewer financial resources that can be spent in the near future to finance the County's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds in reconciliation at the bottom of the basic fund financial statements. The County considers the General Fund, the Illinois Municipal Retirement and Social Security Fund, the Transportation Sales Tax Fund, the Public Safety Sales Tax Fund, and the Courthouse Debt Service Fund to be its significant or major governmental funds. All other governmental funds are aggregated in a single column titled non-major governmental funds.

**OVERVIEW OF THE FINANCIAL STATEMENTS (continued)**

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

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

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

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

**OVERVIEW OF KENDALL COUNTY FINANCIAL PROCEDURES**

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

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

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

Governmental financial statements summarize fund-type information on a current financial resource basis. The County's financial statements present two different perspectives each with a different snapshot of the county's finances. The financial statement's focus is on both the County as a whole through the consolidated statements and on the major individual funds. Either perspective allows the reviewer to address relevant questions.

**OVERVIEW OF KENDALL COUNTY FINANCIAL PROCEDURES (continued)**

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

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

**Major Special Revenue Funds:**

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

**Major Debt Service Fund:**

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

**OVERVIEW OF KENDALL COUNTY FINANCIAL PROCEDURES (continued)**

**Non-major Special Revenue Funds:**

Animal Control Fund	County Bridge Fund
County Highway Fund	County Motor Fuel Tax Fund
Court Automation Fund	Economic Development Commission Fund
Extension Education Fund	Federal Aid Matching Fund
Indemnity Fund	Liability Insurance Fund
Community 708 Mental Health Fund	Veterans' Assistance Commission Fund
Recorder's Document Storage Fund	Tuberculosis Fund
Child Support Collection Fund	Court Security Fund
Probation Services Fund	Drug Abuse Fund
State's Attorney Drug Enforcement Fund	Senior Citizens Fund
Courthouse Restoration Fund	Tax Sale Automation Fund
Circuit Clerk Document Storage Fund	Law Library Fund
Geographic Information System – Mapping Fund	Geographic Information System – Recorder Fund
Health and Human Services Department Fund	Restricted for WIC Fund
Sheriff Prevention – Alcohol/Criminal Violence Fund	Coroner Death Certificate Grant Fund
Sale in Error Interest Fund	CSBG – Revolving Loan Fund
Child Advocacy Center Fund	Highway – Restricted Fund
Rental Housing Support Program Fund	Animal Population Control Fund
State Pet Population Control Fund	Transportation Alternatives Program Fund
County Special Reserve Fund	Restricted Economic Development Grant
Circuit Clerk Operation/Administration Fund	Kendall County Area Transit Fund
Coroner's Special Fees Fund	Public Building Commission Lease 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 Highway Fund	Sheriff's Range Fund
State's Attorney Records Automation Fund	HIDTA Grant Fund
HAVA Grant Fund	

**Capital Projects Funds:**

Capital Improvement Fund  
Animal Control Capital Improvement Fund  
County Building Fund  
Courthouse Expansion Construction Fund  
Special Construction for Public Safety Center Basement Fund

**Debt Service Funds:**

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

# County of Kendall, Illinois

## Management Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS

As previously addressed, net position may serve the purpose over time as a useful indicator of a County's financial position. To that end, Kendall County's assets exceeded its liabilities by \$129.7 million for FY2014.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2014 and 2013.

<b>Net Position (in millions) Governmental Activities November 30</b>		
	<b>2014</b>	<b>2013 (As Restated)</b>
Current assets	\$52.4	\$73.8
Noncurrent assets	118.9	113.6
<b>Total assets</b>	<b>171.3</b>	<b>187.4</b>
Current liabilities	4.3	3.0
Noncurrent term liabilities	36.8	39.0
<b>Total liabilities</b>	<b>41.1</b>	<b>42.0</b>
Deferred inflows of resources	0.5	21.0
<b>Total liabilities and deferred inflows</b>	<b>41.6</b>	<b>63.0</b>
<b>Net position</b>		
Net investment in capital assets	80.9	73.8
Restricted	27.4	28.3
Unrestricted	21.4	22.3
<b>Total net position</b>	<b>\$129.7</b>	<b>\$124.4</b>

**Total Assets:** At the end of FY 2014, total assets were \$171.3 million compared to \$187.4 million for FY 2013.

**Total Liabilities and Deferred Inflows of Resources:** At the end of FY 2014, total liabilities and deferred inflows of resources stood at \$41.6 million versus \$63.0 million at the end of FY 2013.

**Net Position:** At the close of the FY 2014, County net position stood at \$129.7 million, an increase of \$5.3 million from FY 2013.

# County of Kendall, Illinois

## Management Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

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

**Changes in Net Position (in millions)  
Governmental Activities  
For the year ended November 30**

	2014	2013 (As Restated)
<b>Revenues:</b>		
Program revenues:		
Charge for services	\$7.3	\$8.1
Operating grants and contributions	5.0	8.5
Capital grants and contributions	2.6	2.1
General revenue:		
Local property taxes	20.2	19.7
Other taxes	16.0	15.9
Miscellaneous	0.5	0.6
<b>Total revenues</b>	<b>51.6</b>	<b>54.9</b>
<b>Expenses:</b>		
General control and administration	12.8	12.1
Public safety	10.4	11.3
Judiciary and court	6.8	6.3
County development	0.3	0.2
Corrections	4.3	4.2
Highways and bridges	4.1	6.2
Public health	6.2	7.0
Education	0.3	0.3
Unallocated interest	1.1	1.2
<b>Total expenses</b>	<b>46.3</b>	<b>48.8</b>
Change in net position	5.3	6.1
Net position beginning of year as previously reported	124.4	119.7
Prior period adjustment	0.0	(1.4)
Net position beginning of year as restated	124.4	118.3
<b>Net position, ending</b>	<b>\$129.7</b>	<b>\$124.4</b>

**Total Revenues:** Revenues decreased by \$3.3 million from FY 2013 to FY 2014. 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. Permits, fees, and other miscellaneous revenues decreased during the current year. Grant revenue also decreased during the year.

# County of Kendall, Illinois

## Management Discussion and Analysis

### GOVERNMENT-WIDE FINANCIAL ANALYSIS (continued)

**Total Expenses:** The majority of the expenses in the County budget continue to be salaries and benefits. Health insurance costs have steadily increased for the County.

In FY 2014, the County pension costs increased due to the rising level of salaries and the sluggish investment returns secured by IMRF.

	<u>Total Cost of Services</u>		<u>Net Cost of Services</u>	
	<u>2014</u>	<u>2013</u>	<u>2014</u>	<u>2013</u>
General government	\$12.4	\$12.1	\$9.9	\$8.9
Public safety	10.4	11.3	8.9	8.6
Judiciary and courts	6.8	6.3	4.4	3.6
County development	0.3	0.2	0.3	0.2
Corrections	4.3	4.2	2.8	2.5
Highways and bridges	4.1	6.2	0.4	2.8
Public health	6.2	7.0	3.2	2.0
Education	0.3	0.3	0.3	0.3
Unallocated interest	1.1	1.2	1.1	1.2
	\$46.3	\$48.8	\$31.4	\$30.1

**Change in Net Position:** Net position increased by approximately \$5.3 million during the current fiscal year. Capital assets increased by close to \$5.4 million due to road construction progress, less the depreciation expense recorded. The most significant additions were from construction on Ridge Road, Grove Road, and building improvements. Long-term debt outstanding decreased by \$1.6 million.

#### Analysis of significant variances between original and final budget amounts

The Budget and Finance Committee reviews department budgets on a monthly basis to limit significant variances. The Committee reviewed any variances at year end and addressed concerns throughout the FY 2014 budget process.

### General Fund and Major Special Revenue Funds Budget Variance Analysis

#### General Fund Revenues

The most significant revenues for the General Fund during fiscal year 2014 were property taxes, intergovernmental revenues, and charges for service. The overall budgeted revenues were equal to actual revenues.

#### General Fund Expenditures

Budgeted expenditures exceeded actual expenditures in the General Fund by approximately \$480 thousand. The primary reason for the variance was due to the fact that anticipated costs for corrections, combined court services, health insurance, elections, and contingency were less than originally anticipated.

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

**Illinois Municipal Retirement and Social Security Fund Revenues**

The IMRF and Social Security Fund received most of its revenues from property taxes and intergovernmental receipts. The overall budgeted revenues were equal to actual revenues received.

**Illinois Municipal Retirement and Social Security Fund Expenditures**

Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$300 thousand. The primary reason for the variance was due to the fact that required contributions to Social Security were approximately \$99 thousand less than anticipated and required contributions to IMRF were approximately \$200 thousand less than anticipated.

**Transportation Sales Tax Fund Revenues**

The Transportation Sales Tax Fund received most of its revenues from sales tax and intergovernmental receipts. The actual revenues received exceeded budget revenues by approximately \$470 thousand. The primary reason for the variance was due to the fact that \$300 thousand was reimbursed by the State of Illinois that was not originally projected in the budget.

**Transportation Sales Tax Fund Expenditures**

Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by approximately \$800 thousand. The primary reason for the variance was due to the fact that road and bridge construction was less than projected by approximately \$700 thousand. Land acquisition and engineering costs were \$100 thousand less than anticipated.

**Public Safety Sales Tax Fund Revenues**

The Public Safety Sales Tax Fund received most of its revenues from sales tax. The actual revenues received exceeded budget revenues by approximately \$240 thousand. The primary reason for the variance was due to the fact that the sales tax revenue grew at a rate of 5.6% greater than expected.

**Public Safety Sales Tax Fund Expenditures**

The overall expenditures were equal to budgeted expenditures.

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

The construction on Grove Road was started during FY2013. \$2.1 million was added to road network during FY2014 related to this project.

The construction on Ridge Road was started during FY2013. \$1.8 million was completed during FY2014 and there was approximately \$2.9 million in construction in progress for the paving and grading projects.

The Galena Road Bridge construction was completed during the year adding \$564 thousand to bridge network.

Construction to the administration building was completed adding \$826 thousand to buildings.

The Orchard Road project was completed during FY2014 and \$958 thousand was added to road network.

The County issued no new debt, and paid down \$1.6 million of existing debt during the year.

# County of Kendall, Illinois

## Management Discussion and Analysis

### **DESCRIPTION OF SIGNIFICANT CAPITAL ASSET AND LONG-TERM DEBT ACTIVITY (continued)**

#### Capital Assets

At November 30, 2014, the County of Kendall had \$118.8 million invested in capital assets, net of accumulated depreciation. See notes for more information on assets.

	<b>Capital Assets at Year-end (Net of Depreciation)</b>	
	<b>Governmental Activities</b>	
	<b>2014</b>	<b>2013</b>
Land and improvements	\$4.7	\$4.2
Construction in progress	3.6	3.2
Buildings and improvements	47.6	47.8
Equipment	0.6	0.8
Infrastructure	62.3	57.4
<b>Totals</b>	<b>\$118.8</b>	<b>\$113.4</b>

#### Debt

At year end, the County had \$37.9 million in bonds and notes outstanding in 2014 compared to \$39.5 million in 2013. This is a decrease of 1.6 percent. See the notes to financial statements for more information on outstanding debt.

	<b>Outstanding Debt at Year End</b>		
	<b>Governmental Activities</b>		
	<b>2014</b>	<b>2013</b>	<b>Due in One Year</b>
General obligation bonds:			
Series 2002A	\$0.0	\$0.6	
Series 2007A	2.6	2.8	\$0.3
Series 2007B	5.3	5.3	
Series 2008	7.4	8.0	0.9
Series 2009	10.0	10.0	
Refunding bonds:			
Series 2010	8.6	8.6	0.6
Series 2011	4.0	4.2	0.2
<b>Totals</b>	<b>\$37.9</b>	<b>\$39.5</b>	<b>\$2.0</b>

### **FACTORS LIKELY TO HAVE A POTENTIAL IMPACT ON FINANCIAL POSITION**

We do not anticipate any factors that will have a negative impact on our financial position. In response to the slowed growth, the County has made efforts to limit operational expenditures. The new Governor of the State of Illinois appears intent to improve the financial position of the State. Improvements to the State's financial position improves the likelihood the State will continue to distribute statutory revenues to the County.

**ANALYSIS OF THE COUNTY'S FINANCIAL POSITION AND RESULTS OF OPERATIONS**

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

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

**REQUESTS FOR INFORMATION**

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

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

## **Basic Financial Statements**

# County of Kendall, Illinois

## Statement of Net Position

November 30, 2014

(With Comparative Figures for 2013 as restated)

ASSETS	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2014	2013	2014	2014
<b>Current assets:</b>				
Cash, deposits, and investments	\$46,429,449	\$46,755,038	\$7,213,176	\$635,759
Receivables:				
Property taxes	0	20,339,358	4,616,188	0
Due from State of Illinois	4,115,788	3,795,862	0	0
Notes	5,930	21,042	0	0
Other receivables	698,369	1,685,254	11,409	0
Inventory	6,536	80,625	0	0
Prepaid expenses	1,122,659	1,157,071	0	0
Unamortized bond discount	4,496	4,497	0	0
<b>Total current assets</b>	<b>52,383,227</b>	<b>73,838,747</b>	<b>11,840,773</b>	<b>635,759</b>
<b>Noncurrent assets:</b>				
Unamortized bond discount	83,880	88,376	0	0
Notes receivable	57,587	63,517	0	0
Capital assets:				
Land and construction in progress	8,253,282	7,408,276	62,751,402	2,690,000
Depreciable assets	151,815,597	144,093,232	8,243,554	33,180,480
Less: accumulated depreciation	(41,250,385)	(38,104,184)	(2,881,188)	(15,493,795)
<b>Total noncurrent assets</b>	<b>118,959,961</b>	<b>113,549,217</b>	<b>68,113,768</b>	<b>20,376,685</b>
<b>Total assets</b>	<b>171,343,188</b>	<b>187,387,964</b>	<b>79,954,541</b>	<b>21,012,444</b>

See Accompanying Notes to Financial Statements.

LIABILITIES	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2014	2013	2014	2014
<b>Current liabilities:</b>				
Accounts payable	773,243	366,812	15,593	0
Accrued payroll	1,070,932	579,982	45,051	0
Accrued interest	365,618	414,554	975,661	0
Unamortized bond premium	49,290	49,293	123,446	0
Bonds payable	2,020,000	1,640,000	1,280,000	0
<b>Total current liabilities</b>	<b>4,279,083</b>	<b>3,050,641</b>	<b>2,439,751</b>	<b>0</b>
<b>Noncurrent liabilities: -</b>				
Accrued compensated absences	542,596	611,540	14,053	0
Unamortized bond premium	385,364	434,655	1,314,304	0
Bonds payable	35,913,762	37,933,762	45,970,000	165,000
<b>Total noncurrent liabilities</b>	<b>36,841,722</b>	<b>38,979,957</b>	<b>47,298,357</b>	<b>165,000</b>
<b>Total liabilities</b>	<b>41,120,805</b>	<b>42,030,598</b>	<b>49,738,108</b>	<b>165,000</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>				
Unamortized gain on refunding	545,509	586,998	90,884	0
Unavailable revenue	0	89,141	0	0
Unavailable property taxes	0	20,290,000	4,616,188	0
<b>Total deferred inflows of resources</b>	<b>545,509</b>	<b>20,966,139</b>	<b>4,707,072</b>	<b>0</b>
<b>Total liabilities and deferred inflows of resources</b>	<b>41,666,314</b>	<b>62,996,737</b>	<b>54,445,180</b>	<b>165,000</b>
<b>NET POSITION</b>				
Net investment in capital assets	80,884,732	73,823,562	20,863,768	20,211,685
Restricted	27,427,746	28,262,684	6,223,092	635,759
Unrestricted	21,364,396	22,304,981	(1,577,499)	0
<b>Total net position</b>	<b>\$129,676,874</b>	<b>\$124,391,227</b>	<b>\$25,509,361</b>	<b>\$20,847,444</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Statement of Activities

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

Functions/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Assets			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities		Total Component Units	
					2014	2013	Forest Preserve	Public Building Commission
<b>Governmental activities:</b>								
General control and administration	\$12,747,079	\$2,420,185	\$445,341	\$0	(\$9,881,553)	(\$8,892,625)	\$0	(\$14,723)
Public safety	10,368,375	871,347	621,157	0	(8,875,871)	(8,567,901)	0	
Judiciary and court	6,764,844	2,113,558	280,045	0	(4,371,241)	(3,596,815)	0	
County development	259,042	0		0	(259,042)	(238,373)	0	
Corrections	4,350,692	1,324,910	184,245	0	(2,841,537)	(2,535,104)	0	
Highways and bridges	4,088,091	178,918	845,306	2,625,057	(438,810)	(2,790,841)	0	
Public health	6,257,015	407,425	2,598,024	0	(3,251,566)	(2,010,536)	0	
Education	293,280	0	0	0	(293,280)	(291,083)	0	
Culture and recreation	0	0	0	0	0	0	(1,569,453)	
Unallocated depreciation	0	0	0	0	0	0	0	(1,182,372)
Unallocated interest	1,112,868	0	0	0	(1,112,868)	(1,208,831)	(2,209,759)	(14,583)
<b>Total governmental activities</b>	<b>\$46,241,286</b>	<b>\$7,316,343</b>	<b>\$4,974,118</b>	<b>\$2,625,057</b>	<b>(31,325,768)</b>	<b>(30,132,109)</b>	<b>(3,779,212)</b>	<b>(1,211,678)</b>

### General revenues:

#### Taxes:

Property taxes	20,189,924	19,733,515	4,134,506	
Sales taxes	12,504,198	12,440,393	0	
Income taxes	2,400,966	2,519,360	0	
Other taxes	1,072,334	963,557	0	
Interest income	38,810	43,265	5,010	559
Miscellaneous	405,183	566,181	587,558	183,000

<b>Total general revenues and transfers</b>	<b>36,611,415</b>	<b>36,266,271</b>	<b>4,727,074</b>	<b>183,559</b>
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Change in net position	5,285,647	6,134,162	947,862	(1,028,119)
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Net position - beginning of year as previously reported	124,391,227	119,872,393	24,561,499	21,875,563
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Prior period adjustment	0	(1,415,328)	0	0
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Net position - beginning of year as restated	124,391,227	118,257,065	24,561,499	21,875,563
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<b>Net position - end of year</b>	<b>\$129,676,874</b>	<b>\$124,391,227</b>	<b>\$25,509,361</b>	<b>\$20,847,444</b>
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See Accompanying Notes to Financial Statements.

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# County of Kendall, Illinois

Governmental Funds

Balance Sheet

November 30, 2014

(With Comparative Figures for 2013 as restated)

<b>ASSETS</b>	<b>General</b>	<b>Special IMRF and Social Security</b>
Cash, deposits, and investments	\$16,003,459	\$1,311,541
Receivables:		
Property taxes	0	0
Due from State of Illinois	1,579,196	8,437
Notes	0	0
Other receivables	327,928	0
Inventory	0	0
Prepaid expenses	332,659	0
Internal balances	576,229	0
<b>Total assets</b>	<b>\$18,819,471</b>	<b>\$1,319,978</b>
 <b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>		
Liabilities:		
Accounts payable	\$254,473	\$0
Accrued payroll	609,424	267,954
Accrued interest	0	0
<b>Total liabilities</b>	<b>863,897</b>	<b>267,954</b>
Deferred inflows of resources - Unavailable revenue	0	0
<b>Total liabilities and deferred inflows of resources</b>	<b>863,897</b>	<b>267,954</b>
Fund balances:		
Nonspendable	332,659	0
Restricted	0	1,052,024
Committed	445,001	0
Assigned	0	0
Unassigned	17,177,914	0
<b>Total fund balance</b>	<b>17,955,574</b>	<b>1,052,024</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$18,819,471</b>	<b>\$1,319,978</b>

See Accompanying Notes to Financial Statements.

Revenue Funds Transportation Sales Tax	Public Safety Sales Tax	Debt Service		Other Non-Major Governmental Funds	Total Governmental	
		Courthouse Debt Service			2014	2013
\$6,099,610	\$2,510,132	\$1,633,182		\$18,871,525	\$46,429,449	\$46,755,038
0	0	0		0	0	49,358
1,100,174	1,100,174	0		327,807	4,115,788	3,795,862
0	0	0		63,517	63,517	84,559
60,000	0	0		310,441	698,369	1,685,254
0	0	0		6,536	6,536	80,625
0	0	0		790,000	1,122,659	1,157,071
0	0	0		(576,229)	0	0
<b>\$7,259,784</b>	<b>\$3,610,306</b>	<b>\$1,633,182</b>		<b>\$19,793,597</b>	<b>\$52,436,318</b>	<b>\$53,607,767</b>
\$87,444	\$0	\$515		\$430,811	\$773,243	\$366,812
0	0	0		193,554	1,070,932	579,982
0	0	365,618		0	365,618	414,554
<b>87,444</b>	<b>0</b>	<b>366,133</b>		<b>624,365</b>	<b>2,209,793</b>	<b>1,361,348</b>
0	0	0		0	0	89,141
<b>87,444</b>	<b>0</b>	<b>366,133</b>		<b>624,365</b>	<b>2,209,793</b>	<b>1,450,489</b>
0	0	0		796,536	1,129,195	1,237,696
7,172,340	3,610,306	1,267,049		14,070,813	27,172,532	27,539,603
0	0	0		4,860,945	5,305,946	5,895,739
0	0	0		0	0	40,125
0	0	0		(559,062)	16,618,852	17,444,115
<b>7,172,340</b>	<b>3,610,306</b>	<b>1,267,049</b>		<b>19,169,232</b>	<b>50,226,525</b>	<b>52,157,278</b>
<b>\$7,259,784</b>	<b>\$3,610,306</b>	<b>\$1,633,182</b>		<b>\$19,793,597</b>	<b>\$52,436,318</b>	<b>\$53,607,767</b>

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014	2013
Total fund balances - governmental funds	\$50,226,525	\$52,157,278
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in government funds.	118,818,494	113,397,324
Economic gain on refunding revenue is amortized over the life of the bonds in the governmental activities, but recognized as revenue when received in the governmental funds.	(545,509)	(586,998)
Bond premium revenue is amortized over the life of the bonds in the governmental activities, but recognized as revenue when received in the governmental funds.	(434,654)	(483,948)
Bond discount is amortized over the life of the bonds in the governmental activities, but recognized as expenditures when the bond is issued in the governmental funds.	88,376	92,873
Long-term accrued compensated absences are not due and payable with the current resources so not reported in the funds.	(542,596)	(611,540)
Long-term liabilities not due and payable with the current resources are not reported in the funds	(37,933,762)	(39,573,762)
Total net position - governmental activities	\$129,676,874	\$124,391,227

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# County of Kendall, Illinois

## Governmental Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	General	Special IMRF and Social Security
<b>Revenues:</b>		
Property taxes	\$10,666,430	\$4,150,467
Intergovernmental revenue	7,252,150	190,406
Revenue from services, fine and forfeitures	3,857,920	0
Licenses and permits	641,714	0
Interest	20,511	369
Other revenue	173,045	0
<b>Total revenue</b>	<b>22,611,770</b>	<b>4,341,242</b>
<b>Expenditures:</b>		
<b>Current:</b>		
General control and administration	6,917,029	581,396
Public safety	7,466,734	2,030,075
Judiciary and court related	4,408,360	756,691
County development	225,532	
Corrections	4,307,083	41,004
Highways and bridges	141,720	190,496
Public health	395,253	531,290
Education	98,372	11,888
<b>Debt service:</b>		
Principal	0	0
Interest	0	0
Fiscal agent fees	0	0
Capital outlay	142,194	0
<b>Total expenditures</b>	<b>24,102,277</b>	<b>4,142,840</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(1,490,507)</b>	<b>198,402</b>
<b>Other financing sources and (uses):</b>		
Transfers in	2,506,237	61,086
Transfers out	(2,363,092)	
<b>Total other financing sources (uses)</b>	<b>143,145</b>	<b>61,086</b>
<b>Net change in fund balances</b>	<b>(1,347,362)</b>	<b>259,488</b>
Fund balances, beginning of year as previously stated	19,302,936	792,536
Prior period adjustment	0	0
<b>Fund balances, beginning of year as restated</b>	<b>19,302,936</b>	<b>792,536</b>
<b>Fund balances, end of year</b>	<b>\$17,955,574</b>	<b>\$1,052,024</b>

See Accompanying Notes to Financial Statements.

Revenue Funds		Debt Service	Other	Total	
Transportation	Public	Courthouse	Non-Major	Governmental	
Sales	Safety Sales	Debt Service	Governmental	2014	2013
Tax	Tax		Funds		
\$0	\$0	\$0	\$5,373,027	\$20,189,924	\$19,733,515
4,839,145	4,539,145	0	6,755,827	23,576,673	26,521,569
0	0	0	2,816,709	6,674,629	7,523,756
0	0	0	0	641,714	604,102
5,139	3,266	848	8,677	38,810	43,265
9,000	0	0	223,138	405,183	566,181
4,853,284	4,542,411	848	15,177,378	51,526,933	54,992,388
0	0	0	4,379,944	11,878,369	11,090,274
0	0	0	916,087	10,412,896	11,152,103
0	0	0	972,485	6,137,536	5,702,172
0	0	0	33,510	259,042	238,373
0	0	0	0	4,348,087	4,216,771
483,274	0	0	1,756,817	2,572,307	4,866,678
0	0	0	5,223,101	6,149,644	6,882,712
0	0	0	183,020	293,280	291,083
0	0	845,000	795,000	1,640,000	1,235,000
0	0	764,475	431,005	1,195,480	1,291,452
0	0	2,663	1,010	3,673	3,665
4,712,896	0	0	3,712,282	8,567,372	4,771,852
5,196,170	0	1,612,138	18,404,261	53,457,686	51,742,135
(342,886)	4,542,411	(1,611,290)	(3,226,883)	(1,930,753)	3,250,253
0		2,029,513	3,936,760	8,533,596	7,100,998
(50,000)	(4,415,813)		(1,704,691)	(8,533,596)	(7,100,998)
(50,000)	(4,415,813)	2,029,513	2,232,069	0	0
(392,886)	126,598	418,223	(994,814)	(1,930,753)	3,250,253
7,565,226	3,483,708	848,826	20,164,046	52,157,278	48,646,454
0	0	0	0	0	260,571
7,565,226	3,483,708	848,826	20,164,046	52,157,278	48,907,025
\$7,172,340	\$3,610,306	\$1,267,049	\$19,169,232	\$50,226,525	\$52,157,278

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances to the Statement of Activities For the year ended November 30, 2014 (With Comparative Figures for 2013 as restated)

	2014	2013
Net change in fund balances - governmental funds	(\$1,930,753)	\$3,250,253
Amounts reported for governmental activities in the statement of activities are different because:		
Repayment of debt principal is an expenditure in the governmental funds but the repayment reduces long-term liabilities in the Statement of Net Position		
Capital debt obligation principal payments	1,640,000	1,235,000
Bond premium receipts are recognized as revenue when received in the governmental funds, but are amortized over the life of the bonds in the statement of net position.	49,293	49,292
Bond discounts are recognized as an expenditure when incurred in the governmental funds, but are amortized over the live of the bonds in the statement of net position.	(4,497)	(4,496)
Economic gains on refunding are recognized as revenue when received in the governmental funds, but are amortized over the life of the bonds in the statement of net position.	41,489	41,490
Expenses related to long-term accrued compensated absences reported in the statement of activites do not require the use of current financial resources and, therefore, are not reported as an expenditure in the governmental funds	68,944	0
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expenses to allocate those expenditures over the life of the assets:		
Capital asset purchases	8,567,372	4,771,852
Depreciation expense	(3,146,201)	(3,209,229)
Change in net position of governmental activities	\$5,285,647	\$6,134,162

# County of Kendall, Illinois

## Statement of Fiduciary Net Position

November 30, 2014

(With Comparative Figures for 2013 as restated)

ASSETS	Nonexpendable	Trust and	Insurance	Totals		
	Trust Fund			Agency	Program	2014
	Working Cash					
Cash in banks	\$100,000	\$9,552,063	\$23,528	\$9,675,591	\$9,986,811	
Inventory	0	195,143	0	195,143	0	
Due from State of Illinois	0	39,731	0	0	0	
Accounts receivable	0	33,246	0	33,246	0	
Total assets	100,000	9,820,183	23,528	9,943,711	9,986,811	
<b>LIABILITIES</b>						
Accounts payable	0	37,037	15,890	52,927	0	
Accrued payroll	0	62,856	0	62,856	0	
Agency funds due to others	0	9,720,290	0	9,720,290	9,870,879	
Total liabilities	0	9,820,183	15,890	9,836,073	9,870,879	
<b>NET POSITION</b>						
Unrestricted	\$100,000	\$0	\$7,638	\$107,638	\$115,932	

See Accompanying Notes to Financial Statements.

# County of Kendall, Illinois

## Statement of Changes in Fiduciary Net Position

For the year ended November 30, 2014

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	<u>Nonexpendable Trust Fund Working Cash</u>	<u>Insurance Program</u>	<u>Totals</u>
Additions	\$0	\$255,000	\$255,000
Deductions	0	263,294	263,294
Change in net position	0	(8,294)	(8,294)
Net position beginning of year	100,000	15,932	115,932
Netposition, end of year	\$100,000	\$7,638	\$107,638

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 1 Summary of Significant Accounting Policies**

#### **Introduction**

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

#### **Description of Government-wide Financial Statements**

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities* are normally supported by taxes, intergovernmental revenues, and other nonexchange transactions. Likewise, the *primary government* is reported separately from certain legally separate *component units* for which the primary government is financially accountable.

#### **Financial Reporting Entity**

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

#### **Discretely Present Component Units –**

The component units columns in the government-wide statements of net position and of activities include the financial data of the County's other component units. They are reported in a separate column to emphasize that they are legally separate from the County. The component units that are discretely presented in the County's report are the Kendall County Public Building Commission (KCPBC) and the Kendall County Forest Preserve District (KCFPD).

The KCPBC is governed by a five-member board appointed by the County.

The KCPBC's fiscal year end is October 31<sup>st</sup>. The KCPBC amounts reported in the government-wide financial statements are presented for the year ended October 31, 2014. The KCPBC has issued separate financial statements that can be obtained at the address disclosed below.

The KCFPD is governed by a ten-member board appointed by the County. The KCFPD has issued separate financial statements that can be obtained at the address below.

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

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Basis of Presentation – Government-wide Financial Statements**

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

#### **Basis of Presentation – Fund Financial Statements**

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

The County reports the following major governmental funds:

**General Fund** – The General Fund is used to account for all financial resources of the County except those which are required to be accounted for in another fund.

**Illinois Municipal Retirement and Social Security Fund** – This fund is used to account for the revenues and expenditures related to the social security system and retirement system of the County.

**Transportation Sales Tax Fund** – Revenues from \$0.50 sales tax are accumulated and used to cover the expenditures related to highway operations.

**Public Safety Sales Tax Fund** - Revenues from \$0.50 sales tax are accumulated and used for operating and debt services expenditures related to public safety.

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

Additionally, the County administers fiduciary (agency) funds for assets held by the County in a fiduciary capacity.

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

**Capital Project Funds** – Capital Project Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities and capital assets.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Basis of Presentation – Fund Financial Statements (continued)**

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

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

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

#### **Measurement Focus and Basis of Accounting**

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

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. For this purpose, the government generally considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The County has elected to take exception to this assumption for revenue remitted by the State. Due to the State being late with payments, the County considers those amounts applicable to the current fiscal year to be available as it is vouchered by the State. Property taxes, sales taxes, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Use of Estimates**

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

#### **Budgetary Basis of Accounting**

Annual budgets are adopted on a basis consistent with generally accepted accounting principles.

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

#### **Cash and Cash Equivalents**

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

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

#### **Investments**

Statutes authorize the government to invest in: 1) securities guaranteed by the full faith and credit of the United States of America; 2) deposits or other investments constituting direct obligations of any bank as defined by the Illinois Banking Act; 3) short-term obligations of corporations organized in the United States which meet other restrictions as defined in Illinois Revised Statutes Chapter 35, Paragraph 902, as amended; 4) money market funds registered under the Investment Company Act of 1940; 5) short-term discount obligations of the Federal National Mortgage Association; 6) shares or other forms of securities legally issuable by savings and loan associations; 7) various share accounts of a credit union chartered under the laws of the State of Illinois or the laws of the United States provided the principal office of any such credit union is located within the State of Illinois; 8) a Public Treasurer's Investment Pool created under Section 17 of "An Act to revise the law in relation to the State Treasurer", approved November 23, 1873, as amended. Bank and savings and loan investments may only be made in institutions which are insured by the Federal Deposit Insurance Corporation or the Federal Savings and Loan Insurance Corporation.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Investments (continued)**

Investments for the government are reported at fair value (generally based on quoted market prices) except for the position in the State Treasurer's Investment Pool (Pool). In accordance with state law, the Pool operates in conformity with all of the requirements of the Securities and Exchange Commission's (SEC) Rule 2a7 as promulgated under the Investment Company Act of 1940, as amended. Accordingly, the Pool qualifies as a 2a7-like pool and is reported at the net asset value per share (which approximates fair value) even though it is calculated using the amortized cost method. The Pool is subject to regulatory oversight by the State Treasurer, although it is not registered with the SEC.

#### **Inventories and Prepaid Items**

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

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

#### **Capital Assets**

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental activities column in the government-wide financial statements. Capital assets are defined by the government as assets with an estimated useful life in excess of two years and individual cost of more than \$5,000.

As the County constructs or acquires additional capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation.

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

Buildings	30 – 50 years
Machinery and equipment	5 – 10 years
Improvements	10 – 20 years
Infrastructure	10 – 50 years

The infrastructure assets are likely to be the largest asset class of the County. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. Neither the historical cost nor related depreciation has historically been reported in the financial statements. The County implemented reporting the infrastructure for the first time in 2007.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Deferred Inflows of Resources**

In addition to liabilities, the statement of net position will sometimes report a separate section, deferred inflows of resources, represents an acquisition of net position that applies to future periods and so will not be recognized as an inflow of resources (revenue) until that time.

#### **Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

#### **Fund Balance Flow Assumptions**

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

#### **Fund Balance Policies**

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The governing council is the highest level of decision-making authority for the government that can, by adoption of an ordinance prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **Fund Balance Policies (continued)**

Amounts in the assigned fund balance classification are intended to be used by the government for specific purposes but do not meet the criteria to be classified as committed. The County Board has by resolution authorized an official of the County Board to assign fund balance. The County Board may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

#### **Program Revenues**

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

#### **Property Taxes**

The County's property tax is levied each year on all taxable real property located in the County. Since the 2014 property tax levy is levied to finance the operations of fiscal year 2015. The 2013 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2014. The County must file its tax levy by the last Tuesday of December each year. The 2013 levy was approved on December 3, 2013. The 2014 levy was approved on December 2, 2014.

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2013 became due and payable in two installments, generally in June 2014 and September 2014. The owner of real property on January 1 (lien date) in any year is liable for taxes of that year.

#### **Compensated Absences**

##### **Vacation and Sick**

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

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### Comparative Data

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

### Note 2 Stewardship, Compliance and Accountability

#### *Excess of expenditures over appropriations*

<u>Fund</u>	<u>Amount</u>
County Highway Fund	\$159,114
Education Extension Fund	\$93
Liability Insurance Fund	\$138,179
Veteran Assistance Commission	\$10,270
Tuberculosis Fund	\$1,420
Senior Citizens Fund	\$89
Law Library Fund	\$28,920
Geographic Information System – Recorder Fund	\$1,233
Coroner's Death Certificate Grant Fund	\$5,784
Sale in Error Interest Fund	\$710,400
Highway – Restricted Fund	\$9,000
County Reserve Fund	\$23,793
Circuit Clerk Operations/Administration Fund	\$304
Kendall County Area Transit Fund	\$265,366
Coroner's Special Fees Fund	\$8,626
Animal Medical Care Fund	\$1,610
County Clerk Death Certificate Surcharge Fund	\$40
HIDTA Grant Fund	\$501,837
Animal Control Capital Improvement Fund	\$1,671
Jail Debt Service	\$14,915

#### Deficit Fund Equity

As of November 30, 2014, the Sale in Error Interest Fund (\$433,528), County Clerk Death Certificate Surcharge Fund (\$3), HIDTA Grant Fund (\$98,575), and HAVA Grant Fund (\$26,956) had deficit fund balances.

### Note 3 Cash Deposits with Financial Institutions

#### Primary Government

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2014, the County's bank balance was \$43,318,470 and all of this amount was collateralized.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 3 Cash Deposits with Financial Institutions (continued)

#### Component Unit (KCPBC)

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. KCPBC's custodial credit risk policy is included in a formal written investment and cash management plan. As of October 31, 2014, the KCPBC's bank balance was \$635,759 and all of this amount was collateralized.

#### Component Unit (KCFPD)

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the County's deposits may not be returned to it. KCFPD's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2014, KCFPD's bank balance was \$6,911,073 and all of this amount was collateralized.

### Note 4 Investments

#### Primary Government

As of November 30, 2014, the County had the following investments:

	Governmental Activities	Fair Value Statement of Fiduciary Net Position	Total
Illinois Funds Money Market Fund	\$12,456,352	\$103	\$12,456,455

*Interest rate risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The County has no specific policy on the interest rate risk at year-end.

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

Investment Type	Remaining Maturity (in Years)				Total
	< 1 Year	1-5 Years	5-10 Years	>10 Years	
External investment pool	\$12,456,455	\$0	\$0	\$0	\$12,456,455

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 4 Investments (continued)

#### Primary Government (continued)

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

Investment Type	Total as of November 30, 2014	AAAm	Aa	Unrated
External investment pool	\$12,456,455	\$12,456,455	\$0	\$0

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

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

As of November 30, 2014, there are no investments with custodial credit risk in that all of its investments are insured.

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

#### Component Unit (KCFPD)

As of November 30, 2014, the KCFPD had the following investments:

	Governmental Activities	Fair Value Statement of Fiduciary Net Position	Total
Illinois Funds Money Market Fund	\$262,720	\$0	\$262,720

*Interest rate risk.* Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. KCFPD has no specific policy on the interest rate risk at year-end.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 4 Investments (continued)

#### Component Unit (KCFPD) (continued)

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

Investment Type	Remaining Maturity (in Years)			Total
	< 1 Year	1-5 Years	5-10 Years	
External investment pool	\$262,720	\$0	\$0	\$262,720

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

Investment Type	Total as of November 30, 2014	AAAm	Aa	Unrated
External investment pool	\$262,720	\$262,720	\$0	\$0

*Concentration of credit risk.* The KCFPD investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the KCFPD 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, 2014, there are no investments with custodial credit risk in that all of its investments are insured.

*Foreign Currency Risk.* The KCFPD has no foreign currency risk for investments at year end.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets

#### Primary Government

The governmental activities capital asset activity of the County (primary government) for the year ended November 30, 2014 is as follows:

<b>Governmental activities:</b>	<b>Balance 12/1/2013</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2014</b>
Capital assets, not being depreciated:				
Land	\$4,231,500	\$441,278	\$0	\$4,672,778
Work in progress	3,176,776	3,580,504	3,176,776	3,580,504
<b>Total capital assets, not being depreciated</b>	<b>7,408,276</b>	<b>4,021,782</b>	<b>3,176,776</b>	<b>8,253,282</b>
Capital assets, being depreciated:				
Building and improvements	67,855,680	1,174,574	0	69,030,254
Road network	45,054,811	5,698,636	0	50,753,447
Bridge network	22,750,555	563,816	0	23,314,371
Vehicles	4,286,453	250,344	0	4,536,797
Equipment	4,145,733	34,995	0	4,180,728
<b>Total capital assets, being depreciated</b>	<b>144,093,232</b>	<b>7,722,365</b>	<b>0</b>	<b>151,815,597</b>
Accumulated depreciation:				
Building and improvements	20,024,383	1,382,903	0	21,407,286
Road network	6,881,683	942,063	0	7,823,746
Bridge network	3,499,757	471,185	0	3,970,942
Vehicles	3,913,24	175,437	0	4,088,677
Equipment	3,785,121	174,613	0	3,959,734
<b>Total accumulated depreciation</b>	<b>38,104,184</b>	<b>3,146,201</b>	<b>0</b>	<b>41,250,385</b>
<b>Total capital assets, being depreciated, net</b>	<b>105,989,048</b>	<b>4,576,164</b>	<b>0</b>	<b>110,565,212</b>
<b>Governmental activities capital assets, net</b>	<b>\$113,397,324</b>	<b>\$8,597,946</b>	<b>\$3,176,776</b>	<b>\$118,818,494</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental activities:</b>	
General control and administration	\$853,737
Judiciary and court related	600,780
Highways and bridges	1,488,090
Public health	141,559
Public safety	62,035
<b>Total depreciation expense, governmental activities</b>	<b>\$3,146,201</b>

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets (continued)

#### Component Unit (KCPBC)

The capital asset activity of KCPBC for the year ended October 31, 2014 is as follows:

<b>Governmental activities:</b>	<b>Balance 11/1/2013</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 10/31/2014</b>
Capital assets, being depreciated:				
Buildings and building improvements	\$722,085	\$0	\$0	\$722,085
Equipment and machinery	111,170	3,042	0	114,212
<b>Total capital assets, being depreciated:</b>	<b>833,255</b>	<b>3,042</b>	<b>0</b>	<b>836,297</b>
Accumulated depreciation:				
Buildings and building improvements	(193,003)	(29,127)	0	(222,130)
Equipment and machinery	(54,383)	(20,813)	0	(75,196)
<b>Total accumulated depreciation</b>	<b>(247,386)</b>	<b>(49,940)</b>	<b>0</b>	<b>(297,326)</b>
<b>Governmental activities capital assets, net</b>	<b>\$585,869</b>	<b>(\$46,898)</b>	<b>\$0</b>	<b>\$538,971</b>

  

<b>Business-Type Activities:</b>	<b>Balance 11/1/2013</b>	<b>Increases</b>	<b>Decreases</b>	<b>Balance 10/31/2014</b>
Capital assets, not being depreciated:				
Land	\$2,690,000	\$0	\$0	\$2,690,000
<b>Total capital assets, not being depreciated</b>	<b>2,690,000</b>	<b>0</b>	<b>0</b>	<b>2,690,000</b>
Capital assets, being depreciated:				
Buildings and building improvements	31,080,145	0	0	31,080,145
Equipment and machinery	1,264,038	0	0	1,264,038
<b>Total capital assets, being depreciated:</b>	<b>32,344,183</b>	<b>0</b>	<b>0</b>	<b>32,344,183</b>
Accumulated depreciation:				
Buildings and building improvements	(12,808,976)	(1,130,187)	0	(13,939,163)
Equipment and machinery	(1,255,061)	(2,245)	0	(1,257,306)
<b>Total accumulated depreciation</b>	<b>(14,064,037)</b>	<b>(1,132,432)</b>	<b>0</b>	<b>(15,196,469)</b>
<b>Total capital assets, being depreciated, net</b>	<b>18,280,146</b>	<b>(1,132,432)</b>	<b>0</b>	<b>17,147,714</b>
<b>Governmental activities capital assets, net</b>	<b>\$20,970,146</b>	<b>(\$1,132,432)</b>	<b>\$0</b>	<b>\$19,837,714</b>

Depreciation expense for governmental and business-type activities is unallocated.

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 5 Capital Assets (continued)

#### Component Unit (KCFPD)

The capital asset activity of KCPBC for the year ended November 30, 2014 is as follows:

<b>Governmental activities:</b>	<b>Balance 12/1/2013</b>	<b>Increases</b>	<b>Decreases and Transfers</b>	<b>Balance 11/30/2014</b>
Capital assets, not being depreciated:				
Land	\$62,751,402	\$0	\$0	\$62,751,402
<b>Total capital assets, not being depreciated:</b>	<b>62,751,402</b>	<b>0</b>	<b>0</b>	<b>62,751,402</b>
Capital assets, being depreciated:				
Improvements	4,274,626	13,639	0	4,288,265
Buildings	3,455,762	0	0	3,455,762
Equipment	443,036	26,211	0	469,247
Artifacts and antiques	30,280	0	0	30,280
<b>Total capital assets, being depreciated:</b>	<b>8,203,704</b>	<b>39,850</b>	<b>0</b>	<b>8,243,554</b>
Accumulated depreciation:				
Improvements	1,479,625	214,129	0	1,693,754
Buildings	586,416	172,788	0	759,204
Equipment	353,111	44,839	0	397,950
Artifacts and antiques	30,280	0	0	30,280
<b>Total accumulated depreciation</b>	<b>2,449,432</b>	<b>431,756</b>	<b>0</b>	<b>2,881,188</b>
<b>Total capital assets, being depreciated, net</b>	<b>5,754,272</b>	<b>(391,906)</b>	<b>0</b>	<b>5,362,366</b>
<b>Governmental activities capital assets, net</b>	<b>\$68,505,674</b>	<b>(\$391,906)</b>	<b>\$0</b>	<b>\$68,113,768</b>

Depreciation expense was charged to governmental functions as follows:

<b>Governmental activities:</b>	
Culture and recreation	\$431,756
<b>Total depreciation expense, governmental activities</b>	<b>\$431,756</b>

### Note 6 Notes Receivable – Restricted Grant Programs

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

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 6 Notes Receivable – Restricted Grant Programs (continued)**

The Restricted Economic Development Grant Fund currently has two notes with an outstanding principal balance as of November 30, 2014. They are as follows:

Custard Cup	\$29,582
Can Man	\$6,587

Due to the struggling financial position of two businesses, there are not current amortization tables for future amounts due to the County. Payments are being made as the companies are able to make the payments. The County is accumulating interest and increasing the balance due as payments are missed.

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

The CSBG Revolving Fund currently has three notes with an outstanding principal balance. As of November 30, 2014, the outstanding balance of the three notes is \$27,348.

Amounts due to the County over the next five years are as follows:

<u>Due Date November 30</u>	<u>Amount</u>
2015	\$5,930
2016	6,192
2017	7,435
2018	4,546
2019	3,245

### **Note 7 Pension and Retirement Systems**

Illinois Municipal Retirement Fund:

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

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

Illinois Municipal Retirement Fund (continued):

*Funding Policy.* As set by statute, the plan members are required to contribute a percent of their annual covered salary. The statute requires employers to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Below are the employee and employer contribution rates.

	County Regular & KCFPD	County SLEP	Elected Officials
Employee contribution rate	4.5	7.5	7.5
Employer contribution rate	11.77	18.97	30.88

The County and Component Units also contribute 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 the statute.

*Annual Pension Cost and Net Pension Obligation:* The required contribution for calendar year 2013 is presented below.

	County Regular & KCFPD	County SLEP	Elected Officials	County Total
Annual required contribution	\$1,098,752	\$1,478,159	\$162,408	\$2,739,319

#### THREE-YEAR TREND INFORMATION FOR THE COUNTY REGULAR AND KCFPD PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$1,098,752	100%	\$0
12/31/12	1,121,659	100%	0
12/31/11	1,091,920	100%	0

#### THREE-YEAR TREND INFORMATION FOR THE COUNTY SLEP PLAN

Fiscal Year Ending	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation
12/31/13	\$1,478,159	100%	\$0
12/31/12	1,295,583	100%	0
12/31/11	1,175,370	100%	0

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 7 Pension and Retirement Systems (continued)

Illinois Municipal Retirement Fund (continued)

<b>THREE-YEAR TREND INFORMATION FOR THE ELECTED OFFICIALS REGULAR PLAN</b>			
<b>Fiscal Year Ending</b>	<b>Annual Pension Cost (APC)</b>	<b>Percentage of APC Contributed</b>	<b>Net Pension Obligation</b>
12/31/13	\$162,408	100%	\$0
12/31/12	184,221	100%	0
12/31/11	188,846	100%	0

The required contribution for 2013 was determined as part of the December 31, 2011, actuarial valuation using the entry age normal actuarial cost method. The actuarial assumptions at December 31, 2011, included (a) 7.5 percent investment rate of return (net of administrative and direct investment expenses), (b) projected salary increases of 4.00% year, attributable to inflation, (c) additional projected salary increases ranging from 0.4% to 10% per year depending on age and service, attributable to seniority/merit, and (d) post retirement benefit increases of 3% annually. The actuarial value of the County's plan assets was determined using techniques that spread the effects of short-term volatility in the market value of investments over a five-year period with a 20% corridor between the actuarial and market value of assets. The County's and Component Unit's plan unfunded actuarial accrued liability at December 31, 2011 is being amortized as a level percentage of projected payroll on an open 30 year basis.

*Funded Status and Funding Progress.* As of December 31, 2013, the most recent actuarial valuation date, information is presented below.

	<b>County Regular &amp; KCFPD</b>	<b>County SLEP</b>	<b>Elected Officials</b>
Percent funded	78.47%	72.84%	60.57%
Actuarial accrued liability	\$23,915,965	\$29,278,407	\$2,876,142
Actuarial value of assets	\$18,765,895	\$21,326,606	\$1,741,946
Unfunded actuarial accrued liability	\$5,150,070	\$7,951,801	\$1,134,196
Covered payroll	\$9,335,189	\$7,792,087	\$525,934
Ratio of the UAAL covered payroll	55%	102%	216%

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 7 Pension and Retirement Systems (continued)**

#### Illinois Municipal Retirement Fund (continued)

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

### **Note 8 Other Postemployment Benefits**

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, only one former employees has chosen to stay in the government's health insurance plan. Therefore, there has been low utilization and, therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any postemployment benefit liability as of November 30, 2014.

### **Note 9 Risk Management**

The County's Risk Management activities are recorded in the General Fund and Liability Insurance Fund. These funds administer the property and casualty, liability, workmen's compensation, and unemployment insurance programs of the county.

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

- Legal liability
- Workmen's compensation
- Property, boiler and machinery

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

The County has an insurance program whereby they have raised their deductible for outside insurance and are handling smaller claims internally. This is accounted for in the Insurance Program Fund.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 10 Leases**

#### Lessor Agreements

##### *Kendall County Housing Authority*

Effective July 16, 2013, the County entered into a lease with the Kendall County Housing Authority for lease of office space to the Housing Authority. The initial term of the lease is a period of one year, beginning August 1, 2014, and ending July 31, 2015. The agreement includes the option to extend the lease for one more period. Under the agreement, the Housing Authority is to pay the County a sum of \$400 per month.

##### *Kendall County Department of Employment and Education*

Effective January 1, 2014, the County entered into a lease with the Kendall County Department of Employment and Education (KCDEE) for lease of office space to the KCDEE. This agreement replaced a previous lease between the Kendall County Health Department and the KCDEE, which was effective June 1, 2004. Terms of the lease have not changed. The lease renews annually, and KCDEE currently pays rents of \$808 per month.

##### *Residential Property*

Effective August 24, 2014, the County entered into an agreement for lease of residential property owned by the County. The lease terminates on August 24, 2015. Under the agreement, the tenant pays the County rent of \$700 per month. Upon termination of the agreement, the tenant has the option to extend the lease for an additional year with rental payments of \$750 per month.

##### *KenCom 911*

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

Amounts due to the County over the next five years are as follows:

2015	\$100,000
2016	100,000
2017	100,000
2018	100,000
2019	100,000

#### Lessee Agreements

##### *Kendall County Public Building Commission*

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

Due Date November 1, 2015      \$180,000

# County of Kendall, Illinois

## Notes to Financial Statements

### Note 10 Leases (continued)

#### Operating Leases

The County has operating leases which are listed below:

<u>Lease</u>	<u>Type</u>	<u>Terms</u>	<u>Rate</u>
Konica Minolta copies	Monthly	60 months	Varies
Postage machines	Monthly	63 months	Varies
Transit Vehicles	Monthly	36 months	Varies
Sheriff motorcycles	Annual	1 year	7,000

Lease payments for the next five years on non-cancellable lease agreements are as follows:

2015	\$105,014
2016	68,614
2017	41,878
2018	28,884
2019	1,614
<u>Total</u>	<u>\$246,004</u>

### Note 11 Long-term Debt

#### ***General Obligation Bonds (Primary Government)***

The County issues general obligation bonds to provide funds for the acquisition and construction of major capita facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the County. These bonds generally are issued as serial bonds with equal amount of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2014 are as follows:

#### **Governmental Activities:**

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/14</u>
Refunding Series 2010	9/28/10	\$8,625,000	2.00 – 4.00	12/1/22	\$8,625,000
Refunding Series 2011	11/17/11	4,215,000	2.00 – 4.00	12/1/32	4,015,000
Series 2002A	12/1/02	6,998,396	3.00 – 4.375	12/1/13	0
Series 2007A	11/7/07	4,695,000	3.60 – 4.10	12/15/17	2,580,000
Series 2007B	11/7/07	5,303,762	4.10 – 4.50	12/15/26	5,303,762
Series 2008	8/5/08	10,000,000	3.75 – 4.60	12/15/27	7,410,000
Series 2009	3/25/09	10,000,000	3.75 – 4.35	12/15/26	10,000,000
<u>Total</u>					<u>\$37,933,762</u>

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### ***General Obligation Bonds (Primary Government) (continued)***

##### 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.

The Series 2002A GO Bonds were paid in full during the year ended November 30, 2014.

##### 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.

##### Alternative Revenue Source Series 2007A GO Bonds

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

##### Alternative Revenue Source Series 2007B GO Bonds

On November 7, 2007, Kendall County entered an agreement to issue \$5,303,762 of General Obligation Bonds (Alternate Revenue Source), Series 2007B at a variable interest rate (4.1-4.5%). The GO Bonds were used for the construction of the new courthouse building.

##### Alternative Revenue Source Series 2008 GO – Courthouse

On August 5, 2008, Kendall County entered an agreement to issue \$10,000,000 of General Obligation Bonds (Alternate Revenue Source), Series 2008 at a variable interest rate (3.75-4.6%). The GO Bonds were used for the construction of the new courthouse building.

##### Alternative Revenue Source Series 2009 GO – Courthouse

On March 25, 2009, Kendall County entered an agreement to issue \$10,000,000 of General Obligation Bonds (Alternate Revenue Source), Series 2009 at a variable interest rate (3.75-4.35%). The GO Bonds were used for the construction of the new courthouse building.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### **General Obligation Bonds (Primary Government) (continued)**

Debt service requirements to maturity are as follows:

Year ending November 30:	Bonds Payable	
	Principal	Interest
2015	\$2,020,000	\$982,429
2016	2,335,000	1,130,818
2017	2,820,000	1,051,143
2018	3,466,418	1,204,734
2019	3,131,132	1,115,864
2020 – 2024	16,009,502	4,740,210
2025 – 2029	7,026,710	3,051,975
2030	1,125,000	92,490
	<b>\$37,933,762</b>	<b>\$13,369,663</b>

Long term liability activity for the year ended November 30, 2014 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$39,573,762	\$0	(\$1,640,000)	\$37,933,762	\$2,020,000
Premium on bonds	483,947	0	(49,293)	434,654	49,290
Discount on bonds	(92,873)	0	4,497	(88,376)	(4,496)
Compensated absences	611,540	1,310,376	(1,280,785)	641,131	98,535
Governmental activity long-term liabilities	\$40,576,376	\$1,310,376	(\$2,965,581)	\$38,921,171	\$2,163,329

The County is subject to a debt limitation of 2.875% of its assessed valuation of \$2,526,688,021. As of November 30, 2014, the County had \$34,708,519 of remaining legal debt margin.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### Component Unit (KCPBC)

#### *General Obligation Bonds*

#### Business-Type Activities

#### Public Building Revenue Bond Series 2006B

On February 23, 2007, the Commission entered an agreement to issue \$6,895,000 of Public Building Revenue Bond, Series 2006B at a variable interest rate (3.625-3.75%). The Bonds were used to finance projects of the Commission.

Debt service requirements to maturity are as follows:

Year ending October 31:	Bonds Payable	
	Principal	Interest
2016	165,000	6,600
	\$165,000	\$6,600

Long term liability activity for the year ended October 31, 2014 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Business-Type Activities:</b>					
Bonds payable:					
General obligation bonds	\$475,000	\$0	(\$310,000)	\$165,000	\$0
Business-Type Activities long-term liabilities	\$457,000	\$0	(\$310,000)	\$165,000	\$0

# County of Kendall, Illinois

## Notes to Financial Statements

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

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

##### ***General Obligation Bonds***

The District issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities. General obligation bonds are direct obligations and pledge the full faith and credit of the District. These bonds generally are issued as serial bonds with equal amounts of principal maturing each year with original maturities that range from 5 to 20 years. General obligation bonds outstanding at November 30, 2014 are as follows:

##### ***Bond Series 2003***

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$5,000,000 in General Obligation Limited Tax Bonds, series 2003, and dated May 21, 2003 with a variable interest rate (2.00 – 4.10%). The revenue received from the sale of these bonds was used for financing acquisition costs of land located in the Fox River.

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 variable interest rate (2.00 – 3.00%). Of the bond proceeds, \$2,820,000 was used to refund a portion of the General Obligation, Series 2003 bonds.

##### ***Bond Series 2007***

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$45,000,000 in General Obligation Limited Tax Bonds, Series 2007, and dated July 15, 2007 with a variable interest rate (4.25 – 5.25%). The revenue received from the sale of these bonds was used to acquire and develop land.

##### ***Bond Series 2009***

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$300,000 in General Obligation Limited Tax Bonds, Series 2009, and dated January 20, 2009 with an interest rate of 3.5%. The revenue received from the sale of these bonds was used to acquire and develop land. The bonds fully matured during fiscal year 2014.

##### ***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.

# County of Kendall, Illinois

## Notes to Financial Statements

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

#### Component Unit (KCFPD) (continued)

Debt service requirements to maturity are as follows:

Year ending November 30:	Bonds Payable	
	Principal	Interest
2015	\$1,280,000	\$2,314,430
2016	1,795,000	2,250,575
2017	2,015,000	2,170,900
2018	2,430,000	2,070,475
2019	2,845,000	1,945,350
2020 – 2024	19,835,000	7,221,450
2025 – 2027	17,050,000	1,408,313
	<u>\$47,250,000</u>	<u>\$19,381,493</u>

Long term liability activity for the year ended November 30, 2014 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
<b>Governmental activities:</b>					
Bonds payable:					
General obligation bonds	\$48,071,000	\$0	(\$821,000)	\$47,250,000	\$1,280,000
Premium on bonds	1,561,197	0	(123,447)	1,437,750	123,446
Compensated absences	0	54,559	(26,149)	28,450	14,397
Governmental activity long-term liabilities	\$49,632,197	\$54,599	(\$970,596)	\$48,716,200	\$1,417,843

KCFPD is subject to a debt limitation of 2.875% of its assessed valuation of \$2,526,688,051. As of November 30, 2014, the County had \$10,863,825 of remaining legal debt margin.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 12 Debt Defeasance**

#### **Primary Government**

In June 2010, the County defeased the series 2002A bonds by placing the proceeds of the Series 2010 general obligation refunding bond issue in an irrevocable trust fund. New debt was issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2014, the amount of defeased debt from the series 2002A bonds outstanding but removed from the County's financial statements amounted to \$9,080,000.

In December 2011, the County defeased the series 2002B bonds by placing the proceeds of the Series 2011 general obligation refunding bond issue in an irrevocable trust fund. New debt was issued and the proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matures. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the County's financial statements. As of November 30, 2014, the amount of defeased debt from the series 2002B bonds outstanding but removed from the County's financial statements amounted to \$4,015,000.

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

In October 2012, KCFPD partially defeased the 2003 general obligation bonds by placing the proceeds of the Series 2012 refunding bond issue in an irrevocable trust fund. New debt was issued and proceeds have been used to purchase U.S. government securities that were placed in the trust funds. The investments and fixed earnings from the investments are sufficient to fully service the defeased debt until the debt is called or matured. For financial reporting purposes, the debt has been considered defeased and therefore removed as a liability from the KCFOD's financial statements. As of November 30, 2014, the amount of defeased debt from the 2006 general obligation bonds outstanding but removed from the KCFPD's financial statements amounted to \$2,820,000.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 13 Net Position**

Net position reported on the government wide statement of net position at November 30, 2014:

<b>Governmental Activities:</b>	
Net investment in capital assets	
Land and construction in progress	\$8,253,282
Other capital assets, net of accumulated depreciation	110,565,212
Less: related long-term debt outstanding	(37,933,762)
<hr/>	
Total net investment in capital assets	80,884,732
<hr/>	
Restricted:	
State statutes and enabling legislation	25,068,129
Grantor requirements	2,359,617
<hr/>	
Total restricted	27,427,746
<hr/>	
Unrestricted	21,364,396
<hr/>	
Total governmental activities net position	\$129,676,874

### **Note 14 Fund Balance**

According to Government Accounting Standards, fund balances are to be classified into five major classifications; Nonspendable Fund Balance, Restricted Fund Balance, Committed Fund Balance, Assigned Fund Balance, and Unassigned Fund Balance. Below are definitions of the how these balances are reported.

#### **Nonspendable Fund Balance**

The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The "not in spendable form" criterion includes items that are not expected to be converted to cash, for example inventories and prepaid amounts. The County has nonspendable balances at year end that are listed below.

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 14 Fund Balance (continued)

#### ***Restricted Fund Balance***

The restricted fund balance classification refers to amounts that are subject to outside restrictions, not controlled by the entity. Examples of these restrictions could be those imposed by creditors, grantors, contributors, or laws and regulations of other governments, or imposed by law through constitutional provisions or enabling legislation. The County has restricted balances at year end that are listed below.

#### ***Committed Fund Balance***

The County commits fund balance by making motions or passing resolution to adopt policy or to approve contracts. Committed fund balance also incorporates contractual obligations to the extent that existing resources in the fund have been specifically committed for use in satisfying those contract requirements. The County has committed balances at year end that are listed below.

#### ***Assigned Fund Balance***

The assigned fund balance classification refers to amounts that are constrained by the County's intent to be used for a specific purpose, but are neither restricted nor committed. Intent may be expressed by the Board to assign amounts to be used for specific purposes. The County has no balances at year end that are assigned.

#### ***Unassigned Fund Balance***

The unassigned fund balance classification is the residual classification for amounts in the General Fund for amounts that have not been restricted, committed, or assigned to specific purposes within the General Fund and for funds with negative fund balances.

#### **Nonspendable Fund Balance**

Major Funds:	
General Fund	\$332,659
Non-major Funds:	
Health and Human Services Department	6,536
Administrative Debt Service	155,000
Jail Bond Debt Service	635,000
<hr/>	
Total nonspendable fund balance	\$1,129,195

#### **Restricted Fund Balance**

Major Funds:	
State statutes and enabling legislation:	
IMRF and Social Security	\$1,052,024
Transportation Sales Tax	7,172,340
Public Safety Sales Tax	3,610,306
Courthouse Debt Service	1,267,049

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 14 Fund Balance (continued)

Non-Major Funds	
Externally imposed by donors:	
Restricted for WIC	68,063
State statutes and enabling legislation:	
Animal Control	79,150
County Bridge	1,061,909
County Highway	73,698
County Motor Fuel Tax	1,599,851
Court Automation	694,002
Extension Education	3
Federal Aid Matching	27,880
Indemnity	225,647
Liability Insurance	234,908
Community 708 Mental Health	8
Veterans' Assistance Commission	157,154
Recorder's Document Storage	537,042
Tuberculosis	4,157
Child Support Collection	253,871
Court Security	310,941
Probation Services	733,653
Drug Abuse	43,408
State's Attorney Drug Enforcement	41,526
Senior Citizens	5
Courthouse Restoration	6,625
Tax Sale Automation	12,851
Circuit Clerk Document Storage	775,629
Law Library	190,345
Geographic Information System – Mapping Fund	624,696
Geographic Information System – Recorder Fund	111,580
Health and Human Services	2,836,572
Sheriff Prevention – Alcohol/Criminal Violence	47,202
Child Advocacy Center	4,107
Highway Restricted	313,969
Animal Population Control	72,884
State Pet Population	5,865
Transportation Alternatives Program	62,916
Circuit Clerk Operation/Administration	13,474
Coroner's Special Fees	4,526
Public Building Commission Lease	2,862
Sheriff Vehicle	40,990
Sheriff E-Ticket	10,346
Electronic Citation	36,496
Sheriff FTA	58,448
Animal Medical Care	34,395
Salt Storage Building Maintenance	10,500

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 14 Fund Balance (continued)

#### Restricted Fund Balance (continued)

Jail Commissary	79,231
Hire Back Transportation Safety Highway	125
Sheriff's Range	30,732
State's Attorney Records Automation	14,191
Jail Bond Debt Service	1,591
Administrative Debt Service	79,729
Grantor imposed restriction:	
Economic Development Commission	5,096
Coroner Death Certificate Grant	2,142
CSBG – Revolving Loan	81,443
County Special Reserve	121,569
Restricted Economic Development Grant	2,023,476
Kendall County Area Transit	207,334
<hr/>	
Total restricted fund balance	\$27,172,532
<hr/>	
<b>Committed Fund Balance</b>	
Major Funds:	
General Fund	445,001
Non-major Funds:	
Capital Improvement	767,943
Animal Control Capital Improvement	51,661
County Building	639,852
Courthouse Expansion Construction	4,380
Special Construction for Public Safety	3,391,194
Administrative Building Bond Proceeds 2011	5,915
<hr/>	
Total committed fund balance	\$5,305,946
<hr/>	
<b>Unassigned Fund Balance</b>	
Major Funds:	
General	17,177,914
Non-major Funds:	
Sale in error interest	(433,528)
County Clerk Death Certificate Surcharge	(3)
HIDTA Grant	(98,575)
HAVA Grant	(26,956)
<hr/>	
Total unassigned fund balance	\$16,618,852
<hr/>	

# County of Kendall, Illinois

## Notes to Financial Statements

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### Note 15 Interfund Transactions

Below are the interfund balances as of November 30, 2014:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Major funds		
General	Nonmajor funds	\$576,229

The outstanding balances between funds result from one time loans from the General Fund to the Sale in Error Fund, County Clerk Death Certificate Surcharge Fund, HIDTA Grant Fund, and HAVA Grant Fund to cover expenses. These loans are to be repaid as soon as funding is available.

Below are the interfund transactions as of November 30, 2014:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds		
General	\$2,506,237	\$2,363,092
IMRF/SS Fund	61,086	
Transportation Sales Tax		50,000
Courthouse Debt Services	2,029,513	
Non-Major funds	3,936,760	6,120,504
	<u>\$8,533,596</u>	<u>\$8,533,596</u>

All transfers were made to simplify cash flows within the County and to reimburse various funds for departmental expenses.

### Note 16 Contingencies

The County is periodically involved in various lawsuits. It is the opinion of the State's Attorney that as of November 30, 2014, there are no matters that will have a material adverse effect on the financial condition of the County.

### Note 17 Construction and Other Significant Commitments

The County is currently in the process of completing a road grading project. The total cost of the project is approximately \$1.0 million. As of November 30, 2014, the County has spent \$53 thousand. This project is scheduled to be completed during fiscal year 2015.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 18 Dynergy Agreement**

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

### **Note 19 New Reporting Standards**

GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*, is effective for financial statements for periods beginning after December 15, 2012. This statement improves financial reporting by clarifying the appropriate use of the financial statement elements deferred outflows of resources and deferred inflows of resources to ensure consistency in financial reporting. The County has implemented this statement in the year ended November 30, 2014. As a result, the County recorded unamortized gains on refunding in the amount of \$586,998 relating to this future deferred inflows of resources. See Note 21 for details of restatement.

GASB Statement No. 66, *Technical Corrections – 2012 – an amendment of GASB Statements No. 10 and 62*, is effective for financial statements for periods beginning after December 15, 2012. This statements improves financial reporting by resolving conflicting guidance from the issuance of recent pronouncements. The County has implemented this statement in the year ended November 30, 2014.

### **Note 20 Impact of Pending Accounting Principles**

In June 2012, the Governmental Accounting Standards Board (GASB) issued Statement 68, *Accounting and Financial Reporting for Pensions – an amendment of GASB Statement No. 27*. The County is required to implement this standard for the fiscal year ending November 30, 2015. The County has not yet determined the full impact that adoption of GASB Statement 68 will have on the financial statements.

In November 2013, the GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*. The County is required to implement this standard for the fiscal year ending November 30, 2015. The County has not yet determined the full impact that adoption of GASB Statement 71 will have on the financial statements.

# County of Kendall, Illinois

## Notes to Financial Statements

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### **Note 21 Restatement of Beginning Fund Balance/Net Position**

The County has restated its net position as of November 30, 2012, to report the bond premiums on general obligation bonds, the bond discount on general obligation bonds, the unamortized economic gain on the issuance of refunding bonds, receivables from the state of Illinois, accrued compensated absences, accrued payroll, and the reclassification of the Township Bridge Fund from special revenue fund to agency fund as of November 30, 2012. Governmental activities net position were previously reported at \$119,672,393 and have been restated to \$118,257,065 for this correction of \$1,415,328. Governmental fund balances at November 30, 2012 were previously reported at \$48,646,454 and have been restated to \$48,907,025 for this correction of \$260,571.

### **Note 22 Reclassification**

Certain items in the 2013 financial statements have been reclassified with no effect on the change in net assets to be consistent with classifications adopted for the year ended 2014.

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**Required Supplementary Information  
(Unaudited)**

# County of Kendall, Illinois

## General Fund

### Statement of Revenues, Expenditures and Changes

in Fund Balance - Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	Budget	Actual	
		2014	2013
Revenues	\$22,698,091	\$22,611,770	\$23,200,932
Expenditures	24,617,049	24,067,278	23,322,056
Excess (deficiency) of revenues over (under) expenditures	(1,918,958)	(1,455,508)	(121,124)
Other financing sources (uses):			
Operating transfers in:			
Public Safety Sales Tax	2,012,098	1,350,000	1,500,000
Probation	40,000	40,000	30,000
Health and Human Services	140,000	140,000	0
VAC	26,418	24,993	26,418
Special Reserve	0	655,266	0
Animal Control	16,680	15,151	17,637
Court Security	150,000	150,000	250,000
Drug Abuse	0	14,190	0
GIS Mapping	37,854	22,972	25,718
HAVA Grant	0	93,665	0
	2,423,050	2,506,237	1,849,773
Operating transfers out:			
Capital Improvement Fund	0	0	(150,000)
Administrative Debt Service	(140,091)	(140,091)	0
General Restricted	(152,000)	(152,000)	0
Public Safety Capital Improvement	0	(1,032,735)	(300,000)
Economic Development	0	0	(24,000)
Kendall Area Transit	0	0	(25,500)
PBC lease	0	0	(3,500)
Courthouse Debt Service	(200,000)	(200,000)	(200,000)
Sale in error	0	0	(47,912)
Liability Levy Fund	0	0	(616,640)
	(492,091)	(1,524,826)	(1,367,552)
Total other financing sources (uses)	1,930,959	981,411	482,221
Net change in fund balance	<u>\$12,001</u>	(474,097)	361,097
Fund balance, beginning of year as previously stated		17,984,670	17,837,940
Prior period adjustment		0	(214,367)
Fund balance, beginning of year as restated		<u>17,984,670</u>	<u>17,623,573</u>
Fund balance, end of year		<u>\$17,510,573</u>	<u>\$17,984,670</u>
GAAP fund balances for General Revenue Funds:			
County General		17,510,573	
County Special Reserve		445,001	
GAAP fund balances for General Revenue Funds		<u>\$17,955,574</u>	

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Detailed Schedule of Revenues - Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$10,673,909	\$10,666,430	(\$7,479)	\$10,439,760
<b>Intergovernmental:</b>				
Retailers' occupation tax	900,000	783,537	(116,463)	929,782
County supplemental sales tax	2,460,000	2,642,371	182,371	2,547,692
Illinois income tax	2,410,000	2,400,966	(9,034)	2,519,360
Illinois replacement tax	365,000	386,621	21,621	375,443
State use tax	395,000	469,766	74,766	427,156
HDTA reimbursement	44,000	9,553	(34,447)	9,098
State's attorney	108,508	156,733	48,225	144,678
Probation officer salary	256,000	182,931	(73,069)	202,150
Supervisor of assessments	24,468	32,653	8,185	38,042
Election judges	0	13,320	13,320	10,905
Probation board and care	4,000	1,314	(2,686)	3,250
Public defender	84,156	108,221	24,065	99,895
St comp/reimburse PTI	2,000	9,117	7,117	9,476
States Attorney Victims Assistance Grant	11,500	12,075	575	10,750
States Attorney miscellaneous revenues	16,250	3,016	(13,234)	1,349
ESDA-reimbursement from IEMA	37,000	39,956	2,956	47,299
	7,117,882	7,252,150	134,268	7,376,325
<b>Revenue from services, fines and forfeitures:</b>				
County treasurer	25,000	18,190	(6,810)	19,372
County clerk and recorder	452,000	325,116	(126,884)	449,555
Circuit court clerk	1,100,000	928,549	(171,451)	1,138,590
Sheriff	650,000	457,915	(192,085)	666,747
Sheriff miscellaneous	15,000	33,458	18,458	7,528
Zoning board of appeals	7,500	14,630	7,130	7,857
Corrections department	850,000	1,014,040	164,040	1,160,220
Coroner fees	6,000	0	(6,000)	0
States' Attorney trial fee	750	0	(750)	0
Technology	31,200	32,986	1,786	33,618
Circuit clerk GPS service fee	3,200	6,440	3,240	2,841
Probation officer salary	7,000	8,380	1,380	9,083
Mapping fees	1,000	305	(695)	643
Circuit court system fee	55,000	46,410	(8,590)	49,080
Public defender fee	20,000	31,735	11,735	26,391
Sheriff's bond fee	7,000	11,854	4,854	6,908
Hearing officer fees	1,750	2,800	1,050	1,050

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Revenues (continued):				
Revenue from services, fines and forfeitures (continued):				
Fines and forfeitures	520,000	448,331	(71,669)	490,839
Property tax late payment penalties and costs	350,000	445,221	95,221	449,464
Periodic imprisonment fee	12,000	28,460	16,460	9,913
Merit commission fees	1,800	3,100	1,300	2,974
HDTA admin fee	0	0	0	28,872
	4,116,200	3,857,920	(258,280)	4,561,545
Licenses and permits:				
Liquor licenses	21,700	23,600	1,900	21,700
Zoning, planning and building permits fees	40,000	75,707	35,707	40,178
PB&Z - recording fees	400	1,475	1,075	588
County real estate transfer tax	330,000	333,442	3,442	339,402
Franchise tax	190,000	207,490	17,490	202,234
	582,100	641,714	59,614	604,102
Interest on investments - Interest income	35,000	20,511	(14,489)	26,988
Other revenue:				
Postage reimbursements	60,000	66,417	6,417	81,076
Recorder's miscellaneous	60,000	49,115	(10,885)	74,452
Compost fees	11,000	17,464	6,464	12,933
Assessment office misc revenue	3,000	3,164	164	5,835
Employee insurance reimbursement	0	5,920	5,920	0
Facility management miscellaneous	4,000	1,039	(2,961)	2,975
Other revenues	35,000	29,926	(5,074)	14,941
	173,000	173,045	45	192,212
<b>Total revenues</b>	<b>\$22,698,091</b>	<b>\$22,611,770</b>	<b>(\$86,321)</b>	<b>\$23,200,932</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

### Summary Schedule of Departmental Expenditures

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	Page	2014		Variance with Budget	2013 Actual
		Budget	Actual		
Expenditures:					
Facilities management	63	\$1,932,648	\$2,024,187	(\$91,539)	\$1,896,083
Building and zoning	64	225,462	225,532	(70)	204,752
County clerk and recorder	65	178,657	170,738	7,919	171,074
County board	65	133,214	129,759	3,455	131,275
Regional Office of Education	65	84,610	89,528	(4,918)	87,862
Farmland review board	66	360	174	186	174
Corrections	66	4,337,257	4,276,504	60,753	4,145,407
Sheriff	67	5,715,008	5,789,275	(74,267)	5,399,054
Merit commissions	68	1,800	3,060	(1,260)	6,065
Circuit court judge	68	277,141	326,115	(48,974)	276,746
Circuit court clerk	68	625,286	609,509	15,777	575,650
Coroner	69	167,609	158,629	8,980	155,942
Combined court services	69	1,055,549	940,586	114,963	941,378
Public defender	70	480,427	462,119	18,308	399,417
State's attorney	70	1,429,391	1,438,108	(8,717)	1,368,140
Board of review	71	77,174	60,052	17,122	60,189
County treasurer	71	400,357	400,635	(278)	361,327
Soil and water conservation	72	32,000	32,000	0	32,000
Employee health insurance	72	3,283,356	3,085,249	198,107	3,169,474
Unemployment compensation	72	45,000	30,698	14,302	4,644
Chief county assessors office	72	275,163	263,385	11,778	276,966
Election costs	73	601,346	423,166	178,180	326,612
Auditing and accounting	73	46,885	51,270	(4,385)	41,400
Emergency management agency	73	37,343	34,117	3,226	36,010
Office of administrative services	74	357,166	348,413	8,753	361,467
Capital expenditures	74	192,900	180,169	12,731	284,348
General insurance and bonds	74	5,000	6,239	(1,239)	2,461
Technology services	75	513,672	498,814	14,858	612,565
KenCom intergovernmental agreement	75	1,775,000	1,775,000	0	1,775,000
Jury commission	75	56,030	64,890	(8,860)	49,369
Postage county building	76	66,200	71,926	(5,726)	50,433
Property tax services	76	75,000	59,414	15,586	96,989
Contingency	76	133,038	38,018	95,020	21,783
<b>Total expenditures</b>		<b>\$24,617,049</b>	<b>\$24,067,278</b>	<b>\$549,771</b>	<b>\$23,322,056</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

General Fund

Detailed Schedule of Expenditures - Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013
	Original Budget	Actual	Variance with Final Budget	Actual
Facilities Management:				
Office head salary	\$94,505	\$98,172	(\$3,667)	\$94,448
Salaries - maintenance	315,822	318,430	(2,608)	310,088
Salaries - clerical	39,116	40,910	(1,794)	37,565
Salaries - overtime	6,540	11,328	(4,788)	5,026
Office supplies	200	0	200	190
Utilities	760,900	780,877	(19,977)	749,764
Mileage	675	1,169	(494)	825
County supplies	120,000	147,741	(27,741)	110,159
Postage	90	53	37	64
Cellular phones	6,000	4,872	1,128	7,624
Equipment maintenance/repairs	60,000	61,765	(1,765)	70,560
Vehicle maintenance	3,700	3,519	181	3,363
Equipment rental	200	10,538	(10,338)	0
Contractual services	524,900	544,813	(19,913)	506,407
Total facilities management	\$1,932,648	\$2,024,187	(\$91,539)	\$1,896,083

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Building and Zoning				
Salary - planners	\$68,404	\$69,724	(\$1,320)	\$64,858
Salary - compliance officers	50,740	51,851	(1,111)	49,696
Salary - clerical	40,363	41,613	(1,250)	39,492
Salary - overtime	250	0	250	0
ZBA pre diem	3,500	2,650	850	2,450
Mileage	250	90	160	42
Supplies	1,000	1,075	(75)	1,102
Postage	750	517	233	572
Equipment	500	286	214	415
Plumbing inspection	7,500	11,683	(4,183)	3,157
Vehicle maintenance and repairs	4,000	4,569	(569)	4,615
Training	500	2,199	(1,699)	15
Dues	700	373	327	654
Conferences	1,500	780	720	2,136
Books and subscriptions	1,000	707	293	187
Microfilming/reproduction	5,000	2,672	2,328	6,358
Engineering consultants	20,000	20,703	(703)	19,439
Regional plan commission	1,500	1,070	430	107
Legal publications	750	726	24	799
Contracted inspection service	500	0	500	0
Cellular phone	800	790	10	901
NPDES annual permit fee	1,000	1,000	0	1,000
NPDES permit assistance	2,500	1,200	1,300	1,200
Recording expense	2,500	1,586	914	2,926
Zoning board of appeals	900	552	348	771
Historical Preservation Commission	1,200	404	796	626
Hearing officer	1,805	2,975	(1,170)	875
Refunds	0	1,500	(1,500)	75
Ad hoc zoning	6,050	2,237	3,813	284
<b>Total building and zoning</b>	<b>\$225,462</b>	<b>\$225,532</b>	<b>(\$70)</b>	<b>\$204,752</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>County Clerk and Recorder:</b>				
Office head salary	\$85,772	\$87,454	(\$1,682)	\$87,454
Other salaries	52,085	53,263	(1,178)	53,286
Temporary salaries	5,000	2,700	2,300	2,515
Mileage	750	1,489	(739)	1,132
Supplies	11,500	10,950	550	10,679
Postage	15,000	10,928	4,072	12,091
Dues	545	545	0	545
Conferences	500	573	(73)	915
Books and subscriptions	300	0	300	47
Legal publications	500	222	278	142
Rebinding old records	250	0	250	0
Contractual services	6,455	2,614	3,841	2,268
<b>Total county clerk and recorder</b>	<b>\$178,657</b>	<b>\$170,738</b>	<b>\$7,919</b>	<b>\$171,074</b>
<b>County Board:</b>				
Chairman salary	\$0	\$231	(\$231)	\$12,722
Salaries - board members	21,600	21,300	300	21,800
Mileage	12,000	5,677	6,323	6,805
Dues/memberships	4,454	1,600	2,854	5,557
Conferences	2,000	1,194	806	1,387
UCCI	460	760	(300)	460
Per diem	86,800	93,102	(6,302)	76,755
Liquor commissioner	1,200	1,211	(11)	1,188
Miscellaneous	4,700	4,684	16	4,601
<b>Total county board</b>	<b>\$133,214</b>	<b>\$129,759</b>	<b>\$3,455</b>	<b>\$131,275</b>
<b>Regional Office of Education:</b>				
Salaries and benefits	\$59,297	\$54,188	\$5,109	\$61,307
Expenses reimbursements - Grundy County	25,313	35,340	(10,027)	26,555
<b>Total Regional Office of Education</b>	<b>\$84,610</b>	<b>\$89,528</b>	<b>(\$4,918)</b>	<b>\$87,862</b>

# County of Kendall, Illinois

General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Farm Land Review Board:				
Mileage	\$30	\$11	\$19	\$11
Publications	75	78	(3)	78
Per diem	255	85	170	85
<b>Total farm land review board</b>	<b>\$360</b>	<b>\$174</b>	<b>\$186</b>	<b>\$174</b>
Corrections:				
Salary - deputies	3,198,543	3,152,570	\$45,973	\$3,105,725
Salary - overtime	30,000	33,997	(3,997)	26,118
Salary - commander/sergeant	696,895	693,671	3,224	657,759
Salary - food management	83,519	86,908	(3,389)	78,060
Contractual services	107,300	127,890	(20,590)	83,268
Medical expenses	50,000	46,990	3,010	48,781
Food services	162,000	131,903	30,097	143,788
Prisoner transport	9,000	2,575	6,425	1,908
<b>Total corrections</b>	<b>\$4,337,257</b>	<b>\$4,276,504</b>	<b>\$60,753</b>	<b>\$4,145,407</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Sheriff:				
Salary - sheriff	\$106,641	\$108,732	(\$2,091)	\$108,732
Salary - chief/commander	410,529	486,855	(76,326)	401,246
Salary - deputies	4,085,665	4,011,934	73,731	3,869,220
Deputies - overtime	135,000	183,426	(48,426)	138,481
Clerical - overtime	1,000	326	674	1,150
Salaries - clerical	341,273	338,929	2,344	326,357
Part-time salaries - deputies	3,500	3,551	(51)	1,298
Telephone	1,000	1,000	0	999
Contractual services	34,400	37,488	(3,088)	19,433
Mileage and auto fuel	190,000	188,595	1,405	187,270
Office supplies	15,000	13,687	1,313	14,859
Postage	5,000	4,905	95	5,939
Canine expenses	2,500	843	1,657	2,577
Major Crimes Taskforce	1,000	1,000	0	1,000
Equipment maintenance/repairs	24,000	18,672	5,328	23,184
Vehicle maintenance/repairs	103,500	93,242	10,258	108,988
Training	60,000	57,322	2,678	48,280
Dues/conferences	9,000	7,053	1,947	5,242
Legal publications/printing	4,000	3,098	902	3,276
Police supplies	22,000	16,020	5,980	15,478
Weapons and ammunition	25,000	24,510	490	6,948
Uniforms	18,000	15,767	2,233	13,132
Contract expenses	30,000	44,275	(14,275)	11,707
Investigations	6,500	5,828	672	7,383
Subscriptions	3,500	3,014	486	2,842
Special response team	4,000	3,996	4	2,000
Drug testing	3,000	2,260	740	2,440
Pubic safety dispatch	70,000	112,947	(42,947)	69,593
<b>Total sheriff</b>	<b>\$5,715,008</b>	<b>\$5,789,275</b>	<b>(\$74,267)</b>	<b>\$5,399,054</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Merit commission	\$1,800	\$3,060	(\$1,260)	\$6,065
Circuit Court Judge:				
Court administrator	\$38,878	\$39,864	(\$986)	\$36,841
Bailiffs	85,783	85,983	(200)	75,316
Overtime	5,000	2,264	2,736	462
Training	2,000	871	1,129	125
Judges' salaries	3,175	2,866	309	3,174
Supplies	4,500	6,176	(1,676)	3,301
Conferences	6,000	4,567	1,433	2,338
Postage	39,100	53,897	(14,797)	44,740
Court reporter and transcriptions	1,000	1,310	(310)	2,302
Judges' insurance	1,705	1,706	(1)	1,706
Statutory expenses	90,000	126,611	(36,611)	106,441
<b>Total circuit court judge</b>	<b>\$277,141</b>	<b>\$326,115</b>	<b>(\$48,974)</b>	<b>\$276,746</b>
Circuit Court Clerk:				
Office head salary	\$85,772	\$87,454	(\$1,682)	\$87,446
Other salaries	484,614	489,710	(5,096)	439,219
Overtime	4,000	2,114	1,886	2,676
Mileage	1,200	321	879	568
Supplies	11,000	6,568	4,432	9,579
Postage	11,000	7,947	3,053	9,207
Dues	800	780	20	780
Conferences	1,900	1,117	783	400
Printing forms	25,000	13,498	11,502	25,775
<b>Total circuit court clerk</b>	<b>\$625,286</b>	<b>\$609,509</b>	<b>\$15,777</b>	<b>\$575,650</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Coroner:</b>				
Coroner salary	\$56,830	\$57,961	(\$1,131)	\$57,088
Salaries - deputy coroner	37,779	38,301	(522)	36,340
Per call - salaries	20,000	18,023	1,977	16,378
Mileage	400	305	95	119
Postage	600	385	215	211
Supplies	2,000	1,212	788	1,732
Cellular phone	3,500	3,071	429	3,095
Inquest transcripts	0	0	0	200
Vehicle maintenance	5,000	5,089	(89)	5,118
Dues and memberships	1,000	1,484	(484)	994
Autopsies	20,000	20,638	(638)	21,640
Toxicology testing	8,000	5,289	2,711	6,270
Histology	1,000	110	890	260
Training	4,000	4,206	(206)	1,499
X-rays	1,000	0	1,000	0
Personal property disposal	500	1,161	(661)	233
Clothing allowance	500	208	292	606
Disposition for indigent persons	2,000	0	2,000	1,330
Morgue supplies	3,500	1,186	2,314	2,829
<b>Total coroner</b>	<b>\$167,609</b>	<b>\$158,629</b>	<b>\$8,980</b>	<b>\$155,942</b>
<b>Combined Court Services:</b>				
Court director	\$69,344	\$70,172	(\$828)	\$67,654
Salaries - probation	606,905	555,991	50,914	530,015
Salaries - clerical	138,200	137,168	1,032	122,262
Supplies	6,000	5,971	29	5,981
Postage	5,000	3,697	1,303	3,606
Book and subscriptions	100	104	(4)	95
Medical expenses	1,000	102	898	149
Auto expense	5,000	2,998	2,002	4,423
Kane juvenile detention	110,000	89,710	20,290	108,050
Contractual services	4,000	2,472	1,528	3,146
Board and care	110,000	72,201	37,799	95,997
<b>Total combined court services</b>	<b>\$1,055,549</b>	<b>\$940,586</b>	<b>\$114,963</b>	<b>\$941,378</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Public Defender:</b>				
Salary - public defender	147,975	150,857	(2,882)	149,857
Salaries - clerical	40,201	41,201	(1,000)	39,221
Assistance public of defenders	238,251	239,651	(1,400)	197,827
Supplies	2,500	2,444	56	2,543
Postage	1,500	589	911	470
Interpreter services	1,000	0	1,000	0
Books and subscriptions	2,000	1,860	140	987
Education and conferences	4,000	2,995	1,005	759
Subpoena witness fees	1,000	0	1,000	0
Training	2,000	1,148	852	0
Contractual services	31,000	3,792	27,208	3,323
Dues and memberships	2,000	5,292	(3,292)	1,939
Statutory expenses/investigators	5,000	11,307	(6,307)	1,889
Transcripts	2,000	983	1,017	602
<b>Total public defender</b>	<b>\$480,427</b>	<b>\$462,119</b>	<b>\$18,308</b>	<b>\$399,417</b>
<b>State's Attorney:</b>				
Office head salary	163,306	166,508	(3,202)	166,508
Salary - assistant state's attorney	771,868	779,875	(8,007)	728,011
Salary - clerical	308,262	319,692	(11,430)	297,138
Salary - stipends	40,455	47,434	(6,979)	42,826
Temporary help-intern	14,500	7,105	7,395	7,041
Supplies	13,000	14,026	(1,026)	20,484
Postage	12,000	12,683	(683)	11,438
Dues	7,500	6,561	939	6,916
Conferences	2,000	2,204	(204)	1,258
Books and subscriptions	5,500	3,666	1,834	6,497
Contractual services	15,000	12,000	3,000	13,500
Child advocacy board	10,250	8,668	1,582	10,567
Transcripts	15,000	11,666	3,334	10,828
Training	1,750	399	1,351	801
Cell phone	3,500	2,029	1,471	2,689
Trials and hearings	18,500	16,592	1,908	14,638
Appellate services	27,000	27,000	0	27,000
<b>Total state's attorney</b>	<b>\$1,429,391</b>	<b>\$1,438,108</b>	<b>(\$8,717)</b>	<b>\$1,368,140</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	Budget	Actual	Variance with Final Budget	2013 Actual
<b>Board of Review:</b>				
Salaries	\$55,274	\$56,300	(\$1,026)	\$51,777
Capital equipment	2,500	0	2,500	0
Conferences and education	1,000	0	1,000	0
Supplies	2,000	215	1,785	599
Postage	4,000	2,203	1,797	5,699
Mileage	100	0	100	0
Dues	300	215	85	240
Legal publications	2,000	1,119	881	1,874
Contractual services	10,000	0	10,000	0
<b>Total board of review</b>	<b>\$77,174</b>	<b>\$60,052</b>	<b>\$17,122</b>	<b>\$60,189</b>
<b>County Treasurer:</b>				
Office head salary	\$85,772	\$87,454	(\$1,682)	\$87,454
Other salaries	271,535	277,363	(5,828)	238,579
Overtime	250	185	65	99
Temporary help - non salary	1,000	0	1,000	0
Mileage	750	657	93	525
Supplies	5,100	4,670	430	4,757
Postage	22,250	21,638	612	21,731
Dues	950	769	181	500
Conferences	750	362	388	409
Legal publications	2,000	1,061	939	1,189
Payroll forms	3,000	2,942	58	2,483
Contractual services	7,000	3,534	3,466	3,601
<b>Total county treasurer</b>	<b>\$400,357</b>	<b>\$400,635</b>	<b>(\$278)</b>	<b>\$361,327</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Soil and Water Conservation:				
Soil and water grant	\$32,000	\$32,000	\$0	\$32,000
Employee Health Insurance - Premiums	\$3,283,356	\$3,085,249	\$198,107	\$3,169,474
Unemployment Compensation	\$45,000	\$30,698	\$14,302	\$4,644
Chief County Assessing Office:				
Salary - supervisor	\$77,860	\$79,367	(\$1,507)	\$76,128
Salaries - clerical	125,103	131,536	(6,433)	122,696
Salary - overtime	2,500	0	2,500	4,393
Mileage	500	540	(40)	535
Supplies	2,200	2,256	(56)	2,286
Postage	14,500	18,027	(3,527)	17,383
Training	3,000	2,448	552	3,619
Dues	500	715	(215)	500
Books and subscriptions	0	0	0	0
Publications	35,000	21,860	13,140	34,733
Printing	9,000	1,173	7,827	5,073
Contractual services	5,000	5,463	(463)	9,620
Total chief county assessing office	\$275,163	\$263,385	\$11,778	\$276,966

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Election Costs:</b>				
Salaries	\$114,346	\$116,483	(\$2,137)	\$116,213
Election judge mileage	4,000	3,361	639	1,759
Supplies	70,000	33,081	36,919	30,824
Overtime	7,000	3,170	3,830	1,203
School for judges	750	725	25	250
Election judges per diem	115,000	90,125	24,875	43,670
Legal publications	4,500	3,876	624	1,826
Ballots	125,000	57,101	67,899	25,090
Contractual services	90,000	73,304	16,696	67,461
Extra help/overtime	15,000	22,261	(7,261)	5,630
Registration supplies	1,250	1,309	(59)	3,159
Polling place rental and miscellaneous expense	3,500	2,810	690	2,130
Polling place delivery and setup	16,000	11,107	4,893	6,236
Postage	35,000	4,453	30,547	21,161
<b>Total election costs</b>	<b>\$601,346</b>	<b>\$423,166</b>	<b>\$178,180</b>	<b>\$326,612</b>
<b>Auditing and Accounting -</b>				
Auditing and accounting services	\$46,885	\$51,270	(\$4,385)	\$41,400
<b>Emergency Management Agency:</b>				
Salary - director	\$6,481	\$6,648	(\$167)	\$6,415
Salaries - clerical	5,437	5,511	(74)	5,354
Mileage/auto fuel	1,500	413	1,087	243
Supplies	2,575	2,482	93	1,254
Postage	100	100	0	100
Cellular phone	4,000	3,859	141	3,207
Vehicle repairs and maintenance	10,750	11,200	(450)	14,721
Training	2,500	1,799	701	1,718
Dues	750	50	700	180
Conferences	750	750	0	750
Printing	500	0	500	0
Radio/siren maintenance	2,000	1,305	695	2,068
<b>Total emergency management agency</b>	<b>\$37,343</b>	<b>\$34,117</b>	<b>\$3,226</b>	<b>\$36,010</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Office of Administrative Services:</b>				
Administration - salaries	\$271,444	\$279,481	(\$8,037)	\$266,952
Other salaries	41,382	42,491	(1,109)	40,000
Mileage	1,400	1,053	347	686
Supplies	1,800	2,356	(556)	1,345
Postage	800	469	331	495
Telephone	840	748	92	797
County supplies	700	253	447	230
Advertisements	2,100	1,554	546	140
Dues	1,500	2,348	(848)	1,384
Conferences	1,300	429	871	703
Books and subscriptions	250	233	17	305
Labor negotiation expense	5,000	25	4,975	0
Flu shots	1,000	0	1,000	0
Contractual services	5,350	1,122	4,228	24,867
Educational reimbursement	12,000	8,907	3,093	14,589
Training	500	99	401	7
Bristol Township compost fee	500	0	500	0
Employee assistance program	6,500	6,472	28	6,473
Employee recognition	2,500	373	2,127	2,109
Mayors and managers meeting	300	0	300	385
<b>Total office of administrative services</b>	<b>\$357,166</b>	<b>\$348,413</b>	<b>\$8,753</b>	<b>\$361,467</b>
<b>Capital Expenditures:</b>				
Facilities management	\$30,000	\$45,907	(\$15,907)	\$105,227
Coroner	1,500	1,710	(210)	38,310
Sheriff	130,000	129,587	413	140,811
County Clerk	15,400	0	15,400	0
Circuit Court Clerk	6,000	953	5,047	0
Public Defender	10,000	2,012	7,988	0
<b>Total capital expenditures</b>	<b>\$192,900</b>	<b>\$180,169</b>	<b>\$12,731</b>	<b>\$284,348</b>
<b>General Insurance and Bonds</b>	<b>\$5,000</b>	<b>\$6,239</b>	<b>(\$1,239)</b>	<b>\$2,461</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Technology Services:</b>				
Supervisor salary	\$0	\$0	\$0	\$103,509
Other salaries	228,567	232,622	(4,055)	222,461
Mileage	500	60	440	181
Office supplies	1,000	202	798	1,165
Postage	300	68	232	77
Dues	200	0	200	0
Training	3,000	149	2,851	0
Conferences	1,000	0	1,000	112
Books and subscriptions	100	0	100	0
Cell phone	4,200	3,034	1,166	2,401
Central computer supplies	35,000	25,965	9,035	34,087
Computer maintenance/software	101,705	108,087	(6,382)	111,598
Computer maintenance/hardware	104,300	112,955	(8,655)	99,027
Contractual services	33,500	15,672	17,828	37,838
Vehicle maintenance	300	0	300	109
<b>Total technology services</b>	<b>\$513,672</b>	<b>\$498,814</b>	<b>\$14,858</b>	<b>\$612,565</b>
<b>KenCom Intergovernment Agreement</b>	<b>\$1,775,000</b>	<b>\$1,775,000</b>	<b>\$0</b>	<b>\$1,775,000</b>
<b>Jury Commission:</b>				
Salaries - jury commission	\$6,090	\$6,104	(\$14)	\$8,149
Supplies	3,500	3,231	269	3,317
Postage	3,000	2,750	250	3,833
Petit juror per diem	25,000	39,318	(14,318)	20,197
Training	1,500	0	1,500	679
Grand juror per diem	7,500	7,027	473	6,831
Coroner juror per diem	0	0	0	190
Meals	5,000	1,307	3,693	1,162
Jury system update	0	0	0	1,812
Automation	4,440	5,153	(713)	3,199
<b>Total jury commission</b>	<b>\$56,030</b>	<b>\$64,890</b>	<b>(\$8,860)</b>	<b>\$49,369</b>

# County of Kendall, Illinois

## General Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Postage County Building:				
Postage supplies	\$2,000	\$1,825	\$175	\$1,771
Postage - veterans assistance	1,200	677	523	859
Equipment rental/reset charges	3,000	4,424	(1,424)	3,203
Prepaid postage	60,000	65,000	(5,000)	44,600
<b>Total postage county building</b>	<b>\$66,200</b>	<b>\$71,926</b>	<b>(\$5,726)</b>	<b>\$50,433</b>
Property Tax Services -				
Contractual services	\$75,000	\$59,414	\$15,586	\$96,989
Contingency	\$133,038	\$38,018	\$95,020	\$21,783
<b>Total general fund</b>	<b>\$24,617,049</b>	<b>\$24,067,278</b>	<b>\$549,771</b>	<b>\$23,322,056</b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Illinois Municipal Retirement and Social Security Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Revenues:				
Property taxes - IMRF	\$2,800,000	\$2,793,521	(\$6,479)	\$2,352,275
Property taxes - Social security	1,360,000	1,356,946	(3,054)	1,329,841
	<u>4,160,000</u>	<u>4,150,467</u>	<u>(9,533)</u>	<u>3,682,116</u>
Intergovernmental revenue - Personal property replacement tax	150,000	190,406	40,406	185,064
Interest	50	369	319	0
Total revenues	<u>4,310,050</u>	<u>4,341,242</u>	<u>31,192</u>	<u>3,867,180</u>
Expenditures:				
Contributions to social security system	1,766,943	1,667,803	99,140	1,613,796
Contributions to Illinois Municipal Retirement System	2,678,557	2,475,037	203,520	2,368,283
	<u>4,445,500</u>	<u>4,142,840</u>	<u>302,660</u>	<u>3,982,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(135,450)</u>	<u>198,402</u>	<u>333,852</u>	<u>(114,899)</u>
Other financing sources (uses):				
Operating transfers in:				
VAC	13,674	11,947	(1,727)	12,846
GIS - Mapping	52,071	29,670	(22,401)	28,326
Animal Control	26,809	19,469	(7,340)	24,785
Total other financing sources (uses)	<u>92,554</u>	<u>61,086</u>	<u>(31,468)</u>	<u>65,957</u>
Net change in fund balance	<u>(\$42,896)</u>	<u>259,488</u>	<u>(\$302,384)</u>	<u>(48,942)</u>
Fund balance, beginning of year as previously reported		792,536		1,084,470
Prior period adjustment		<u>0</u>		<u>(242,992)</u>
Fund balance, beginning of year as restated		<u>792,536</u>		<u>841,478</u>
Fund balance, end of year		<u>\$1,052,024</u>		<u>\$792,536</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Transportation Sales Tax Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Revenues:</b>				
Intergovernmental revenue:				
Transportation sales tax	\$4,300,000	\$4,539,145	\$239,145	\$4,461,948
Highway State Reimbursement	0	300,000	300,000	0
Interest	5,000	5,139	139	6,764
Other revenue - Other income	80,000	9,000	(71,000)	12,722
<b>Total revenues</b>	<b>4,385,000</b>	<b>4,853,284</b>	<b>468,284</b>	<b>4,481,434</b>
<b>Expenditures:</b>				
Road and bridge construction	5,000,000	4,304,165	695,835	3,384,741
Land acquisition	500,000	450,332	49,668	467,371
Engineering cost	500,000	441,673	58,327	333,245
<b>Total expenditures</b>	<b>6,000,000</b>	<b>5,196,170</b>	<b>803,830</b>	<b>4,185,357</b>
Excess (deficiency) of revenues over (under) expenditures	(1,615,000)	(342,886)	1,272,114	296,077
<b>Other financing sources (uses):</b>				
Operating transfers in - Highway Restricted Program	5,000	0	5,000	0
Operating transfers out - Trans. Alternatives Program	(50,000)	(50,000)	0	(50,000)
<b>Total other financing sources (uses)</b>	<b>(45,000)</b>	<b>(50,000)</b>	<b>5,000</b>	<b>(50,000)</b>
<b>Net change in fund balance</b>	<b><u>(\$1,660,000)</u></b>	<b><u>(392,886)</u></b>	<b><u>(\$1,267,114)</u></b>	<b>246,077</b>
Fund balance, beginning of year as previously stated		<u>7,565,226</u>		<u>6,932,236</u>
Prior period adjustment		<u>0</u>		<u>386,913</u>
Fund balance, beginning of year as restated		<u>7,565,226</u>		<u>7,319,149</u>
<b>Fund balance, end of year</b>		<b><u>\$7,172,340</u></b>		<b><u>\$7,565,226</u></b>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Public Safety Sales Tax Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue - Sales tax	\$4,300,000	\$4,539,145	\$239,145	\$4,461,948
Interest	6,000	3,266	(2,734)	5,573
Total revenues	4,306,000	4,542,411	236,411	4,467,521
Expenditures - Public safety	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	4,306,000	4,542,411	236,411	4,467,521
Other financing sources (uses):				
Operating transfers out:				
PBC lease	0	0	0	0
Public Safety Capital Projects Fund	(300,000)	(300,000)	0	(300,000)
General Fund	(1,350,000)	(1,350,000)	0	(1,500,000)
Jail addition debt service	(936,300)	(936,300)	0	(979,738)
Court Exp 2007A debt service	(377,400)	(377,400)	0	(297,620)
Court Exp 2008 debt service	(1,052,965)	(1,052,965)	0	(777,340)
Court Exp 2009 debt service	(399,148)	(399,148)	0	(399,148)
Total other financing sources (uses)	(4,415,813)	(4,415,813)	0	(4,253,846)
Net change in fund balance	<u>(\$109,813)</u>	126,598	<u>(\$236,411)</u>	213,675
Fund balance, beginning of year as previously stated		3,483,708		2,883,120
Prior period adjustment		0		386,913
Fund balance, beginning of year as restated		<u>3,483,708</u>		<u>3,270,033</u>
Fund balance, end of year		<u>\$3,610,306</u>		<u>\$3,483,708</u>

See Notes to Required Supplementary Information.

# County of Kendall, Illinois

## Required Supplementary Information Schedule of IMRF Funding Progress

### Schedule of IMRF Funding Progress:

#### Regular and KCFPD:

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)-Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$18,765,895	\$23,915,965	\$5,150,070	78.47%	\$9,335,189	55.71%
12/31/12	16,418,030	22,401,001	5,982,971	73.29%	9,821,879	60.91%
12/31/11	15,892,765	21,700,440	5,807,675	73.24%	9,705,954	59.84%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$22,289,696. On a market basis, the funded ratio would be 93.20%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with County of Kendall. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

#### Sheriff's Law Enforcement Personnel (SLEP):

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)---Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	21,326,606	\$29,278,407	\$7,951,801	72.84%	\$7,792,087	102.05%
12/31/12	19,388,318	26,972,658	7,584,340	71.88%	7,454,446	101.74%
12/31/11	16,549,432	23,666,301	7,116,869	69.93%	7,038,142	101.12%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$24,057,450. On a market basis, the funded ratio would be 82.17%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with County of Kendall. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

# County of Kendall, Illinois

Required Supplementary Information

Schedule of IMRF Funding Progress

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## Schedule of IMRF Funding Progress:

Elected County Official Employees (ECO)						
Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)---Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll ((b-a)/c)
12/31/13	\$1,741,946	\$2,876,142	\$1,134,196	60.57%	\$525,934	215.65%
12/31/12	1,304,064	2,724,310	1,420,246	47.87%	596,957	237.91%
12/31/11	1,290,080	2,775,981	1,485,901	46.47%	609,574	243.76%

On a market value basis, the actuarial value of assets as of December 31, 2013 is \$2,182,946. On a market basis, the funded ratio would be 75.90%.

The actuarial value of assets and accrued liability cover active and inactive members who have service credit with County of Kendall. They do not include amounts for retirees. The actuarial accrued liability for retirees is 100% funded.

# County of Kendall, Illinois

## Notes to Required Supplementary Information

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### **Note 1 Budgetary Basis of Accounting**

The County's general and major special revenue funds' budgets are adopted on the modified accrual basis of accounting used in the Statements of Revenues Expenditures, and Changes in Fund Balance.

### **Note 2 Expenditures in Excess of Appropriations**

There were no major funds with expenditures in excess of appropriations.

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## **Supplementary Information**

# County of Kendall, Illinois

General Fund

Combining Balance Sheet

November 30, 2014

(With Comparative Figures for 2013 as restated)

<b>ASSETS</b>	<b>General</b>	<b>County Special Reserve</b>	<b>Total General Fund</b>
Cash, deposits, and investments	\$15,558,458	\$445,001	\$16,003,459
Receivables:			
Due from State of Illinois	1,579,196	0	1,579,196
Other receivables	327,928	0	327,928
Prepaid expenses	332,659	0	332,659
Internal balances	576,229	0	576,229
<b>Total assets</b>	<b>\$18,374,470</b>	<b>\$445,001</b>	<b>\$18,819,471</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>			
Liabilities:			
Accounts payable	\$254,473	\$0	\$254,473
Accrued payroll	609,424	0	609,424
<b>Total liabilities</b>	<b>863,897</b>	<b>0</b>	<b>863,897</b>
Fund balances:			
Nonspendable	332,659	0	332,659
Restricted	0	0	0
Committed	0	445,001	445,001
Assigned	0	0	0
Unassigned	17,177,914	0	17,177,914
<b>Total fund balance</b>	<b>17,510,573</b>	<b>445,001</b>	<b>17,955,574</b>
<b>Total liabilities and fund balances</b>	<b>\$18,374,470</b>	<b>\$445,001</b>	<b>\$18,819,471</b>

# County of Kendall, Illinois

## General Funds

### Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	General	County Special Reserve	Total General Fund
<b>Revenues:</b>			
Property taxes	\$10,666,430	\$0	\$10,666,430
Intergovernmental revenue	7,252,150	0	7,252,150
Revenue from services, fine and forfeitures	3,857,920	0	3,857,920
Licenses and permits	641,714	0	641,714
Interest	20,511	0	20,511
Other revenue	173,045	0	173,045
<b>Total revenues</b>	<b>22,611,770</b>	<b>0</b>	<b>22,611,770</b>
<b>Expenditures:</b>			
General control and administration	7,024,224	34,999	7,059,223
Public safety	7,466,734	0	7,466,734
Judiciary and court related	4,408,360	0	4,408,360
County development	225,532	0	225,532
Corrections	4,307,083	0	4,307,083
Highways and streets	141,720	0	141,720
Public health	395,253	0	395,253
Education	98,372	0	98,372
<b>Total expenditures</b>	<b>24,067,278</b>	<b>34,999</b>	<b>24,102,277</b>
Excess (deficiency) of revenues over (under) expenditures	(1,455,508)	(34,999)	(1,490,507)
<b>Other financing sources (uses):</b>			
Transfers in	2,506,237	0	2,506,237
Transfers out	(1,524,826)	(838,266)	(2,363,092)
<b>Total other financing sources (uses)</b>	<b>981,411</b>	<b>(838,266)</b>	<b>143,145</b>
<b>Net change in fund balance</b>	<b>(474,097)</b>	<b>(873,265)</b>	<b>(1,347,362)</b>
<b>Fund balances, beginning of year as restated</b>	<b>17,984,670</b>	<b>1,318,266</b>	<b>19,302,936</b>
<b>Fund balance, end of year</b>	<b>\$17,510,573</b>	<b>\$445,001</b>	<b>\$17,955,574</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2014

ASSETS	Totals	Animal Control	County Bridge	County Highway	Special
					County Motor Fuel Tax
Cash, deposits, and investments	\$18,871,525	\$60,179	\$1,165,120	\$132,663	\$1,473,486
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	327,807	0	0	0	126,365
Notes	63,517	0	0	0	0
Other receivables	310,441	27,293		1,995	
Inventory	6,536	0	0	0	0
Prepaid expenses	790,000	0	0	0	0
Internal balances	(576,229)	0	0	0	0
<b>Total assets</b>	<b>\$19,793,597</b>	<b>\$87,472</b>	<b>\$1,165,120</b>	<b>\$134,658</b>	<b>\$1,599,851</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$430,811	\$3,268	\$103,211	\$25,430	\$0
Accrued payroll	193,554	5,054	0	35,530	\$0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>624,365</b>	<b>8,322</b>	<b>103,211</b>	<b>60,960</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	796,536	0	0	0	0
Restricted	14,070,813	79,150	1,061,909	73,698	1,599,851
Committed	4,860,945	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	(559,062)	0	0	0	0
<b>Total fund balance</b>	<b>19,169,232</b>	<b>79,150</b>	<b>1,061,909</b>	<b>73,698</b>	<b>1,599,851</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$19,793,597</b>	<b>\$87,472</b>	<b>\$1,165,120</b>	<b>\$134,658</b>	<b>\$1,599,851</b>

**Revenue Funds**

<b>Court Automation</b>	<b>Economic Development Commission</b>	<b>Extension Education</b>	<b>Federal Aid Matching</b>	<b>Indemnity</b>	<b>Liability Insurance</b>	<b>Community 708 Mental Health</b>	<b>Veterans' Assistance Commission</b>
\$691,688	\$5,998	\$3	\$27,880	\$225,647	\$222,510	\$8	\$182,383
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
10,075	0	0	0	0	12,398	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<b>\$701,763</b>	<b>\$5,998</b>	<b>\$3</b>	<b>\$27,880</b>	<b>\$225,647</b>	<b>\$234,908</b>	<b>\$8</b>	<b>\$182,383</b>
\$3,427	\$0	\$0	\$0	\$0	\$0	\$0	\$16,435
4,334	902	0	0	0	0	0	8,794
0	0	0	0	0	0	0	0
<b>7,761</b>	<b>902</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,229</b>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
694,002	5,096	3	27,880	225,647	234,908	8	157,154
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<b>694,002</b>	<b>5,096</b>	<b>3</b>	<b>27,880</b>	<b>225,647</b>	<b>234,908</b>	<b>8</b>	<b>157,154</b>
<b>\$701,763</b>	<b>\$5,998</b>	<b>\$3</b>	<b>\$27,880</b>	<b>\$225,647</b>	<b>\$234,908</b>	<b>\$8</b>	<b>\$182,383</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	<b>Special</b>			
<b>ASSETS</b>	<b>Recorder's Document Storage</b>	<b>Tuberculosis</b>	<b>Child Support Collection</b>	<b>Court Security</b>
Cash, deposits, and investments	\$534,348	\$4,157	\$252,933	\$301,787
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	0
Other receivables	13,352	0	2,896	14,025
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
<b>Total assets</b>	<b>\$547,700</b>	<b>\$4,157</b>	<b>\$255,829</b>	<b>\$315,812</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$5,500	\$0	\$0	\$0
Accrued payroll	5,158	0	1,958	4,871
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>10,658</b>	<b>0</b>	<b>1,958</b>	<b>4,871</b>
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:				
Nonspendable	0	0	0	0
Restricted	537,042	4,157	253,871	310,941
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total fund balance</b>	<b>537,042</b>	<b>4,157</b>	<b>253,871</b>	<b>310,941</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$547,700</b>	<b>\$4,157</b>	<b>\$255,829</b>	<b>\$315,812</b>

**Revenue Funds**

Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
\$746,348	\$41,473	\$42,127	\$5	\$6,625	\$12,851	\$775,767	\$195,522
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
16,695	1,935	0	0	0	0	10,299	3,029
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<b>\$763,043</b>	<b>\$43,408</b>	<b>\$42,127</b>	<b>\$5</b>	<b>\$6,625</b>	<b>\$12,851</b>	<b>\$786,066</b>	<b>\$198,551</b>
\$29,345	\$0	\$601	\$0	\$0	\$0	\$4,156	\$7,830
45	0	0	0	0	0	6,281	376
0	0	0	0	0	0	0	0
<b>29,390</b>	<b>0</b>	<b>601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,437</b>	<b>8,206</b>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
733,653	43,408	41,526	5	6,625	12,851	775,629	190,345
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
<b>733,653</b>	<b>43,408</b>	<b>41,526</b>	<b>5</b>	<b>6,625</b>	<b>12,851</b>	<b>775,629</b>	<b>190,345</b>
<b>\$763,043</b>	<b>\$43,408</b>	<b>\$42,127</b>	<b>\$5</b>	<b>\$6,625</b>	<b>\$12,851</b>	<b>\$786,066</b>	<b>\$198,551</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

ASSETS	Special			
	G.I.S. Mapping	G.I.S. Recorder	County Health and Human Services	Restricted for WIC
Cash, deposits, and investments	\$621,213	\$110,493	\$2,745,659	\$68,063
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	140,935	0
Notes	0	0	0	0
Other receivables	22,580	2,820	135,447	0
Inventory	0	0	6,536	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
<b>Total assets</b>	<b>\$643,793</b>	<b>\$113,313</b>	<b>\$3,028,577</b>	<b>\$68,063</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$8,805	\$0	\$78,007	\$0
Accrued payroll	10,292	1,733	107,462	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>19,097</b>	<b>1,733</b>	<b>185,469</b>	<b>0</b>
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:				
Nonspendable	0	0	6,536	0
Restricted	624,696	111,580	2,836,572	68,063
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total fund balance</b>	<b>624,696</b>	<b>111,580</b>	<b>2,843,108</b>	<b>68,063</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$643,793</b>	<b>\$113,313</b>	<b>\$3,028,577</b>	<b>\$68,063</b>

**Revenue Funds**

Sheriff Prev. Alcohol/ Criminal Violence	Coroner Death Certificate Grant	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Highway Restricted	Rental Housing Support Program	Animal Population Control
\$46,392	\$4,160	\$41,472	\$54,095	\$4,107	\$313,969	\$0	\$71,549
0	0	0		0	0	0	0
0	0	0		0	0	0	0
0	0	0	27,348	0	0	0	0
810	0	0	0	0	0	11,187	1,335
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(475,000)	0	0	0	0	0
<b>\$47,202</b>	<b>\$4,160</b>	<b>(\$433,528)</b>	<b>\$81,443</b>	<b>\$4,107</b>	<b>\$313,969</b>	<b>\$11,187</b>	<b>\$72,884</b>
\$0	\$2,018	\$0	\$0	\$0	\$0	\$11,187	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	2,018	0	0	0	0	11,187	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
47,202	2,142	0	81,443	4,107	313,969	0	72,884
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(433,528)	0	0	0	0	0
<b>47,202</b>	<b>2,142</b>	<b>(433,528)</b>	<b>81,443</b>	<b>4,107</b>	<b>313,969</b>	<b>0</b>	<b>72,884</b>
<b>\$47,202</b>	<b>\$4,160</b>	<b>(\$433,528)</b>	<b>\$81,443</b>	<b>\$4,107</b>	<b>\$313,969</b>	<b>\$11,187</b>	<b>\$72,884</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

<b>ASSETS</b>	<b>State Pet Population</b>	<b>Transportation Alternatives Program</b>	<b>County Special Reserve</b>	<b>Special Restricted Economic Development Grant</b>
Cash, deposits, and investments	\$5,865	\$62,916	\$121,859	\$1,987,307
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	36,169
Other receivables	0	0	0	0
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
<b>Total assets</b>	<b>5,865</b>	<b>62,916</b>	<b>121,859</b>	<b>2,023,476</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$0	\$0	\$0	\$0
Accrued payroll	0	0	290	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>290</b>	<b>0</b>
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:				
Nonspendable	0	0	0	0
Restricted	5,865	62,916	121,569	2,023,476
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
<b>Total fund balance</b>	<b>5,865</b>	<b>62,916</b>	<b>121,569</b>	<b>2,023,476</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>5,865</b>	<b>62,916</b>	<b>121,859</b>	<b>2,023,476</b>

**Revenue Funds**

<b>Circuit Clerk Operation/ Administration</b>	<b>Kendall County Area Transit</b>	<b>Coroner's Special Fees</b>	<b>Public Building Commission Lease</b>	<b>Sheriff Vehicle</b>	<b>Sheriff E-Ticket</b>	<b>Electronic Citation</b>	<b>Sheriff FTA</b>	<b>Animal Medical Care</b>
\$12,335	\$210,210	\$4,526	\$2,862	\$39,171	\$10,346	\$35,679	\$59,006	\$21,935
0	0	0	0	0	0	0	0	0
0	55,578	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
1,613	0	0	0	1,819	0	817	1,680	12,460
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>\$13,948</b>	<b>\$265,788</b>	<b>\$4,526</b>	<b>\$2,862</b>	<b>\$40,990</b>	<b>\$10,346</b>	<b>\$36,496</b>	<b>\$60,686</b>	<b>\$34,395</b>
\$0	\$58,454	\$0	\$0	\$0	\$0	\$0	\$2,238	\$0
474	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>474</b>	<b>58,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,238</b>	<b>0</b>
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
13,474	207,334	4,526	2,862	40,990	10,346	36,496	58,448	34,395
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
<b>13,474</b>	<b>207,334</b>	<b>4,526</b>	<b>2,862</b>	<b>40,990</b>	<b>10,346</b>	<b>36,496</b>	<b>58,448</b>	<b>34,395</b>
<b>\$13,948</b>	<b>\$265,788</b>	<b>\$4,526</b>	<b>\$2,862</b>	<b>\$40,990</b>	<b>\$10,346</b>	<b>\$36,496</b>	<b>\$60,686</b>	<b>\$34,395</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

<b>ASSETS</b>	<b>Salt Storage Building Maintenance</b>	<b>County Clerk Death Certificate Surcharge</b>	<b>Jail Commissary</b>	<b>Special Hire Back Transportation Safety Highway</b>
Cash, deposits, and investments	\$8,000	\$0	\$79,927	\$125
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	0
Other receivables	2,500	0	0	0
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	(3)	0	0
<b>Total assets</b>	<b>\$10,500</b>	<b>(\$3)</b>	<b>\$79,927</b>	<b>\$125</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>				
Liabilities:				
Accounts payable	\$0	\$0	\$696	\$0
Accrued payroll	0	0	0	0
Accrued interest	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>696</b>	<b>0</b>
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:				
Nonspendable	0	0	0	0
Restricted	10,500	0	79,231	125
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	(3)	0	0
<b>Total fund balance</b>	<b>10,500</b>	<b>(3)</b>	<b>79,231</b>	<b>125</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$10,500</b>	<b>(\$3)</b>	<b>\$79,927</b>	<b>\$125</b>

**Revenue Funds**

**Capital Project Funds**

Sheriff's Range	State's Attorney Records Automation	HIDTA Grant	HAVA Grant	Capital Improvement	Animal Control Capital Improvement	County Building
\$30,732	\$13,618	\$0	\$3,000	\$805,912	\$51,661	\$639,852
0	0	0	0	0	0	0
0	0	0	0	4,929	0	0
0	0	0	0	0	0	0
0	573	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	(71,270)	(29,956)	0	0	0
<b>\$30,732</b>	<b>\$14,191</b>	<b>(\$71,270)</b>	<b>(\$26,956)</b>	<b>\$810,841</b>	<b>\$51,661</b>	<b>\$639,852</b>

\$0	\$0	\$27,305	\$0	\$42,898	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	27,305	0	42,898	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
30,732	14,191	71,619	(71,619)	0	0	0
0	0	0	0	767,943	51,661	639,852
0	0	0	0	0	0	0
0	0	(98,575)	(26,956)	0	0	0
<b>30,732</b>	<b>14,191</b>	<b>(26,956)</b>	<b>(98,575)</b>	<b>767,943</b>	<b>51,661</b>	<b>639,852</b>
<b>\$30,732</b>	<b>\$14,191</b>	<b>\$349</b>	<b>(\$98,575)</b>	<b>\$810,841</b>	<b>\$51,661</b>	<b>\$639,852</b>

# County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2014

	Capital Projects Fund		Debt Service Funds		
	Courthouse Expansion Construction	Public Safety Capital Improvement	Administrative Debt Service	Jail Bond Debt Service	Administrative Building Bond Proceeds 2011
<b>ASSETS</b>					
Cash, deposits, and investments	\$4,380	\$3,391,194	\$78,921	\$1,591	\$5,915
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	0	0	0	0	0
Notes	0	0	0	0	0
Other receivables	0	0	808	0	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	155,000	635,000	0
Internal balances	0	0	0	0	0
<b>Total assets</b>	<b>\$4,380</b>	<b>\$3,391,194</b>	<b>\$234,729</b>	<b>\$636,591</b>	<b>\$5,915</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE</b>					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
<b>Total deferred inflows of resources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund balances:					
Nonspendable	0	0	155,000	635,000	0
Restricted	0	0	79,729	1,591	0
Committed	4,380	3,391,194	0	0	5,915
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
<b>Total fund balance</b>	<b>4,380</b>	<b>3,391,194</b>	<b>234,729</b>	<b>636,591</b>	<b>5,915</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$4,380</b>	<b>\$3,391,194</b>	<b>\$234,729</b>	<b>\$636,591</b>	<b>\$5,915</b>

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# County of Kendall, Illinois

## Non-Major Governmental Funds

### Combining Statement of Revenues, Expenditures, and Changes in Fund Balances

For the year ended November 30, 2014

					Special
	Totals	Animal Control	County Bridge	County Highway	County Motor Fuel Tax
<b>Revenues:</b>					
Property taxes	\$5,373,027	\$0	\$573,738	\$1,471,625	\$0
Intergovernmental revenue	6,755,827	0	115,876	53,153	2,225,969
Revenue from services, fine and forfeitures	2,816,709	235,216	0	91,391	0
Licenses and permits	0	0	0	0	0
Interest	8,677	0	52	131	1,244
Other revenue	223,138	18,372	0	60,970	0
<b>Total revenue</b>	<b>15,177,378</b>	<b>253,588</b>	<b>689,666</b>	<b>1,677,270</b>	<b>2,227,213</b>
<b>Expenditures:</b>					
<b>Current:</b>					
General control and administration	4,379,944	0	0	0	0
Public safety	916,087	169,831	0	0	0
Judiciary and court related	972,485	0	0	0	0
County development	33,510	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	1,756,817	0	90,581	1,630,152	0
Public health	5,223,101	0	0	0	0
Public welfare	0	0	0	0	0
Education	183,020	0	0	0	0
<b>Debt service:</b>					
Principal	795,000	0	0	0	0
Interest	431,005	0	0	0	0
Fiscal agent fees	1,010	0	0	0	0
Capital outlay	3,712,282	0	884,679	200,111	1,536,115
<b>Total expenditures</b>	<b>18,404,261</b>	<b>169,831</b>	<b>975,260</b>	<b>1,830,263</b>	<b>1,536,115</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>(3,226,883)</b>	<b>83,757</b>	<b>(285,594)</b>	<b>(152,993)</b>	<b>691,098</b>
<b>Other financing sources and (uses):</b>					
Transfers in	3,936,760	0	0	0	0
Transfers out	(1,704,691)	(49,620)	0	(100,000)	0
<b>Total other financing sources (uses)</b>	<b>2,232,069</b>	<b>(49,620)</b>	<b>0</b>	<b>(100,000)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(994,814)</b>	<b>34,137</b>	<b>(285,594)</b>	<b>(252,993)</b>	<b>691,098</b>
<b>Fund balances, beginning of year</b>	<b>20,164,046</b>	<b>45,013</b>	<b>1,347,503</b>	<b>326,691</b>	<b>908,753</b>
<b>Fund balances, end of year</b>	<b>\$19,169,232</b>	<b>\$79,150</b>	<b>\$1,061,909</b>	<b>\$73,698</b>	<b>\$1,599,851</b>

**Revenue Funds**

<b>Court Automation</b>	<b>Economic Development Commission</b>	<b>Extension Education</b>	<b>Federal Aid Matching</b>	<b>Indemnity</b>	<b>Liability Insurance</b>	<b>Community 708 Mental Health</b>	<b>Veterans' Assistance Commission</b>
\$0	\$0	\$182,497	\$5,048	\$0	\$706,830	\$925,606	\$394,754
0	2,092	0	0	0	0	0	0
149,708	0	0	0	9,660	0	0	0
0	0	0	0	0	0	0	0
0	0	16	0	0	64	82	35
0	2,250	0	0	0	69,226	0	0
149,708	4,342	182,513	5,048	9,660	776,120	925,688	394,789
0	0	0	0	0	1,128,884	0	358,737
0	0	0	0	0	0	0	0
194,985	0	0	0	0	0	0	0
0	33,510	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	122,138	0
0	0	0	0	0	0	0	0
0	0	183,020	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
194,985	33,510	183,020	0	0	1,128,884	122,138	358,737
(45,277)	(29,168)	(507)	5,048	9,660	(352,764)	803,550	36,052
0	26,000	0	0	0	20,663	0	0
0	0	0	0	0	0	(805,868)	(42,003)
0	26,000	0	0	0	20,663	(805,868)	(42,003)
(45,277)	(3,168)	(507)	5,048	9,660	(332,101)	(2,318)	(5,951)
739,279	8,264	510	22,832	215,987	567,009	2,326	163,105
\$694,002	\$5,096	\$3	\$27,880	\$225,647	\$234,908	\$8	\$157,154

# County of Kendall, Illinois

## Non-Major Governmental Funds

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

For the year ended November 30, 2014

	Special			
	Recorder's Document Storage	Tuberculosis	Child Support Collection	Court Security
<b>Revenues:</b>				
Property taxes	\$0	\$14,880	\$0	\$0
Intergovernmental revenue	0	0	12,104	0
Revenue from services, fine and forfeitures	169,700	0	50,953	209,549
Licenses and permits	0	0	0	0
Interest	0	2	0	0
Other revenue	0	0	0	0
Total revenue	169,700	14,882	63,057	209,549
<b>Expenditures:</b>				
<b>Current:</b>				
General control and administration	223,731	0	0	0
Public safety	0	0	0	0
Judiciary and court related	0	0	64,365	80,780
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	0	0	0
Public health	0	16,420	0	0
Public welfare	0	0	0	0
Education	0	0	0	0
<b>Debt service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Fiscal agent fees	0	0	0	0
Capital outlay	0	0	0	0
Total expenditures	223,731	16,420	64,365	80,780
Excess (deficiency) of revenues over expenditures	(54,031)	(1,538)	(1,308)	128,769
<b>Other financing sources and (uses):</b>				
Transfers in	0	0	0	
Transfers out	0	0	0	(150,000)
Total other financing sources (uses)	0	0	0	(150,000)
Net change in fund balances	(54,031)	(1,538)	(1,308)	(21,231)
Fund balances, beginning of year	591,073	5,695	255,179	332,172
Fund balances, end of year	\$537,042	\$4,157	\$253,871	\$310,941

**Revenue Funds**

Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
\$0	\$0	\$0	\$342,825	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
208,030	31,314	5,936	0	0	12,313	152,332	56,118
0	0	0	0	0	0	0	0
0	0	0	32	0	0	0	0
0	0	0	0	2,570	0	0	0
208,030	31,314	5,936	342,857	2,570	12,313	152,332	56,118
0	0	0	0	0	25,640	0	0
0	0	0	0	0	0	0	0
252,979	20,249	865	0	0	0	228,009	115,536
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	259,089	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
252,979	20,249	865	259,089	0	25,640	228,009	115,536
(44,949)	11,065	5,071	83,768	2,570	(13,327)	(75,677)	(59,418)
2,970		0		0	0	0	0
(40,000)	(14,190)	0	(84,668)	0	0	0	0
(37,030)	(14,190)	0	(84,668)	0	0	0	0
(81,979)	(3,125)	5,071	(900)	2,570	(13,327)	(75,677)	(59,418)
815,632	46,533	36,455	905	4,055	26,178	851,306	249,763
\$733,653	\$43,408	\$41,526	\$5	\$6,625	\$12,851	\$775,629	\$190,345

# County of Kendall, Illinois

## Non-Major Governmental Funds

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

For the year ended November 30, 2014

	Special			
	G.I.S. Mapping	G.I.S. Recorder	County Health and Human Services	Restricted for WIC
<b>Revenues:</b>				
Property taxes	\$0	\$0	\$755,224	\$0
Intergovernmental revenue	0	0	2,598,024	0
Revenue from services, fine and forfeitures	289,121	35,765	407,425	0
Licenses and permits	0	0	0	0
Interest	0	0	154	1,128
Other revenue	0	0	27,115	0
<b>Total revenue</b>	<b>289,121</b>	<b>35,765</b>	<b>3,787,942</b>	<b>1,128</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General control and administration	420,631	42,641	0	0
Public safety	0	0	0	0
Judiciary and court related	0	0	0	0
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	0	0	0
Public health	0	0	4,825,454	0
Public welfare	0	0	0	0
Education	0	0	0	0
<b>Debt service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Fiscal agent fees	0	0	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>420,631</b>	<b>42,641</b>	<b>4,825,454</b>	<b>0</b>
Excess (deficiency) of revenues over expenditures	(131,510)	(6,876)	(1,037,512)	1,128
<b>Other financing sources and (uses):</b>				
Transfers in	0	0	862,059	66,935
Transfers out	(100,642)	0	(220,535)	0
<b>Total other financing sources (uses)</b>	<b>(100,642)</b>	<b>0</b>	<b>641,524</b>	<b>66,935</b>
<b>Net change in fund balances</b>	<b>(232,152)</b>	<b>(6,876)</b>	<b>(395,988)</b>	<b>68,063</b>
<b>Fund balances, beginning of year</b>	<b>856,848</b>	<b>118,456</b>	<b>3,239,096</b>	<b>0</b>
<b>Fund balances (deficit), end of year</b>	<b>\$624,696</b>	<b>\$111,580</b>	<b>\$2,843,108</b>	<b>\$68,063</b>

**Revenue Funds**

Sheriff Prev. Alcohol/ Criminal Violence	Coroner Death Certificate Grant	Sale in Error Interest	CSBG Revolving Loan	Child Advocacy Center	Highway Restricted	Rental Housing Support Program	Animal Population Control
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	4,320	0	0	0	7,000	0	0
17,821		266,472	0	0	0	142,272	16,460
0		0	0	0	0	0	0
0	1	0	1,016	0	0	0	0
0		0	410	0	0	0	0
17,821	4,321	266,472	1,426	0	7,000	142,272	16,460
0	6,786	735,400	0	0	0	187,137	0
13,369	0	0	0	0	0	0	7,154
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	9,000	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
13,369	6,786	735,400	0	0	9,000	187,137	7,154
4,452	(2,465)	(468,928)	1,426	0	(2,000)	(44,865)	9,306
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
4,452	(2,465)	(468,928)	1,426	0	(2,000)	(44,865)	9,306
42,750	4,607	35,400	80,017	4,107	315,969	44,865	63,578
\$47,202	\$2,142	(\$433,528)	\$81,443	\$4,107	\$313,969	\$0	\$72,884

# County of Kendall, Illinois

## Non-Major Governmental Funds

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

For the year ended November 30, 2014

	State Pet Population	Transportation Alternatives Program	County Reserve	Special Restricted Economic Development Grant
<b>Revenues:</b>				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	30,780	0
Revenue from services, fine and forfeitures	1,845	0	0	0
Licenses and permits	0	0	0	0
Interest	0	0	32	4,063
Other revenue	0	0	0	978
<b>Total revenue</b>	<b>1,845</b>	<b>0</b>	<b>30,812</b>	<b>5,041</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General control and administration	0	0	0	0
Public safety	0	0	43,969	0
Judiciary and court related	0	0	0	0
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	27,084	0	0
Public health	0	0	0	0
Public welfare	0	0	0	0
Education	0	0	0	0
<b>Debt service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Fiscal agent fees	0	0	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>27,084</b>	<b>43,969</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>1,845</b>	<b>(27,084)</b>	<b>(13,157)</b>	<b>5,041</b>
<b>Other financing sources and (uses):</b>				
Transfers in	0	50,000	0	0
Transfers out	0	0	0	(1,500)
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>50,000</b>	<b>0</b>	<b>(1,500)</b>
<b>Net change in fund balances</b>	<b>1,845</b>	<b>22,916</b>	<b>(13,157)</b>	<b>3,541</b>
<b>Fund balances, beginning of year</b>	<b>4,020</b>	<b>40,000</b>	<b>134,726</b>	<b>2,019,935</b>
<b>Fund balances, end of year</b>	<b>\$5,865</b>	<b>\$62,916</b>	<b>\$121,569</b>	<b>\$2,023,476</b>

**Revenue Funds**

Circuit Clerk Operation/ Administration	Kendall County Area Transit	Coroner's Special Fees	Public Building Commission Lease	Sheriff Vehicle	Sheriff E-Ticket	Electronic Citation	Sheriff FTA	Animal Medical Care
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	768,365	0	0	0	0	0	0	0
21,007	87,527	8,670	0	20,022	2,379	9,318	26,645	0
0	0	0	0	0	0	0	0	0
0	227	0	3	0	0	0	0	0
0	0	0	0	0	0	0	0	38,755
21,007	856,119	8,670	3	20,022	2,379	9,318	26,645	38,755
0	1,037,684	9,628	183,000	0	0	0	0	0
0	0	0	0	25,474	0	0	31,017	4,610
14,717	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
14,717	1,037,684	9,628	183,000	25,474	0	0	31,017	4,610
6,290	(181,565)	(958)	(182,997)	(5,452)	2,379	9,318	(4,372)	34,145
0	51,007	0	183,000	0	0	0	0	0
0	(2,000)	0	0	0	0	0	0	0
0	49,007	0	183,000	0	0	0	0	0
6,290	(132,558)	(958)	3	(5,452)	2,379	9,318	(4,372)	34,145
7,184	339,892	5,484	2,859	46,442	7,967	27,178	62,820	250
\$13,474	\$207,334	\$4,526	\$2,862	\$40,990	\$10,346	\$36,496	\$58,448	\$34,395

# County of Kendall, Illinois

## Non-Major Governmental Funds

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

For the year ended November 30, 2014

	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary	Special Hire Back Transportation Safety Highway
<b>Revenues:</b>				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	1,412	0	0
Revenue from services, fine and forfeitures	5,250	0	66,000	0
Licenses and permits	0	0	0	0
Interest	0	0	32	0
Other revenue	0	0	0	0
<b>Total revenue</b>	<b>5,250</b>	<b>1,412</b>	<b>66,032</b>	<b>0</b>
<b>Expenditures:</b>				
<b>Current:</b>				
General control and administration	0	1,415	0	0
Public safety	0	0	89,377	0
Judiciary and court related	0	0	0	0
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	0	0	0
Public health	0	0	0	0
Public welfare	0	0	0	0
Education	0	0	0	0
<b>Debt service:</b>				
Principal	0	0	0	0
Interest	0	0	0	0
Fiscal agent fees	0	0	0	0
Capital outlay	0	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>1,415</b>	<b>89,377</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>5,250</b>	<b>(3)</b>	<b>(23,345)</b>	<b>0</b>
<b>Other financing sources and (uses):</b>				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>5,250</b>	<b>(3)</b>	<b>(23,345)</b>	<b>0</b>
<b>Fund balances (deficit), beginning of year</b>	<b>5,250</b>	<b>0</b>	<b>102,576</b>	<b>125</b>
<b>Fund balances (deficit), end of year</b>	<b>\$10,500</b>	<b>(\$3)</b>	<b>\$79,231</b>	<b>\$125</b>

Revenue Funds				Capital Project Funds		
Sheriff's Range	State's Attorney Records Automation	HIDTA Grant	HAVA Grant	Capital Improvement	Animal Control Capital Improvement	County Building
\$0	\$0	\$0	\$0	\$0	\$0	\$0
0	0	580,824	53,249	134,641	0	7,500
4,000	6,490	0	0	0	0	0
0	0	0	0	0	0	0
27	0	0	0	0	0	0
0	0	922	0	0	1,570	0
4,027	6,490	581,746	53,249	134,641	1,570	7,500

0	0		5,848	12,782	0	0
905	0	501,837		0	1,878	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	1,021,670	9,793	0

905	0	501,837	5,848	1,034,452	11,671	0
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3,122	6,490	79,909	47,401	(899,811)	(10,101)	7,500
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0	0	0	0	150,000	15,000	100,000
0	0		(93,665)	0	0	0

0	0	0	(93,665)	150,000	15,000	100,000
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3,122	6,490	79,909	(46,264)	(749,811)	4,899	107,500
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27,610	7,701	(178,484)	19,308	1,517,754	46,762	532,352
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\$30,732	\$14,191	(\$98,575)	(\$26,956)	\$767,943	\$51,661	\$639,852
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# County of Kendall, Illinois

## Non-Major Governmental Funds

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

For the year ended November 30, 2014

	Capital Projects Fund		Debt Service Funds		
	Courthouse Expansion Construction	Public Safety Capital Improvements	Administrative Debt Service	Jail Bond Debt Service	Administrative Building Bond Proceeds - 2011
<b>Revenues:</b>					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	160,518	0	0
Revenue from services, fine and forfeitures	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	3	0	174	159	0
Other revenue	0	0	0	0	0
<b>Total revenue</b>	<b>3</b>	<b>0</b>	<b>160,692</b>	<b>159</b>	<b>0</b>
<b>Expenditures:</b>					
Current:					
General control and administration	0	0	0	0	0
Public safety	0	26,666	0	0	0
Judiciary and court related	0	0	0	0	0
County development	0	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	0	0	0	0	0
Public health	0	0	0	0	0
Public welfare	0	0	0	0	0
Education	0	0	0	0	0
Debt service:					
Principal	0	0	145,000	650,000	0
Interest	0	0	130,305	300,700	0
Fiscal agent fees	0	0	495	515	0
Capital outlay	0	59,914	0	0	0
<b>Total expenditures</b>	<b>0</b>	<b>86,580</b>	<b>275,800</b>	<b>951,215</b>	<b>0</b>
<b>Excess (deficiency) of revenues over expenditures</b>	<b>3</b>	<b>(86,580)</b>	<b>(115,108)</b>	<b>(951,056)</b>	<b>0</b>
<b>Other financing sources and (uses):</b>					
Transfers in	0	1,332,735	140,091	936,300	0
Transfers out	0	0	0	0	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>1,332,735</b>	<b>140,091</b>	<b>936,300</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>3</b>	<b>1,246,155</b>	<b>24,983</b>	<b>(14,756)</b>	<b>0</b>
<b>Fund balances, beginning of year</b>	<b>4,377</b>	<b>2,145,039</b>	<b>209,746</b>	<b>651,347</b>	<b>5,915</b>
<b>Fund balances, end of year</b>	<b>\$4,380</b>	<b>\$3,391,194</b>	<b>\$234,729</b>	<b>\$636,591</b>	<b>\$5,915</b>

# County of Kendall, Illinois

## Animal Control Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures:				
Tags and claims	\$167,000	\$182,818	\$15,818	\$166,618
Fines and fees	40,000	39,793	(207)	38,435
Intact registration fee	8,000	12,605	4,605	9,685
	215,000	235,216	20,216	214,738
<b>Other revenue:</b>				
Donations	9,000	17,534	8,534	8,236
Miscellaneous revenue	0	838	838	115
	9,000	18,372	9,372	8,351
<b>Total revenues</b>	<b>224,000</b>	<b>253,588</b>	<b>29,588</b>	<b>223,089</b>
<b>Expenditures:</b>				
Public safety:				
Administrator's salary	6,000	6,231	(231)	5,800
Other salaries	56,056	55,692	364	52,095
Salary - animal control warden	45,625	37,268	8,357	44,000
Salary - asst. animal control warden	36,514	38,057	(1,543)	35,500
Supplies	2,000	706	1,294	1,459
Postage	1,200	697	503	1,047
Vehicle expense/gas	2,500	1,654	846	1,920
Equipment	5,000	4,523	477	2,852
Observation and disposal	500	450	50	100
Training	2,500	1,323	1,177	1,404
Telephone/pager	300	118	182	130
Microchip	2,500	2,223	277	1,905
Transportation, board care	14,000	14,331	(331)	20,987
Volunteers/public relations	1,000	807	193	274
Rabies tags	3,000	4,724	(1,724)	172
Uniforms	550	313	237	538
Capital expenditures	3,000	714	2,286	4,379
<b>Total expenditures</b>	<b>182,245</b>	<b>169,831</b>	<b>12,414</b>	<b>174,562</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>41,755</b>	<b>83,757</b>	<b>42,002</b>	<b>48,527</b>

# County of Kendall, Illinois

## Animal Control Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Other financing sources (uses):				
Operating transfers out:				
General Fund	(16,680)	(15,151)	1,529	(17,637)
Building Fund	(10,000)	(15,000)	(5,000)	(10,000)
IMRF/SS Fund	(26,809)	(19,469)	7,340	(24,785)
Total other financing sources (uses)	(53,489)	(49,620)	(3,869)	(52,422)
Net change in fund balance	<u>(\$11,734)</u>	34,137	<u>(\$45,871)</u>	(3,895)
Fund balance, beginning of year		<u>45,013</u>		<u>48,908</u>
Fund balance, end of year		<u>\$79,150</u>		<u>\$45,013</u>

# County of Kendall, Illinois

## County Bridge Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$575,000	\$573,738	(\$1,262)	\$570,575
Intergovernmental revenue - Municipal reimbursements	0	115,876	115,876	62,278
Other revenue - Federal reimbursements	0	0	0	66,993
Interest	0	52	52	0
Total revenues	575,000	689,666	114,666	699,846
Expenditures -				
Highways and bridges:				
Township bridge program	0	0	0	210,309
Construction of bridges	1,600,000	975,260	624,740	1,049,688
Total expenditures	1,600,000	975,260	624,740	1,259,997
Excess (deficiency) of revenues over (under) expenditures	(1,025,000)	(285,594)	739,406	(560,151)
Other financing sources (uses) -				
Operating transfers in - Township Bridge	0	0	0	188,381
Total other financing sources (uses)	0	0	0	188,381
Net change in fund balance	<u>(\$1,025,000)</u>	(285,594)	<u>(\$739,406)</u>	(371,770)
Fund balance, beginning of year		<u>1,347,503</u>		<u>1,719,273</u>
Fund balance, end of year		<u>\$1,061,909</u>		<u>\$1,347,503</u>

# County of Kendall, Illinois

## County Highway Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$1,475,000	\$1,471,625	(\$3,375)	\$1,463,931
Intergovernmental revenue - Federal salary reimbursement	52,500	53,153	653	52,108
Revenues from services, fines and forfeitures:				
Engineering fees	40,000	53,075	13,075	46,558
Overweight permits	15,000	38,316	23,316	17,727
	55,000	91,391	36,391	64,285
Other revenue - Miscellaneous revenue	50,000	60,970	10,970	61,878
Interest	100	131	31	0
<b>Total revenues</b>	<b>1,632,600</b>	<b>1,677,270</b>	<b>44,670</b>	<b>1,642,202</b>
<b>Expenditures:</b>				
Highways and bridges:				
Salary - superintendent	103,981	106,538	(2,557)	103,251
Other salaries	635,168	654,096	(18,928)	629,295
Utilities	1,000	923	77	880
Cellular phones	3,000	2,815	185	3,312
Mileage	1,000	3,267	(2,267)	3,426
Office supplies	3,000	2,025	975	2,528
Freight and postage	1,500	753	747	1,322
Equipment and maintenance	70,000	94,300	(24,300)	70,644
Building and grounds maintenance	50,000	54,147	(4,147)	21,453
Dues and conferences	5,000	4,790	210	4,492
Overtime compensation	40,000	107,664	(67,664)	41,936
Temporary salaries	40,000	36,098	3,902	40,479
Gasoline and oil	110,000	129,745	(19,745)	109,443
Street lights and maintenance	25,000	23,430	1,570	18,475
Highway maintenance material	300,000	300,091	(91)	184,243
Pavement and stripping	35,000	39,214	(4,214)	33,654
Traffic signal maintenance	20,000	11,585	8,415	15,979
Sign supplies	30,000	12,333	17,667	15,963
Clothing allowance	2,500	2,450	50	2,450
Road and bridge maintenance	50,000	41,504	8,496	52,839
Engineering supplies	5,000	2,384	2,616	4,526
	1,531,149	1,630,152	(99,003)	1,360,590

# County of Kendall, Illinois

## County Highway Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Capital equipment	140,000	200,111	(60,111)	39,750
Total expenditures	1,671,149	1,830,263	(159,114)	1,400,340
Excess (deficiency) of revenues over (under) expenditures	(38,549)	(152,993)	(114,444)	241,862
Other financing sources (uses):				
Operating transfers out - Building Fund	(100,000)	(100,000)	0	(100,000)
Net change in fund balance	<u>(\$138,549)</u>	<u>(252,993)</u>	<u>\$114,444</u>	141,862
Fund balance, beginning of year as previously report		326,691		198,712
Prior period adjustment		<u>0</u>		<u>(13,883)</u>
Fund balance, beginning of year as restated		<u>326,691</u>		<u>184,829</u>
Fund balance, end of year		<u>\$73,698</u>		<u>\$326,691</u>

# County of Kendall, Illinois

## County Motor Fuel Tax Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
State allotments	\$1,650,000	\$1,432,290	(\$217,710)	\$1,487,126
County consolidated program	186,761	186,761	0	186,761
Capital improvement program	303,459	606,918	303,459	303,459
	<u>2,140,220</u>	<u>2,225,969</u>	<u>85,749</u>	<u>1,977,346</u>
Interest	2,000	1,244	(756)	804
	<u>2,142,220</u>	<u>2,227,213</u>	<u>84,993</u>	<u>1,978,150</u>
Total revenues				
	<u>2,142,220</u>	<u>2,227,213</u>	<u>84,993</u>	<u>1,978,150</u>
Expenditures -				
Highways and bridges:				
Road construction and maintenance	2,000,000	1,536,115	463,885	2,089,996
	<u>2,000,000</u>	<u>1,536,115</u>	<u>463,885</u>	<u>2,089,996</u>
Total expenditures				
	<u>2,000,000</u>	<u>1,536,115</u>	<u>463,885</u>	<u>2,089,996</u>
Net change in fund balances	<u>\$142,220</u>	691,098	<u>\$548,878</u>	(111,846)
Fund balance, beginning of year		<u>908,753</u>		<u>1,020,599</u>
Fund balance, end of year		<u>\$1,599,851</u>		<u>\$908,753</u>

# County of Kendall, Illinois

## Court Automation Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected by Circuit Clerk	\$200,000	\$149,708	(\$50,292)	\$174,875
<b>Total revenues</b>	<b>200,000</b>	<b>149,708</b>	<b>(50,292)</b>	<b>174,875</b>
Expenditures -				
Judiciary and courts:				
Salaries	95,958	101,230	(5,272)	90,200
Court automation costs	412,000	93,755	318,245	161,004
<b>Total expenditures</b>	<b>507,958</b>	<b>194,985</b>	<b>312,973</b>	<b>251,204</b>
Net change in fund balances	<u>(\$307,958)</u>	<u>(45,277)</u>	<u>\$262,681</u>	<u>(76,329)</u>
Fund balance, beginning of year		<u>739,279</u>		<u>815,608</u>
Fund balance, end of year		<u>\$694,002</u>		<u>\$739,279</u>

# County of Kendall, Illinois

Economic Development Commission Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue -				
Municipal contribution	\$50	\$2,092	\$2,042	\$2,500
Fundraising event revenue	3,000	2,250	(750)	0
<b>Total revenues</b>	<b>3,050</b>	<b>4,342</b>	<b>1,292</b>	<b>2,500</b>
<b>Expenditures:</b>				
County development:				
Mileage	750	236	514	290
Other salaries	23,012	24,164	(1,152)	22,780
Supplies	200	125	75	87
Printing and publications	500	0	500	0
Postage	200	0	200	0
Dues	4,695	4,755	(60)	2,975
Conferences	500	685	(185)	1,713
Travel	750	258	492	260
Advertising/publicity	2,000	2,100	(100)	4,110
Fundraising event expenditure	2,000	1,187	813	0
<b>Total expenditures</b>	<b>34,607</b>	<b>33,510</b>	<b>1,097</b>	<b>32,215</b>
Excess (deficiency) of revenues over (under) expenditures	(31,557)	(29,168)	2,389	(29,715)
<b>Other financing sources (uses):</b>				
Operating transfers in:				
REDC	1,500	1,500	0	1,000
General Fund	24,500	24,500	0	24,000
<b>Total other financing sources (uses)</b>	<b>26,000</b>	<b>26,000</b>	<b>0</b>	<b>25,000</b>
<b>Net change in fund balance</b>	<b><u>(\$5,557)</u></b>	<b><u>(3,168)</u></b>	<b><u>(\$2,389)</u></b>	<b><u>(4,715)</u></b>
Fund balance, beginning of year		<u>8,264</u>		<u>12,979</u>
Fund balance, end of year		<u><u>\$5,096</u></u>		<u><u>\$8,264</u></u>

# County of Kendall, Illinois

Extension Education Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$182,927	\$182,497	(\$430)	\$179,141
Interest	0	16	16	0
Total revenues	182,927	182,513	(414)	179,141
Expenditures -				
Education				
Distributions to Kendall County Cooperative Extension	182,927	183,020	(93)	178,700
Total expenditures	182,927	183,020	(93)	178,700
Net change in fund balances	<u>\$0</u>	(507)	<u>(\$507)</u>	441
Fund balance, beginning of year		<u>510</u>		<u>69</u>
Fund balance, end of year		<u>\$3</u>		<u>\$510</u>

# County of Kendall, Illinois

Federal Aid Matching Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$5,000	\$5,048	\$48	\$3,966
Total revenues	5,000	5,048	48	3,966
Expenditures	0	0	0	0
Net change in fund balances	<u>\$5,000</u>	5,048	<u>\$48</u>	3,966
Fund balance, beginning of year		<u>22,832</u>		<u>18,866</u>
Fund balance, end of year		<u>\$27,880</u>		<u>\$22,832</u>

# County of Kendall, Illinois

## Indemnity Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees from tax sale	\$12,000	\$9,660	(\$2,340)	\$11,800
<b>Total revenues</b>	<b>12,000</b>	<b>9,660</b>	<b>(2,340)</b>	<b>11,800</b>
Expenditures	5,000	0	5,000	0
Net change in fund balances	<u>\$7,000</u>	9,660	<u>\$2,660</u>	11,800
Fund balance, beginning of year		<u>215,987</u>		<u>204,187</u>
Fund balance, end of year		<u>\$225,647</u>		<u>\$215,987</u>

# County of Kendall, Illinois

## Liability Insurance Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$708,360	\$706,830	(\$1,530)	\$800,076
Other revenue - Miscellaneous revenue	80,000	69,226	(10,774)	143,262
Interest	14	64	50	0
<b>Total revenues</b>	<b>788,374</b>	<b>776,120</b>	<b>(12,254)</b>	<b>943,338</b>
<b>Expenditures:</b>				
General control and administration:				
Other expenses	80,000	64,594	15,406	68,807
Liability insurance program	200,000	255,000	(55,000)	375,000
Insurance premiums and claims	710,705	809,290	(98,585)	644,420
<b>Total expenditures</b>	<b>990,705</b>	<b>1,128,884</b>	<b>(138,179)</b>	<b>1,088,227</b>
Excess (deficiency) of revenues over (under) expenditures	(202,331)	(352,764)	(150,433)	(144,889)
<b>Other financing sources (uses):</b>				
Operating transfers in:				
HHS	13,600	13,600	0	13,600
General Fund	0	0	0	616,640
KAT	2,000	2,000	0	896
VAC	5,063	5,063	0	3,690
<b>Total other financing sources (uses)</b>	<b>20,663</b>	<b>20,663</b>	<b>0</b>	<b>634,826</b>
Net change in fund balance	<u>(\$197,268)</u>	<u>(332,101)</u>	<u>\$134,833</u>	489,937
Fund balance, beginning of year		<u>567,009</u>		<u>77,072</u>
Fund balance, end of year		<u>\$234,908</u>		<u>\$567,009</u>

# County of Kendall, Illinois

Community 708 Mental Health Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$927,889	\$925,606	(\$2,283)	\$920,923
Interest	0	82	82	0
<b>Total revenues</b>	<b>927,889</b>	<b>925,688</b>	<b>(2,201)</b>	<b>920,923</b>
<b>Expenditures -</b>				
<b>Public health:</b>				
A.I.D.	25,000	24,966	34	24,838
Open Door	42,000	41,942	58	41,729
Mutual Ground	37,500	37,442	58	34,663
Fox Valley Family Y.M.C.A.	0	6	(6)	2,484
Operating expense	200	0	200	0
CASA - Kendall County	5,000	5,201	(201)	0
Aunt Martha's	0	8	(8)	2,981
Family Counseling	500	498	2	0
Senior services	5,000	4,996	4	5,961
Fox Valley Hospice	2,000	2,086	(86)	1,987
Day One Network	5,000	4,993	7	4,968
<b>Total expenditures</b>	<b>122,200</b>	<b>122,138</b>	<b>62</b>	<b>119,611</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>805,689</b>	<b>803,550</b>	<b>(2,139)</b>	<b>801,312</b>
<b>Other financing sources (uses):</b>				
<b>Operating transfers out:</b>				
Health and Human Services	(804,000)	(802,898)	1,102	(798,802)
Probation Court Services	(3,000)	(2,970)	30	(1,987)
<b>Total other financing sources (uses)</b>	<b>(807,000)</b>	<b>(805,868)</b>	<b>(1,132)</b>	<b>(800,789)</b>
<b>Net change in fund balance</b>	<b>(\$1,311)</b>	<b>(2,318)</b>	<b>\$1,007</b>	<b>523</b>
Fund balance, beginning of year		2,326		1,803
Fund balance, end of year		<b>\$8</b>		<b>\$2,326</b>

# County of Kendall, Illinois

## Veterans' Assistance Commission Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Property taxes	\$395,723	\$394,754	(\$969)	\$386,915
Interest	0	35	35	0
<b>Total revenues</b>	<b>395,723</b>	<b>394,789</b>	<b>(934)</b>	<b>386,915</b>
<b>Expenditures -</b>				
General control and administration:				
Salaries - superintendent	51,016	52,958	(1,942)	49,997
Salaries - office administrator	41,909	42,513	(604)	40,186
Salaries - other	41,909	42,513	(604)	40,893
Salaries - drivers	37,000	29,614	7,386	37,136
Salaries - trainee	0	19,000	(19,000)	0
Office expense	2,500	2,675	(175)	2,065
Report fee and membership	600	405	195	10
Training	1,200	949	251	1,094
Professional services	3,000	1,783	1,217	1,014
Equipment maintenance	4,000	2,587	1,413	3,231
Fuel	10,000	8,840	1,160	8,941
Computer software	2,000	5,279	(3,279)	412
Veterans' relief	82,000	101,300	(19,300)	80,504
Utility assistance	26,000	25,775	225	19,290
Food assistance	20,000	10,000	10,000	10,000
Veterans/Widow emergency assistance	2,000	1,019	981	0
Advertising	800	210	590	110
Vehicles - I-Pass	800	400	400	560
Vehicles maintenance	5,000	5,336	(336)	7,271
Vehicles insurance	1,033	0	1,033	0
Equipment and furniture	750	33	717	273
Bonding	250	0	250	0
Lodging and meal allowance	6,000	3,108	2,892	2,506
Meetings and conferences	0	0	0	810
Mileage	1,200	660	540	1,169
Certification and continuing education	1,500	1,260	240	0
Illinois unemployment insurance	3,000	0	3,000	0
Travel	3,000	520	2,480	0
<b>Total expenditures</b>	<b>348,467</b>	<b>358,737</b>	<b>(10,270)</b>	<b>307,472</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>47,256</b>	<b>36,052</b>	<b>(11,204)</b>	<b>79,443</b>

# County of Kendall, Illinois

Veterans' Assistance Commission Fund

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

Budget and Actual (continued)

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013
	Original Budget	Actual	Variance with Final Budget	Actual
Other financing sources (uses):				
Operating transfers out:				
General	(30,000)	(24,993)	5,007	(26,418)
Liability	(4,030)	(5,063)	(1,033)	(3,690)
Social Security	(13,674)	(11,947)	1,727	(12,846)
Total other financing sources (uses)	(47,704)	(42,003)	(5,701)	(42,954)
Net change in fund balance	<u>(\$448)</u>	<u>(5,951)</u>	<u>\$5,503</u>	36,489
Fund balance, beginning of year		<u>163,105</u>		<u>126,616</u>
Fund balance, end of year		<u>\$157,154</u>		<u>\$163,105</u>

# County of Kendall, Illinois

## Recorder's Document Storage Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Document storage fees	\$247,000	\$169,700	(\$77,300)	\$274,965
Total revenues	247,000	169,700	(77,300)	274,965
Expenditures -				
General control and administration:				
Salaries	129,108	127,864	1,244	117,958
Document storage expenses	145,000	95,867	49,133	222,030
Total expenditures	274,108	223,731	50,377	339,988
Net change in fund balances	<u>(\$27,108)</u>	<u>(54,031)</u>	<u>(\$26,923)</u>	<u>(65,023)</u>
Fund balance, beginning of year		<u>591,073</u>		<u>656,096</u>
Fund balance, end of year		<u>\$537,042</u>		<u>\$591,073</u>

# County of Kendall, Illinois

## Tuberculosis Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$15,000	\$14,880	(\$120)	\$14,839
Interest	0	2	2	0
Total revenues	15,000	14,882	(118)	14,839
Expenditures -				
Public health - Services	15,000	16,420	(1,420)	11,828
Total expenditures	15,000	16,420	(1,420)	11,828
Net change in fund balances	<u>\$0</u>	<u>(1,538)</u>	<u>(\$1,538)</u>	3,011
Fund balance, beginning of year		<u>5,695</u>		<u>2,684</u>
Fund balance, end of year		<u>\$4,157</u>		<u>\$5,695</u>

# County of Kendall, Illinois

## Child Support Collection Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues -</b>				
Revenues from services, fines and forfeitures:				
Fees collected	\$45,000	\$50,953	\$5,953	\$51,815
State interface funding	0	12,104	12,104	8,848
<b>Total revenues</b>	<b>45,000</b>	<b>63,057</b>	<b>18,057</b>	<b>60,663</b>
<b>Expenditures -</b>				
Judiciary and courts:				
Postage	1,500	1,211	289	1,068
Salaries	51,931	53,889	(1,958)	27,586
Office supplies	2,700	246	2,454	1,178
Equipment maintenance	16,000	8,925	7,075	0
Computer supplies	200	94	106	0
Miscellaneous	2,000	0	2,000	27
<b>Total expenditures</b>	<b>74,331</b>	<b>64,365</b>	<b>74,331</b>	<b>29,859</b>
<b>Net change in fund balances</b>	<b>(\$29,331)</b>	<b>(1,308)</b>	<b>\$28,023</b>	<b>30,804</b>
Fund balance, beginning of year		<u>255,179</u>		<u>224,375</u>
Fund balance, end of year		<u>\$253,871</u>		<u>\$255,179</u>

# County of Kendall, Illinois

## Court Security Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$280,000	\$209,549	(\$70,451)	\$243,481
Total revenues	280,000	209,549	(70,451)	243,481
Expenditures -				
Judiciary and courts:				
Court security expenses	68,000	50,680	17,320	28,059
Overtime	34,000	30,100	3,900	18,918
Total expenditures	102,000	80,780	21,220	46,977
Excess (deficiency) of revenues over (under) expenditures	178,000	128,769	(49,231)	196,504
Other financing sources (uses) -				
Operating transfers out -				
General Fund	(150,000)	(150,000)	0	(250,000)
Total other financing sources (uses)	(150,000)	(150,000)	0	(250,000)
Net change in fund balance	<u>\$28,000</u>	(21,231)	<u>\$49,231</u>	(53,496)
Fund balance, beginning of year		<u>332,172</u>		<u>385,668</u>
Fund balance, end of year		<u>\$310,941</u>		<u>\$332,172</u>

# County of Kendall, Illinois

## Probation Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$155,000	\$155,289	\$289	\$144,766
Domestic violence	26,000	24,897	(1,103)	32,471
Electronic monitoring	12,000	22,057	10,057	11,294
Drug testing revenue	400	629	229	455
Op Risk assessment	200	75	(125)	0
Evaluation reimbursement	500	750	250	425
Domestic violence surveillance	500	0	(500)	252
Offset training fee	250	1,085	835	269
Underage drinking program	5,000	3,248	(1,752)	4,582
<b>Total revenues</b>	<b>199,850</b>	<b>208,030</b>	<b>8,180</b>	<b>194,514</b>
<b>Expenditures:</b>				
Judiciary and courts:				
Equipment	43,700	32,391	11,309	12,023
Contractual services	228,500	134,408	94,092	97,840
Electronic monitoring	30,000	32,546	(2,546)	25,231
Training	18,000	15,654	2,346	11,943
Drug testing	12,000	10,449	1,551	7,748
Risk assessment	3,500	3,000	500	3,350
Dues/memberships	1,500	1,622	(122)	953
Software	18,500	22,909	(4,409)	8,927
<b>Total expenditures</b>	<b>355,700</b>	<b>252,979</b>	<b>102,721</b>	<b>168,015</b>
Excess (deficiency) of revenues over (under) expenditures	(155,850)	(44,949)	110,901	26,499
<b>Other financing sources (uses):</b>				
Operating transfers in -				
Mental Health Fund	3,000	2,970	(30)	1,987
Operating transfers out -				
General Fund	(40,000)	(40,000)	0	(30,000)
<b>Total other financing sources (uses)</b>	<b>(37,000)</b>	<b>(37,030)</b>	<b>(30)</b>	<b>(28,013)</b>
<b>Net change in fund balance</b>	<b><u>(\$192,850)</u></b>	<b><u>(81,979)</u></b>	<b><u>(\$110,871)</u></b>	<b><u>(1,514)</u></b>
Fund balance, beginning of year		<u>815,632</u>		<u>817,146</u>
Fund balance, end of year		<u><u>\$733,653</u></u>		<u><u>\$815,632</u></u>

# County of Kendall, Illinois

## Drug Abuse Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Fines collected - circuit clerk	\$25,000	\$22,375	(\$2,625)	\$25,165
Drug fines forfeited/donations	16,000	8,939	(7,061)	9,338
<b>Total revenues</b>	<b>41,000</b>	<b>31,314</b>	<b>(9,686)</b>	<b>34,503</b>
Expenditures -				
Judiciary and courts -				
Miscellaneous	35,000	20,249	35,000	12,348
<b>Total expenditures</b>	<b>35,000</b>	<b>20,249</b>	<b>35,000</b>	<b>12,348</b>
Excess (deficiency) of revenues over (under) expenditures	6,000	11,065	(44,686)	22,155
Other financing sources (uses) -				
Operating transfers out:				
General fund	0	(14,190)	(14,190)	0
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>(14,190)</b>	<b>14,190</b>	<b>0</b>
Net change in fund balance	<u>\$6,000</u>	<u>(3,125)</u>	<u>\$9,125</u>	22,155
Fund balance, beginning of year		<u>46,533</u>		<u>24,378</u>
Fund balance, end of year		<u>\$43,408</u>		<u>\$46,533</u>

# County of Kendall, Illinois

State's Attorney Drug Enforcement Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Drug fines forfeited	\$2,000	\$5,936	\$3,936	\$3,506
Total revenues	2,000	5,936	3,936	3,506
Expenditures -				
Judiciary and courts -				
Drug abuse prevention	10,000	865	9,135	2,913
Total expenditures	10,000	865	9,135	2,913
Net change in fund balances	<u>(\$8,000)</u>	5,071	<u>\$13,071</u>	593
Fund balance, beginning of year		<u>36,455</u>		<u>35,862</u>
Fund balance, end of year		<u>\$41,526</u>		<u>\$36,455</u>

# County of Kendall, Illinois

## Senior Citizens Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$343,678	\$342,825	(\$853)	\$341,074
Interest	0	32	32	0
<b>Total revenues</b>	<b>343,678</b>	<b>342,857</b>	<b>(821)</b>	<b>341,074</b>
Expenditures -				
Public health:				
Fox Valley Older Adults	259,000	54,279	204,721	53,748
Fox Valley YMCA	0	997	(997)	991
Prairie State Legal Services	0	7,011	(7,011)	6,440
Visiting Nurses Association	0	8,010	(8,010)	7,926
CNN	0	16,498	(16,498)	15,604
Village of Oswego	0	38,021	(38,021)	38,144
Senior Companion Program	0	15,263	(15,263)	15,357
Senior Services Assoc. Inc.	0	119,010	(119,010)	118,395
<b>Total expenditures</b>	<b>259,000</b>	<b>259,089</b>	<b>(89)</b>	<b>256,605</b>
Excess (deficiency) of revenues over (under) expenditures	84,678	83,768	(910)	84,469
Other financing sources (uses) -				
Operating transfers out:				
Kendall Area Transit	(25,500)	(25,507)	(7)	(25,264)
HHS	(59,178)	(59,161)	17	(58,631)
<b>Total other financing sources (uses)</b>	<b>(84,678)</b>	<b>(84,668)</b>	<b>(10)</b>	<b>(83,895)</b>
Net change in fund balance	<u>\$0</u>	<u>(900)</u>	<u>\$900</u>	574
Fund balance, beginning of year		<u>905</u>		<u>331</u>
Fund balance, end of year		<u>\$5</u>		<u>\$905</u>

# County of Kendall, Illinois

## Courthouse Restoration Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$1,500	\$2,570	\$1,070	\$2,550
Total revenues	1,500	2,570	1,070	2,550
Expenditures -				
County development - Restoration expenses	2,000	0	2,000	1,200
Total expenditures	2,000	0	2,000	1,200
Net change in fund balances	<u>(\$500)</u>	2,570	<u>\$3,070</u>	1,350
Fund balance, beginning of year		<u>4,055</u>		<u>2,705</u>
Fund balance, end of year		<u>\$6,625</u>		<u>\$4,055</u>

# County of Kendall, Illinois

## Tax Sale Automation Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by county treasurer	\$12,250	\$12,313	\$63	\$12,514
Total revenues	12,250	12,313	63	12,514
Expenditures -				
General control and administration:				
Salaries	12,000	10,980	1,020	8,521
Treasurer automation costs	17,000	14,660	2,340	16,269
Total expenditures	29,000	25,640	3,360	24,790
Net change in fund balances	<u>(\$16,750)</u>	<u>(13,327)</u>	<u>\$3,423</u>	<u>(12,276)</u>
Fund balance, beginning of year		<u>26,178</u>		<u>38,454</u>
Fund balance, end of year		<u>\$12,851</u>		<u>\$26,178</u>

# County of Kendall, Illinois

Circuit Clerk Document Storage Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$200,000	\$152,332	(\$47,668)	\$176,831
<b>Total revenues</b>	<b>200,000</b>	<b>152,332</b>	<b>(47,668)</b>	<b>176,831</b>
Expenditures -				
Judiciary and courts:				
Court document storage costs	62,500	71,408	(8,908)	27,266
Salaries	172,319	156,601	15,718	140,322
<b>Total expenditures</b>	<b>234,819</b>	<b>228,009</b>	<b>6,810</b>	<b>167,588</b>
Net change in fund balances	<u>(\$34,819)</u>	<u>(75,677)</u>	<u>(\$40,858)</u>	9,243
Fund balance, beginning of year		<u>851,306</u>		<u>842,063</u>
Fund balance, end of year		<u>\$775,629</u>		<u>\$851,306</u>

# County of Kendall, Illinois

## Law Library

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues -</b>				
. Revenues from services, fines and forfeitures -				
Law library fees	\$65,000	\$56,118	(\$8,882)	\$64,532
<b>Total revenues</b>	<b>65,000</b>	<b>56,118</b>	<b>(8,882)</b>	<b>64,532</b>
<b>Expenditures -</b>				
Judiciary and courts:				
Salaries	9,808	10,204	(396)	10,385
Online services	46,808	51,058	(4,250)	35,908
Office supplies and equipment	0	14,519	(14,519)	9,290
Books/subscriptions	30,000	39,755	(9,755)	44,926
<b>Total expenditures</b>	<b>86,616</b>	<b>115,536</b>	<b>(28,920)</b>	<b>100,509</b>
<b>Net change in fund balances</b>	<b><u>(\$21,616)</u></b>	<b><u>(59,418)</u></b>	<b><u>(\$37,802)</u></b>	<b><u>(35,977)</u></b>
<b>Fund balance, beginning of year</b>		<b><u>249,763</u></b>		<b><u>285,740</u></b>
<b>Fund balance, end of year</b>		<b><u>\$190,345</u></b>		<b><u>\$249,763</u></b>

# County of Kendall, Illinois

## Geographic Information System - Mapping Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenues from services, fines and forfeitures - Fees	\$288,000	\$289,121	\$1,121	\$412,673
Other revenue - Miscellaneous revenue	0	0	0	1,461
<b>Total revenues</b>	<b>288,000</b>	<b>289,121</b>	<b>1,121</b>	<b>414,134</b>
<b>Expenditures:</b>				
General control and administration:				
GIS expenditures	76,300	56,964	19,336	63,994
Office supplies	1,000	262	738	58
Salaries	266,433	276,725	(10,292)	155,074
Postage	300	5	295	2
Plotter supplies	5,000	1,615	3,385	624
Dues and memberships	1,000	520	480	50
Mileage	1,000	0	1,000	0
Training	3,000	0	3,000	0
Conferences	4,000	0	4,000	0
Aerial reflight	100,000	84,540	15,460	0
<b>Total expenditures</b>	<b>458,033</b>	<b>420,631</b>	<b>37,402</b>	<b>219,802</b>
Excess (deficiency) of revenues over (under) expenditures	(170,033)	(131,510)	38,523	194,332
<b>Other financing sources (uses):</b>				
Operating transfers out:				
General Fund	(37,854)	(22,972)	14,882	(25,718)
Capital Improvement	(48,000)	(48,000)	0	0
IMRF/FICA	(52,071)	(29,670)	22,401	(28,326)
<b>Total other financing sources (uses)</b>	<b>(137,925)</b>	<b>(100,642)</b>	<b>37,283</b>	<b>(54,044)</b>
Net change in fund balance	<u>(\$307,958)</u>	<u>(232,152)</u>	<u>(\$75,806)</u>	140,288
Fund balance, beginning of year		<u>856,848</u>		<u>716,560</u>
Fund balance, end of year		<u>\$624,696</u>		<u>\$856,848</u>

# County of Kendall, Illinois

Geographic Information System - Recorder Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$52,000	\$35,765	(\$16,235)	\$51,549
Total revenues	52,000	35,765	(16,235)	51,549
Expenditures -				
General control and administration -				
Salaries	41,408	42,641	(1,233)	40,883
Total expenditures	41,408	42,641	(1,233)	40,883
Net change in fund balances	<u>\$10,592</u>	(6,876)	<u>(\$17,468)</u>	10,666
Fund balance, beginning of year		<u>118,456</u>		<u>107,790</u>
Fund balance, end of year		<u>\$111,580</u>		<u>\$118,456</u>

# County of Kendall, Illinois

## County Health and Human Services Department Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Revenues:</b>				
Property taxes	\$757,000	\$755,224	(\$1,776)	\$751,315
<b>Revenue from services:</b>				
Direct care - fees	110,300	97,127	(13,173)	95,383
Inspection fees - wells and septic	6,502	13,500	6,998	7,700
Inspection fees - restaurants	168,981	194,506	25,525	175,032
Tanning fees	1,050	800	(250)	975
Kendall County well permit fee	4,500	13,270	8,770	8,220
Solid waste fees	1,700	2,025	325	1,725
Immunization clinic	6,400	4,698	(1,702)	7,595
Hepatitis B shots	33,050	24,255	(8,795)	30,435
Flu clinic	0	390	390	910
Tuberculosis board contract	14,250	16,420	2,170	11,828
Facility utilization contract	16,500	0	(16,500)	15,296
DCFS counseling	2,850	5,026	2,176	4,350
Coffee revenue	600	394	(206)	820
Radon test kit fees	14,000	8,914	(5,086)	9,743
Fox Valley United Way	25,200	26,100	900	26,425
	405,883	407,425	1,542	396,437
<b>Revenue from grants:</b>				
State public health grant	60,041	126,402	66,361	63,201
Mental health grants	97,172	110,192	13,020	91,545
Public aid - family case management	159,120	92,164	(66,956)	170,036
State grant - tobacco prevention	31,643	35,881	4,238	23,000
State grant - family case management	89,574	64,240	(25,334)	105,037
Groundwater grant	0	0	0	9,760
We Choose Health grant	98,587	89,808	(8,779)	93,969
In-Person Counselor	39,750	33,216	(6,534)	6,936
Non-community well grant	1,600	1,213	(387)	913
Public aid - immunizations	39,900	22,532	(17,368)	32,094
State grant - lead prevention	3,250	3,240	(10)	2,825
Community services block grant	0	91,804	91,804	0
Radon grant	0	11,019	11,019	0
Bio-terrorism grant	120,321	108,452	(11,869)	154,928
Title III NIAA aging	6,900	6,595	(305)	6,978
WIC grant	151,316	162,838	11,522	207,877
Supplemental nutrition - WIC	575,000	0	(575,000)	656,240
K/G CAT grants from DCEO	1,614,838	1,596,331	(18,507)	2,836,619
West Nile virus grant	27,723	31,387	3,664	22,724
FCM - homeless services	10,710	10,710	0	12,124
Donated vaccines	180,000	0	(180,000)	63,477
	3,307,445	2,598,024	(709,421)	4,560,283
<b>Interest</b>				
	65	154	89	1,570

# County of Kendall, Illinois

County Health and Human Services Department Fund

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

Budget and Actual - (Continued)

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues (continued):				
Miscellaneous:				
Donations	0	0	0	66,614
Gain/(loss) on cash investments	0	0	0	(1,198)
Miscellaneous income	10,000	27,115	17,115	29,400
	10,000	27,115	17,115	94,816
<b>Total revenues</b>	<b>4,480,393</b>	<b>3,787,942</b>	<b>(692,451)</b>	<b>5,804,421</b>
Expenditures:				
Salary - administration	570,012	574,379	(4,367)	552,686
Salary - admissions services/evaluation	390,639	388,474	2,165	352,636
Salary - behavioral heal unit	649,005	640,405	8,600	613,404
Salary - pubic health unit	877,019	818,405	58,614	743,993
Salary - information services	0	0	0	4,038
Salary - overtime	2,500	0	2,500	0
Mileage	34,000	17,842	16,158	18,163
Supplies - non-medical	53,027	35,289	17,738	25,500
Supplies - medical	9,200	3,595	5,605	4,038
Community education supplies	5,000	8,355	(3,355)	1,058
Postage	5,775	5,763	12	4,746
Telephone	6,525	6,222	303	6,510
Conferences and training	24,450	17,710	6,740	14,696
Printing	14,800	6,255	8,545	13,240
Advertising - personnel	11,350	7,029	4,321	3,452
Administrative rent	145,814	145,814	0	327,761
Direct client assistance	1,369,501	1,822,807	(453,306)	1,916,139
Dues and subscriptions	11,190	14,766	(3,576)	8,087
Capital expenditures	37,500	5,112	32,388	21,715
Contractual services	232,836	168,543	64,293	159,737
Hepatitis B vaccine	41,000	20,635	20,365	27,122
Vehicle maintenance	4,500	5,552	(1,052)	1,685
Solid waste	0	0	0	1,526
Building maintenance	0	338	(338)	0
Vaccines	180,000	74,089	105,911	93,220
CARF	5,000	5,217	(217)	11,396
IPLAN	2,000	0	2,000	0
Supplemental food coupons	575,000	0	575,000	656,240
Psychological testing materials	2,000	0	2,000	0
Miscellaneous expense	0	10	(10)	0
Refunds	2,950	32,848	(29,898)	6,392
<b>Total expenditures</b>	<b>5,262,593</b>	<b>4,825,454</b>	<b>437,139</b>	<b>5,589,180</b>

# County of Kendall, Illinois

County Health and Human Services Department Fund

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

Budget and Actual - (Continued)

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Excess (deficiency) of revenues over (under) expenditures	(782,200)	(1,037,512)	(255,312)	215,241
Other financing sources (uses):				
Operating transfers out:				
General fund	(140,000)	(140,000)	0	0
HHS	0	(66,935)	(66,935)	0
Insurance reimbursement	(13,600)	(13,600)	0	(13,600)
	(153,600)	(220,535)	(66,935)	(13,600)
Operating transfers in:				
Mental Health Fund	804,000	802,898	(1,102)	798,802
Senior Citizens Fund	59,178	59,161	(17)	58,631
	863,178	862,059	(1,119)	857,433
Total other financing sources (uses)	709,578	641,524	(68,054)	843,833
Net change in fund balance	<u>(\$72,622)</u>	<u>(395,988)</u>	<u>\$323,366</u>	1,059,074
Fund balance, beginning of year as previously reported		3,239,096		2,222,014
Prior period adjustment		<u>0</u>		<u>(41,992)</u>
Fund balance, beginning of year as restated		<u>3,239,096</u>		<u>2,180,022</u>
Fund balance, end of year		<u>\$2,843,108</u>		<u>\$3,239,096</u>

# County of Kendall, Illinois

Restricted for WIC Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Interest	\$0	\$1,128	\$1,128	\$0
Total revenues	0	1,128	1,128	0
Expenditures	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	0	1,128	1,128	0
Other financing sources (uses) - Operating transfers in - HHS Fund	0	66,935	66,935	0
Total other financing sources (uses)	0	66,935	(66,935)	0
Net change in fund balance	<u>\$0</u>	68,063	<u>(\$68,063)</u>	0
Fund balance, beginning of year		<u>0</u>		<u>0</u>
Fund balance, end of year		<u>\$68,063</u>		<u>\$0</u>

# County of Kendall, Illinois

Sheriff Prevention Alcohol Criminal Violence Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$13,200	\$17,821	\$4,621	\$16,982
Total revenues	13,200	17,821	4,621	16,982
Expenditures -				
Public safety -				
Equipment	17,000	13,369	3,631	2,200
Total expenditures	17,000	13,369	3,631	2,200
Net change in fund balances	<u>(\$3,800)</u>	4,452	<u>\$8,252</u>	14,782
Fund balance, beginning of year		<u>42,750</u>		<u>27,968</u>
Fund balance, end of year		<u>\$47,202</u>		<u>\$42,750</u>

# County of Kendall, Illinois

Coroner's Death Certificate Grant Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue - Receipts - grant and fees	\$0	\$4,320	\$4,320	\$4,700
Interest	0	1	1	1
<b>Total revenues</b>	<b>0</b>	<b>4,321</b>	<b>4,321</b>	<b>4,701</b>
<b>Expenditures -</b>				
General control and administration:				
Office equipment	167	4,098	(3,931)	1,446
Cell phone equipment	167	173	(6)	347
Vehicle equipment	167	40	127	3,759
Scene/investigation equipment	167	2,396	(2,229)	2,274
Morgue equipment	167	0	167	0
Expenditures	167	79	88	0
<b>Total expenditures</b>	<b>1,002</b>	<b>6,786</b>	<b>(5,784)</b>	<b>7,826</b>
<b>Net change in fund balances</b>	<b><u>(\$1,002)</u></b>	<b><u>(2,465)</u></b>	<b><u>(\$1,463)</u></b>	<b><u>(3,125)</u></b>
Fund balance, beginning of year		<u>4,607</u>		<u>7,732</u>
Fund balance, end of year		<u><u>\$2,142</u></u>		<u><u>\$4,607</u></u>

# County of Kendall, Illinois

Sale in Error Interest Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues -</b>				
Revenues from services, fines and forfeitures -				
Tax sale revenue	\$36,000	\$266,472	\$230,472	\$35,400
<b>Total revenues</b>	<b>36,000</b>	<b>266,472</b>	<b>230,472</b>	<b>35,400</b>
<b>Expenditures -</b>				
General control and administration -				
Reimbursements	25,000	735,400	(710,400)	147,912
<b>Total expenditures</b>	<b>25,000</b>	<b>735,400</b>	<b>(710,400)</b>	<b>147,912</b>
Excess (deficiency) of revenues over (under) expenditures	11,000	(468,928)	(479,928)	(112,512)
<b>Other financing sources (uses):</b>				
Operating transfers in -				
General Fund	0	0	0	47,912
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47,912</b>
<b>Net change in fund balance</b>	<b>\$11,000</b>	<b>(468,928)</b>	<b>\$479,928</b>	<b>(64,600)</b>
Fund balance, beginning of year		35,400		100,000
Fund balance (deficit), end of year		<u>(\$433,528)</u>		<u>\$35,400</u>

# County of Kendall, Illinois

CSBG-Revolving Loan Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$11	\$1,016	\$1,005	\$13
Other revenue:				
Receipts	14,296	410	(13,886)	846
Dividends	0	0	0	10,000
	14,296	410	(13,886)	10,846
Total revenues	14,307	1,426	(12,881)	10,859
Expenditures -				
General control and administration -				
Disaster victim assistance	0	0	0	15,199
Total expenditures	0	0	0	15,199
Net change in fund balances	<u>\$14,307</u>	1,426	<u>(\$12,881)</u>	(4,340)
Fund balance, beginning of year		<u>80,017</u>		<u>84,357</u>
Fund balance, end of year		<u>\$81,443</u>		<u>\$80,017</u>

# County of Kendall, Illinois

Child Advocacy Center Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures	1,000	0	1,000	0
Net change in fund balances	<u>(\$1,000)</u>	0	<u>\$1,000</u>	0
Fund balance, beginning of year		<u>4,107</u>		<u>4,107</u>
Fund balance, end of year		<u>\$4,107</u>		<u>\$4,107</u>

# County of Kendall, Illinois

Highway - Restricted Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue				
Grants	\$0	\$7,000	\$7,000	\$2,000
Total revenues	0	7,000	7,000	2,000
Expenditures -				
Streets and Highways	0	9,000	(9,000)	0
Net change in fund balances	<u>\$0</u>	<u>(2,000)</u>	<u>(\$2,000)</u>	2,000
Fund balance, beginning of year		<u>315,969</u>		<u>313,969</u>
Fund balance, end of year		<u>\$313,969</u>		<u>\$315,969</u>

# County of Kendall, Illinois

Rental Housing Support Program Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - RHSP fees	\$234,000	\$142,272	(\$91,728)	\$213,795
Total revenues	234,000	142,272	(91,728)	213,795
Expenditures -				
General control and administration - Equipment	234,000	187,137	46,863	168,930
Total expenditures	234,000	187,137	46,863	168,930
Net change in fund balances	<u>\$0</u>	(44,865)	<u>(\$44,865)</u>	44,865
Fund balance, beginning of year		<u>44,865</u>		<u>0</u>
Fund balance, end of year		<u>\$0</u>		<u>\$44,865</u>

# County of Kendall, Illinois

## Animal Population Control Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$10,000	\$16,460	\$6,460	\$11,205
Total revenues	10,000	16,460	6,460	11,205
Expenditures -				
Public safety -				
Spay and neuter expenses	15,000	7,154	7,846	7,986
Total expenditures	15,000	7,154	7,846	7,986
Net change in fund balances	<u>(\$5,000)</u>	9,306	<u>\$14,306</u>	3,219
Fund balance, beginning of year		<u>63,578</u>		<u>60,359</u>
Fund balance, end of year		<u>\$72,884</u>		<u>\$63,578</u>

# County of Kendall, Illinois

## State Pet Population Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$3,500	\$1,845	(\$1,655)	\$3,760
Total revenues	3,500	1,845	(1,655)	3,760
Expenditures -				
Remittance to State	3,500	0	3,500	0
Net change in fund balances	<u>\$0</u>	1,845	<u>\$1,845</u>	3,760
Fund balance, beginning of year		<u>4,020</u>		<u>260</u>
Fund balance, end of year		<u>\$5,865</u>		<u>\$4,020</u>

# County of Kendall, Illinois

Transportation Alternatives Program Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures -				
Highway and bridges -				
Path/sidewalk construction	75,000	27,084	47,916	10,000
Total expenditures	75,000	27,084	47,916	10,000
Excess (deficiency) of revenues over (under) expenditures	(75,000)	(27,084)	47,916	(10,000)
Other financing sources (uses):				
Operating transfers in -				
Sales Tax	50,000	50,000	0	50,000
Total other financing sources (uses)	50,000	50,000	0	50,000
Net change in fund balance	<u>(\$25,000)</u>	22,916	<u>(\$47,916)</u>	40,000
Fund balance, beginning of year		<u>40,000</u>		<u>0</u>
Fund balance, end of year		<u>\$62,916</u>		<u>\$40,000</u>

# County of Kendall, Illinois

County Special Reserve Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue:				
Grant - tobacco	\$0	\$1,100	\$1,100	\$1,100
Grant - enforcement	0	23,630	23,630	12,158
Grants - IEMA	0	6,050	6,050	10,100
SCAAP grant	0	0	0	7,124
	0	30,780	30,780	30,482
Interest	0	32	32	32
<b>Total revenues</b>	<b>0</b>	<b>30,812</b>	<b>30,812</b>	<b>30,514</b>
<b>Expenditures -</b>				
Public safety:				
Salaries - enforcement	20,176	5,512	14,664	8,623
Salaries - nuclear	0	0	0	89
Nuclear grant expense	0	5,464	(5,464)	0
Miscellaneous cleaning expense	0	32,993	(32,993)	12,431
<b>Total expenditures</b>	<b>20,176</b>	<b>43,969</b>	<b>(23,793)</b>	<b>21,143</b>
<b>Net change in fund balances</b>	<b><u>(\$20,176)</u></b>	<b>(13,157)</b>	<b><u>\$7,019</u></b>	<b>9,371</b>
Fund balance, beginning of year		<u>134,726</u>		<u>125,355</u>
Fund balance, end of year		<u><u>\$121,569</u></u>		<u><u>\$134,726</u></u>

# County of Kendall, Illinois

## Restricted Economic Development Grant Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$2,715	\$4,063	\$1,348	\$242
Other revenue - EDC surplus	17,120	978	(16,142)	7,500
Total revenues	19,835	5,041	(14,794)	7,742
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	19,835	5,041	(14,794)	7,742
Other financing sources (uses):				
Operating transfers out - EDC Fund	(1,500)	(1,500)	0	(1,000)
Total other financing sources (uses)	(1,500)	(1,500)	0	(1,000)
Net change in fund balance	<u>\$18,335</u>	3,541	<u>\$14,794</u>	6,742
Fund balance, beginning of year		<u>2,019,935</u>		<u>2,013,193</u>
Fund balance, end of year		<u>\$2,023,476</u>		<u>\$2,019,935</u>

# County of Kendall, Illinois

Circuit Clerk Operation/Administration Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$18,000	\$21,007	\$3,007	\$20,797
Total revenues	18,000	21,007	3,007	20,797
Expenditures -				
Judiciary and courts				
Salaries	14,413	14,717	(304)	33,504
Total expenditures	14,413	14,717	(304)	33,504
Net change in fund balances	<u>\$3,587</u>	6,290	<u>\$2,703</u>	(12,707)
Fund balance, beginning of year		<u>7,184</u>		<u>19,891</u>
Fund balance, end of year		<u>\$13,474</u>		<u>\$7,184</u>

# County of Kendall, Illinois

## Kendall County Area Transit Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Intergovernmental revenue:				
Municipal contributions	\$97,528	\$96,438	(\$1,090)	\$191,875
Grants - IL DOAP	520,000	616,349	96,349	587,471
Grants - RTA New Freedom	0	0	0	77,676
Grants - Secion 5311	55,578	55,578	0	112,823
	<u>673,106</u>	<u>768,365</u>	<u>95,259</u>	<u>969,845</u>
Revenue from services, fines an forfeitures -				
Contract revenue	55,694	87,527	31,833	61,351
Interest				
	100	227	127	205
<b>Total revenues</b>	<u>728,900</u>	<u>856,119</u>	<u>127,219</u>	<u>1,031,401</u>
<b>Expenditures -</b>				
General control and administration:				
Contractual services	755,318	1,035,893	(280,575)	929,034
Equipment and vehicles	17,000	1,791	15,209	627
<b>Total expenditures</b>	<u>772,318</u>	<u>1,037,684</u>	<u>(265,366)</u>	<u>929,661</u>
Excess (deficiency) of revenues over (under) expenditures	(43,418)	(181,565)	(138,147)	101,740
<b>Other financing sources (uses):</b>				
Operating transfers in:				
General Fund	25,500	25,500	0	25,500
Social Services for senior citizens	25,500	25,507	7	25,264
	<u>51,000</u>	<u>51,007</u>	<u>7</u>	<u>50,764</u>
Operating transfers out -				
Liability Insurance Fund	(2,000)	(2,000)	0	(896)
<b>Total other financing sources (uses)</b>	<u>49,000</u>	<u>49,007</u>	<u>(7)</u>	<u>49,868</u>
<b>Net change in fund balance</b>	<u>\$5,582</u>	<u>(132,558)</u>	<u>\$138,140</u>	151,608
Fund balance, beginning of year		<u>339,892</u>		<u>188,284</u>
Fund balance, end of year		<u>\$207,334</u>		<u>\$339,892</u>

# County of Kendall, Illinois

Coroner's Special Fees Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014		Variance with Final Budget	2013 Actual
	Budget	Actual		
<b>Revenues -</b>				
Revenue from services, fines and forfeitures - Fees	\$4,000	\$8,670	\$4,670	\$4,450
<b>Total revenues</b>	<b>4,000</b>	<b>8,670</b>	<b>4,670</b>	<b>4,450</b>
<b>Expenditures -</b>				
General control and administration:				
Office supplies	167	2,829	(2,662)	1,046
Mileage	167	0	167	290
Training expenses	167	3,495	(3,328)	4,943
Clothing allowance	167	1,277	(1,110)	950
Morgue supplies	167	0	167	2,813
Other expenditures	167	2,027	(1,860)	732
<b>Total expenditures</b>	<b>1,002</b>	<b>9,628</b>	<b>(8,626)</b>	<b>10,774</b>
<b>Net change in fund balances</b>	<b>\$2,998</b>	<b>(958)</b>	<b>(\$3,956)</b>	<b>(6,324)</b>
Fund balance, beginning of year		5,484		11,808
Fund balance, end of year		\$4,526		\$5,484

# County of Kendall, Illinois

## Public Building Commission Lease Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Taxes -				
Property taxes	\$0	\$0	\$0	\$178,884
Interest	0	3	3	12
Total revenues	0	3	3	178,896
Expenditures -				
General control and administration -				
Public building commission lease	183,000	183,000	0	180,000
Total expenditures	183,000	183,000	0	180,000
Excess (deficiency) of revenues over (under) expenditures	(183,000)	(182,997)	3	(1,104)
Other financing sources (uses):				
Operating transfers in -				
Transfer in	183,000	183,000	0	3,500
Total other financing sources (uses)	183,000	183,000	0	3,500
Net change in fund balance	<u>\$0</u>	<u>3</u>	<u>(\$3)</u>	<u>2,396</u>
Fund balance, beginning of year		<u>2,859</u>		<u>463</u>
Fund balance, end of year		<u>\$2,862</u>		<u>\$2,859</u>

# County of Kendall, Illinois

## Sheriff Vehicle Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$28,000	\$20,022	(\$7,978)	\$47,068
Total revenues	28,000	20,022	(7,978)	47,068
Expenditures -				
Public safety				
Vehicle Maintenance	27,000	25,474	1,526	23,732
Total expenditures	27,000	25,474	1,526	23,732
Net change in fund balances	<u>\$1,000</u>	(5,452)	<u>(\$6,452)</u>	23,336
Fund balance, beginning of year		<u>46,442</u>		<u>23,106</u>
Fund balance, end of year		<u>\$40,990</u>		<u>\$46,442</u>

# County of Kendall, Illinois

Sheriff E-Ticket Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines/fees collected	\$2,600	\$2,379	(\$221)	\$3,181
<b>Total revenues</b>	<b>2,600</b>	<b>2,379</b>	<b>(221)</b>	<b>3,181</b>
Expenditures	2,000	0	2,000	0
Net change in fund balances	<u>\$600</u>	2,379	<u>\$1,779</u>	3,181
Fund balance, beginning of year		<u>7,967</u>		<u>4,786</u>
Fund balance, end of year		<u>\$10,346</u>		<u>\$7,967</u>

# County of Kendall, Illinois

Electronic Citation Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$12,000	\$9,318	(\$2,682)	\$9,914
Total revenues	12,000	9,318	(2,682)	9,914
Expenditures	10,000	0	10,000	0
Net change in fund balances	<u>\$2,000</u>	9,318	<u>(\$12,682)</u>	9,914
Fund balance, beginning of year		<u>27,178</u>		<u>17,264</u>
Fund balance, end of year		<u>\$36,496</u>		<u>\$27,178</u>

# County of Kendall, Illinois

Sheriff FTA Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - FTA revenue	\$37,800	\$26,645	(\$11,155)	\$35,566
Total revenues	37,800	26,645	(11,155)	35,566
Expenditures -				
Public safety - FTA expenditures	34,000	31,017	2,983	23,229
Total expenditures	34,000	31,017	2,983	23,229
Net change in fund balances	<u>\$3,800</u>	<u>(4,372)</u>	<u>(\$8,172)</u>	12,337
Fund balance, beginning of year		<u>62,820</u>		<u>50,483</u>
Fund balance, end of year		<u>\$58,448</u>		<u>\$62,820</u>

# County of Kendall, Illinois

## Animal Medical Care Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue -				
Donations and receipts	\$3,000	\$38,755	\$35,755	\$250
Total revenues	3,000	38,755	35,755	250
Expenditures -				
Animal medical care expenses	3,000	4,610	(1,610)	0
Net change in fund balances	<u>\$0</u>	34,145	<u>\$37,365</u>	250
Fund balance, beginning of year		<u>250</u>		<u>0</u>
Fund balance, end of year		<u>\$34,395</u>		<u>\$250</u>

# County of Kendall, Illinois

Salt Storage Building Maintenance Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines & forfeitures -				
Fee revenues	\$2,750	\$5,250	\$2,500	\$2,750
Total revenues	2,750	5,250	2,500	2,750
Expenditures	0	0	0	0
Net change in fund balances	<u>\$2,750</u>	5,250	<u>\$2,500</u>	2,750
Fund balance, beginning of year		<u>5,250</u>		<u>2,500</u>
Fund balance, end of year		<u>\$10,500</u>		<u>\$5,250</u>

# County of Kendall, Illinois

County Clerk Death Certificate Surcharge Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental revenue -				
Grant revenue	\$0	\$1,412	\$1,412	\$1,375
Total revenues	0	1,412	1,412	1,375
Expenditures -				
General control and administration -				
Grant expenditures	1,375	1,415	(40)	2,549
Total expenditures	1,375	1,415	(40)	2,549
Net change in fund balances	<u>(\$1,375)</u>	(3)	<u>\$1,372</u>	(1,174)
Fund balance, beginning of year		<u>0</u>		<u>1,174</u>
Fund balance (deficit), end of year		<u>(\$3)</u>		<u>\$0</u>

# County of Kendall, Illinois

## Jail Commissary Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Revenue from services, fines and forfeitures - Revenue	\$78,000	\$66,000	(\$12,000)	\$102,500
Interest	16	32	16	34
<b>Total revenues</b>	<b>78,016</b>	<b>66,032</b>	<b>(11,984)</b>	<b>102,534</b>
<b>Expenditures -</b>				
Public safety:				
Inmate supplies	25,000	21,019	3,981	16,052
Inmate medical	70,000	68,358	1,642	71,297
<b>Total expenditures</b>	<b>95,000</b>	<b>89,377</b>	<b>5,623</b>	<b>87,349</b>
<b>Net change in fund balances</b>	<b><u>(\$16,984)</u></b>	<b><u>(23,345)</u></b>	<b><u>(\$6,361)</u></b>	<b>15,185</b>
Fund balance, beginning of year		<u>102,576</u>		<u>87,391</u>
Fund balance, end of year		<u>\$79,231</u>		<u>\$102,576</u>

# County of Kendall, Illinois

Hire Back Transportation Safety Highway Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$125	\$0	(\$125)	\$0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$125</u>	0	<u>(\$125)</u>	0
Fund balance, beginning of year		<u>125</u>		<u>125</u>
Fund balance, end of year		<u>\$125</u>		<u>\$125</u>

# County of Kendall, Illinois

## Sheriff's Range Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Fees	\$4,500	\$4,000	(\$500)	\$4,000
Interest	0	27	27	22
Total revenues	4,500	4,027	(473)	4,022
Expenditures -				
Public safety: Expenditures	5,000	905	4,095	6,357
Total expenditures	5,000	905	4,095	6,357
Net change in fund balances	<u>(\$500)</u>	3,122	<u>\$3,622</u>	(2,335)
Fund balance, beginning of year		<u>27,610</u>		<u>29,945</u>
Fund balance, end of year		<u>\$30,732</u>		<u>\$27,610</u>

# County of Kendall, Illinois

State's Attorney Records Automation Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - Fees	\$5,000	\$6,490	\$1,490	\$6,437
Total revenues	5,000	6,490	1,490	6,437
Expenditures -				
Judiciary and courts - Miscellaneous expense	0	0	0	486
Total expenditures	0	0	0	486
Net change in fund balances	<u>\$5,000</u>	6,490	<u>\$1,490</u>	5,951
Fund balance, beginning of year		<u>7,701</u>		<u>1,750</u>
Fund balance, end of year		<u>\$14,191</u>		<u>\$7,701</u>

# County of Kendall, Illinois

HIDTA Grant Fund

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

Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental - Grant revenue	\$0	\$580,824	\$580,824	\$1,489,040
Other revenue	0	922	922	0
Total revenues	0	581,746	581,746	1,489,040
Expenditures -				
Public safety:				
Facilities	0	306,813	(306,813)	1,453,697
Services	0	176,812	(176,812)	198,341
Equipment	0	14,712	(14,712)	15,486
Other	0	3,500	(3,500)	0
Total expenditures	0	501,837	(501,837)	1,667,524
Net change in fund balances	<u>\$0</u>	<u>79,909</u>	<u>\$79,909</u>	(178,484)
Fund balance (deficit), beginning of year		<u>(178,484)</u>		<u>0</u>
Fund balance (deficit), end of year		<u><u>(\$98,575)</u></u>		<u><u>(\$178,484)</u></u>

# County of Kendall, Illinois

## HAVA Grant Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$0	\$53,249	\$53,249	\$19,308
Total revenues	0	53,249	53,249	19,308
Expenditures -				
General control				
Grant expense	50,000	5,848	44,152	0
Excess (deficiency) of revenues over (under) expenditures	(50,000)	47,401	9,097	19,308
Other financing sources (uses):				
Operating transfers out -				
General Fund	0	(93,665)	(93,665)	0
Total other financing sources (uses)	0	(93,665)	(93,665)	0
Net change in fund balances	<u>(\$50,000)</u>	<u>(46,264)</u>	<u>\$3,736</u>	19,308
Fund balance, beginning of year		<u>19,308</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$26,956)</u>		<u>\$19,308</u>

# County of Kendall, Illinois

## Capital Improvement Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental:				
Video gaming tax	\$12,000	\$25,541	\$13,541	\$5,894
Lease income - KenCom	108,400	109,100	700	100,000
Other revenue (state grants)	0	0	0	7,700
<b>Total revenues</b>	<b>120,400</b>	<b>134,641</b>	<b>14,241</b>	<b>113,594</b>
Expenditures -				
General control	1,118,200	1,034,452	83,748	64,099
<b>Total expenditures</b>	<b>1,118,200</b>	<b>1,034,452</b>	<b>83,748</b>	<b>64,099</b>
Excess (deficiency) of revenues over (under) expenditures	(997,800)	(899,811)	97,989	49,495
Other financing sources (uses):				
Operating transfers in -				
General Fund	102,000	102,000	0	
GIS Mapping Fund	48,000	48,000	0	150,000
<b>Total other financing sources (uses)</b>	<b>150,000</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
Net change in fund balance	<u>(\$847,800)</u>	<u>(749,811)</u>	<u>(\$97,989)</u>	199,495
Fund balance, beginning of year		<u>1,517,754</u>		<u>1,318,259</u>
Fund balance, end of year		<u>\$767,943</u>		<u>\$1,517,754</u>

# County of Kendall, Illinois

Animal Control Capital Improvement Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$0	\$1,570	\$1,570	\$0
Expenditures -				
Public Safety	10,000	11,671	(1,671)	4,300
Total expenditures	10,000	11,671	(1,671)	4,300
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,101)	(101)	(4,300)
Other financing sources (uses):				
Operating transfers in - Animal Control	10,000	15,000	5,000	10,000
Total other financing sources (uses)	10,000	15,000	5,000	10,000
Net change in fund balance	<u>\$0</u>	4,899	<u>(\$4,899)</u>	5,700
Fund balance, beginning of year		<u>46,762</u>		<u>41,062</u>
Fund balance, end of year		<u>\$51,661</u>		<u>\$46,762</u>

# County of Kendall, Illinois

County Building Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental - Township and municipality contribution	\$7,500	\$7,500	\$0	\$7,500
Total revenues	7,500	7,500	0	7,500
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	7,500	7,500	0	7,500
Other financing sources (uses):				
Operating transfers in - Highway	100,000	100,000	0	100,000
Total other financing sources (uses)	100,000	100,000	0	100,000
Net change in fund balance	<u>\$107,500</u>	107,500	<u>\$0</u>	107,500
Fund balance, beginning of year		<u>532,352</u>		<u>424,852</u>
Fund balance, end of year		<u>\$639,852</u>		<u>\$532,352</u>

# County of Kendall, Illinois

Courthouse Expansion Construction Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$3	\$3	\$14
Other revenue - Reimbursements	0	0	0	28,068
Total revenues	0	3	3	28,082
Expenditures -				
Judiciary and court	15,000	0	15,000	54,688
Total expenditures	15,000	0	15,000	54,688
Net change in fund balances	<u>(\$15,000)</u>	3	<u>\$15,003</u>	(26,606)
Fund balance, beginning of year		<u>4,377</u>		<u>30,983</u>
Fund balance, end of year		<u>\$4,380</u>		<u>\$4,377</u>

# County of Kendall, Illinois

## Public Safety Capital Improvement Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures - Public Safety	2,094,567	86,580	2,007,987	184,025
Total expenditures	2,094,567	86,580	2,007,987	184,025
Excess (deficiency) of revenues over (under) expenditures	(2,094,567)	(86,580)	2,007,987	(184,025)
Other financing sources (uses):				
Operating transfers in:				
General	0	1,032,735	(1,032,735)	300,000
Public Safety	300,000	300,000	0	300,000
Total other financing sources (uses)	300,000	1,332,735	1,032,735	600,000
Net change in fund balance	<u>(\$1,794,567)</u>	1,246,155	<u>(\$3,040,722)</u>	415,975
Fund balance, beginning of year		<u>2,145,039</u>		<u>1,729,064</u>
Fund balance, end of year		<u>\$3,391,194</u>		<u>\$2,145,039</u>

# County of Kendall, Illinois

## Courthouse Debt Service Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Interest	\$250	\$848	\$598	\$693
<b>Total revenues</b>	<b>250</b>	<b>848</b>	<b>598</b>	<b>693</b>
<b>Expenditures:</b>				
Debt service principal:				
Loan payment - 2007A principal	280,000	195,000	85,000	180,000
Loan payment - 2008 principal	950,000	650,000	300,000	510,000
	1,230,000	845,000	385,000	690,000
Debt service interest:				
Loan payment - 2007A interest	95,600	91,616	3,984	102,620
Loan payment - 2008 interest	302,965	290,342	12,623	327,341
Loan payment - 2009 interest	399,148	382,517	16,631	399,148
	797,713	764,475	33,238	829,109
Disclosure and fiscal agent	1,800	2,663	(863)	2,038
<b>Total expenditures</b>	<b>2,029,513</b>	<b>1,612,138</b>	<b>417,375</b>	<b>1,521,147</b>
Excess (deficiency) of revenues over (under) expenditures	(2,029,263)	(1,611,290)	417,973	(1,520,454)
Other financing sources (uses) -				
Operating transfers in:				
General	200,000	200,000	0	200,000
PSST	1,829,513	1,829,513	0	1,474,108
<b>Total other financing sources (uses)</b>	<b>2,029,513</b>	<b>2,029,513</b>	<b>0</b>	<b>1,674,108</b>
Net change in fund balance	<u>\$250</u>	418,223	<u>\$417,973</u>	153,654
Fund balance, beginning of year		<u>848,826</u>		<u>695,172</u>
Fund balance, end of year		<u>\$1,267,049</u>		<u>\$848,826</u>

# County of Kendall, Illinois

## Administrative Debt Service Fund

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

#### Budget and Actual

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$174	\$174	\$134
Other revenue - Rental income	145,814	160,518	14,704	327,761
<b>Total revenues</b>	<b>145,814</b>	<b>160,692</b>	<b>14,878</b>	<b>327,895</b>
Expenditures:				
Debt service principal	155,000	145,000	10,000	140,000
Debt service interest	130,305	130,305	0	133,205
Fiscal agent	600	495	105	1,039
<b>Total expenditures</b>	<b>285,905</b>	<b>275,800</b>	<b>10,105</b>	<b>274,244</b>
Excess (deficiency) of revenues over (under) expenditures	(140,091)	(115,108)	24,983	53,651
Other financing sources (uses) - Operating transfers in	140,091	140,091	0	0
Net change in fund balances	<u>\$0</u>	<u>24,983</u>	<u>\$24,983</u>	53,651
Fund balance, beginning of year		<u>209,746</u>		<u>156,095</u>
Fund balance, end of year		<u>\$234,729</u>		<u>\$209,746</u>

# County of Kendall, Illinois

## Jail Debt Service Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
<b>Revenues:</b>				
Interest	\$0	\$159	\$159	\$164
<b>Total revenues</b>	<b>0</b>	<b>159</b>	<b>159</b>	<b>164</b>
<b>Expenditures:</b>				
Debt service principal	635,000	650,000	(15,000)	405,000
Debt service interest	300,700	300,700	0	329,138
Fiscal agent	600	515	85	588
<b>Total expenditures</b>	<b>936,300</b>	<b>951,215</b>	<b>(14,915)</b>	<b>734,726</b>
Excess (deficiency) of revenues over (under) expenditures	(936,300)	(951,056)	(14,756)	(734,562)
<b>Other financing sources (uses) -</b>				
Operating transfers in	936,300	936,300	0	979,738
<b>Net change in fund balance</b>	<b>\$0</b>	<b>(14,756)</b>	<b>(\$14,756)</b>	<b>245,176</b>
Fund balance, beginning of year		651,347		406,171
Fund balance, end of year		<b>\$636,591</b>		<b>\$651,347</b>

# County of Kendall, Illinois

Administrative Building Bond Proceeds - 2011 Fund

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

For the year ended November 30, 2014

(With Comparative Figures for 2013 as restated)

	2014			2013 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures	0	0	0	0
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	0
Fund balance, beginning of year		<u>5,915</u>		<u>5,915</u>
Fund balance, end of year		<u>\$5,915</u>		<u>\$5,915</u>

**County of Kendall, Illinois**  
 Discretely Presented Component Unit  
 Kendall County Forest Preserve District  
 Balance Sheet  
 November 30, 2014

<b>ASSETS</b>	<b>General Fund</b>	<b>Debt Bond and Interest Series 2007</b>
Cash in bank	\$13,053	\$2,809,040
Receivables:	0	0
Trade	11,409	0
Property taxes	533,913	3,704,125
<b>Total assets</b>	<b>\$558,375</b>	<b>\$6,513,165</b>
<b>LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE</b>		
Current liabilities:		
Accounts payable	\$14,223	\$0
Accrued payroll and compensated absences	45,051	0
Accrued interest	0	937,136
<b>Total liabilities</b>	<b>59,274</b>	<b>937,136</b>
Deferred inflows of resources:		
Unavailable property taxes	533,913	3,704,125
<b>Total deferred inflows of resources</b>	<b>533,913</b>	<b>3,704,125</b>
Fund balances:		
Restricted	0	1,871,904
Unassigned	(34,812)	0
<b>Total fund balances</b>	<b>(34,812)</b>	<b>1,871,904</b>
<b>Total liabilities, deferred inflows of resources, and fund balances</b>	<b>\$558,375</b>	<b>\$6,513,165</b>

Service Funds		Capital Projects Funds				Totals
Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
\$881,488	\$1,552	\$2,646,645	\$841,825	\$19,573	\$7,213,176	
0	0	0	0	0	0	
0	0	0	0	0	11,409	
378,150	0	0	0	0	4,616,188	
<b>\$1,259,638</b>	<b>\$1,552</b>	<b>\$2,646,645</b>	<b>\$841,825</b>	<b>\$19,573</b>	<b>\$11,840,773</b>	

\$0	\$0	\$1,370	\$0	\$0	\$15,593
0	0	0	0	0	45,051
38,525	0	0	0	0	975,661
38,525	0	1,370	0	0	1,036,305
378,150	0	0	0	0	4,616,188
378,150	0	0	0	0	5,652,493
842,963	1,552	2,645,275	841,825	19,573	6,223,092
0	0	0	0	0	(34,812)
842,963	1,552	2,645,275	841,825	19,573	6,188,280
<b>\$1,259,638</b>	<b>\$1,552</b>	<b>\$2,646,645</b>	<b>\$841,825</b>	<b>\$19,573</b>	<b>\$11,840,773</b>

# County of Kendall, Illinois

Discretely Presented Component Unit

Kendall County Forest Preserve District

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2014

	General Fund	Debt Bond and Interest Series 2007
Revenues:		
Property taxes	\$520,626	\$2,996,990
Intergovernmental revenue	0	0
Revenue from service, fine, and forfeitures	81,606	0
Project fund	329,384	0
Interest	116	1,494
Miscellaneous	23,581	0
<b>Total revenues</b>	<b>955,313</b>	<b>2,998,484</b>
Expenditures:		
Current -		
Cultural and recreational	1,143,561	0
Debt service:		
Fees	0	0
Principal	0	500,000
Interest	0	2,250,896
Capital outlay	0	0
Depreciation	0	0
<b>Total expenditures</b>	<b>1,143,561</b>	<b>2,750,896</b>
Excess (deficiency) of revenues over (under) expenditures	(188,248)	247,588
Other financing sources (uses):		
Transfers in	140,000	0
Transfers out	0	0
<b>Total other financing sources (uses)</b>	<b>140,000</b>	<b>0</b>
Net change in fund balances	(48,248)	247,588
Fund balances, beginning of year as restated	13,436	1,624,316
Fund balances (deficit), end of year	(\$34,812)	\$1,871,904

Service Funds		Capital Projects Funds				Totals
Bond and Interest Series 2003	Bond and Interest Series 2009	Capital Projects Series 2007	Project Fund	Capital Projects Series 2009		
\$616,890	\$0	\$0	\$0	\$0	\$4,134,506	
0	0	39,699	0	0	39,699	
0	0	0	0	0	81,606	
0	0	1,170	0	0	330,554	
521	0	2,836	0	43	5,010	
0	0	0	233,423	0	257,004	
617,411	0	43,705	233,423	43	4,848,379	
0	0	95,813	0	5,575	1,244,949	
0	125	0	0	0	125	
265,000	56,000	0	0	0	821,000	
93,183	245	0	0	0	2,344,324	
0	0	13,639	0	26,211	39,850	
0	0	0	0	0	0	
358,183	56,370	109,452	0	31,786	4,450,248	
259,228	(56,370)	(65,747)	233,423	(31,743)	398,131	
0	0	0	0	0	140,000	
0	0	(140,000)	0	0	(140,000)	
0	0	(140,000)	0	0	0	
259,228	(56,370)	(205,747)	233,423	(31,743)	398,131	
583,735	57,922	2,851,022	608,402	51,316	5,790,149	
\$842,963	\$1,552	\$2,645,275	\$841,825	\$19,573	\$6,188,280	

County of Kendall, Illinois  
 Discretely Presented Component Unit  
 Kendall County Public Building Commission  
 Balance Sheet  
 October 31, 2014

ASSETS	Governmental Activities		Business-type	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
Cash in bank	\$286,871	\$344,600	\$4,288	\$635,759
Capital assets:				
Land	0	0	2,690,000	2,690,000
Buildings	0	0	31,080,145	31,080,145
Building and improvements	0	0	0	0
Equipment	0	0	1,264,038	1,264,038
Accumulated depreciation	0	0	(15,196,469)	(15,196,469)
<b>Total assets</b>	<b>\$286,871</b>	<b>\$344,600</b>	<b>\$19,842,002</b>	<b>\$20,473,473</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Current liabilities:				
Accrued interest	\$0	\$0	\$0	\$0
Due within one year	0	0	0	0
Long-term liabilities -	0	0	0	0
Due in more than one year	0	0	165,000	165,000
<b>Total liabilities</b>	<b>0</b>	<b>0</b>	<b>165,000</b>	<b>165,000</b>
Fund balances :				
Invested in capital assets, net of related debt	0	0	19,672,714	19,672,714
Restricted	286,871	344,600	4,288	635,759
<b>Total fund balances</b>	<b>286,871</b>	<b>344,600</b>	<b>19,677,002</b>	<b>20,308,473</b>
<b>Total liabilities and fund balances</b>	<b>\$286,871</b>	<b>\$344,600</b>	<b>\$19,842,002</b>	<b>\$20,473,473</b>

# County of Kendall, Illinois

Discretely Presented Component Unit

Kendall County Public Building Commission

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended October 31, 2014

	Governmental Activities		Business-type Activities	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
<b>Revenues:</b>				
Investment income	\$209	\$332	\$18	\$559
Rental income	0	0	183,000	183,000
Miscellaneous	0	0	0	0
<b>Total revenues</b>	<b>209</b>	<b>332</b>	<b>183,018</b>	<b>183,559</b>
<b>Expenditures:</b>				
<b>Current:</b>				
Administrative expenditures	0	515	0	515
Project costs	0	10,770	0	10,770
Audit expenditures	0	3,000	0	3,000
Reimbursement	0	438	0	438
Miscellaneous	0	0	0	0
Capital outlay	0	3,042	0	3,042
Depreciation	0	0	1,132,432	1,132,432
Debt service - Interest	0	0	14,583	14,583
<b>Total expenditures</b>	<b>0</b>	<b>17,765</b>	<b>1,147,015</b>	<b>1,164,780</b>
<b>Excess (deficiency) of revenues over (under) expenditures</b>	<b>209</b>	<b>(17,433)</b>	<b>(963,997)</b>	<b>(981,221)</b>
<b>Other financing sources (uses):</b>				
Transfers in	0	27,923	0	27,923
Transfers out	(14,723)	0	(13,200)	(27,923)
<b>Total other financing sources (uses)</b>	<b>(14,723)</b>	<b>27,923</b>	<b>(13,200)</b>	<b>0</b>
<b>Net change in fund balances</b>	<b>(14,514)</b>	<b>10,490</b>	<b>(977,197)</b>	<b>(981,221)</b>
<b>Fund balances, beginning of year</b>	<b>301,385</b>	<b>334,110</b>	<b>20,654,199</b>	<b>21,289,694</b>
<b>Fund balances, end of year</b>	<b>\$286,871</b>	<b>\$344,600</b>	<b>\$19,677,002</b>	<b>\$20,308,473</b>

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Land Cash:</b>				
Assets -				
Cash in banks	\$423,553	\$74,405	\$8,404	\$489,554
Accounts receivable	0	4,857	0	4,857
<b>Total assets</b>	<b>\$423,553</b>	<b>\$79,262</b>	<b>\$8,404</b>	<b>\$494,411</b>
Liabilities -				
Agency funds due to others	\$423,553	\$79,262	\$8,404	\$494,411
<b>Trust Account</b>				
Assets -				
Cash in banks	\$1,651,980	\$0	\$400,000	\$1,251,980
Liabilities -				
Agency funds due to others	\$1,651,980	0	400,000	\$1,251,980
<b>Ravine Woods Pathway</b>				
Assets -				
Cash in banks	\$9,207	\$8	\$0	\$9,215
Liabilities -				
Agency funds due to others	\$9,207	\$8	\$0	\$9,215
<b>Fields of Farm Colony</b>				
Assets -				
Cash in banks	\$51,979	\$37	\$49,893	\$2,123
Liabilities -				
Agency funds due to others	\$51,979	\$37	\$49,893	\$2,123
<b>Hennebery Woods</b>				
Assets -				
Cash in banks	\$0	\$113,421	\$0	\$113,421
Liabilities -				
Agency funds due to others	\$0	113,421	0	\$113,421

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Right of Way Fund - Land</b>				
Assets -				
Cash in banks	\$280,553	\$369,179	\$239,063	\$410,669
Liabilities -				
Agency funds due to others	\$280,553	369,179	239,063	\$410,669
<b>Drainage Districts</b>				
Assets -				
Cash in banks	\$6,508	\$3,816	\$3,814	\$6,510
Liabilities -				
Agency funds due to others	\$6,508	\$3,816	\$3,814	\$6,510
<b>Payroll Clearing</b>				
Assets -				
Cash in banks	\$29,979	\$3,851,610	\$3,856,387	\$25,202
Liabilities -				
Agency funds due to others	\$29,979	3,851,610	3,856,387	\$25,202
<b>Sheriff Sale Foreclosure Account</b>				
Assets -				
Cash in banks	\$1,870,162	\$14,535,600	\$14,545,893	\$1,859,869
Accounts receivable	16,501	0	16,501	0
Total assets	\$1,886,663	\$14,535,600	\$14,562,394	\$1,859,869
Liabilities -				
Agency funds due to others	\$1,886,663	\$14,535,600	\$14,562,394	\$1,859,869
<b>Sheriff Sale Surplus Mtg Foreclosure</b>				
Assets -				
Cash in banks	\$41,009	\$1	\$0	\$41,010
Liabilities -				
Agency funds due to others	\$41,009	\$1	\$0	\$41,010

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Jail Commissary Account</b>				
Assets -				
Cash in banks	\$20,933	\$305,753	\$289,730	\$36,956
Liabilities -				
Agency funds due to others	\$20,933	\$305,753	\$289,730	\$36,956
<b>Juvenile Justice Council</b>				
Assets -				
Cash in banks	\$500	\$1,150	\$727	\$923
Liabilities -				
Agency funds due to others	\$500	\$1,150	\$727	\$923
<b>Engineering/Consulting Escrow</b>				
Assets -				
Cash in banks	\$5,630	\$19,380	\$14,738	\$10,272
Accounts receivable	0	934	0	934
<b>Total assets</b>	<b>\$5,630</b>	<b>\$20,314</b>	<b>\$14,738</b>	<b>\$11,206</b>
Liabilities -				
Accounts payable	\$1,073	\$934	\$1,073	\$934
Agency funds due to others	4,557	19,380	13,665	10,272
<b>Total liabilities</b>	<b>\$5,630</b>	<b>\$20,314</b>	<b>\$14,738</b>	<b>\$11,206</b>
<b>Township Motor Fuel Tax Agency Fund</b>				
Assets -				
Cash in banks	\$423,785	\$604,051	\$539,903	\$487,933
Due from State of Illinois	0	39,731	0	39,731
<b>Total assets</b>	<b>\$423,785</b>	<b>\$643,782</b>	<b>\$539,903</b>	<b>\$527,664</b>
Liabilities -				
Agency funds due to others	\$423,785	\$643,782	\$539,903	\$527,664

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>County Clerk Agency Fund</b>				
Assets -				
Cash in banks	\$838,368	\$5,786,342	\$5,903,637	\$721,073
Inventories	0	195,143	0	195,143
<b>Total assets</b>	<b>\$838,368</b>	<b>\$5,981,485</b>	<b>\$5,903,637</b>	<b>\$916,216</b>
Liabilities -				
Agency funds due to others	\$838,368	\$5,981,485	\$5,903,637	\$916,216
<b>Clerk of the Circuit Court Agency Fund</b>				
Assets -				
Cash in banks	\$1,530,182	\$4,437,021	\$4,961,287	\$1,005,916
Accounts receivable	1,959	307,650	305,953	3,656
<b>Total assets</b>	<b>\$1,532,141</b>	<b>\$4,744,671</b>	<b>\$5,267,240</b>	<b>\$1,009,572</b>
Liabilities -				
Agency funds due to others	\$1,532,141	\$4,744,671	\$5,267,240	\$1,009,572
<b>Juvenile Restitution Account/VIP Account</b>				
Assets -				
Cash in banks	\$13,106	\$7,342	\$7,547	\$12,901
Liabilities -				
Agency funds due to others	\$13,106	\$7,342	\$7,547	\$12,901
<b>Heath Department Agency Funds</b>				
Assets -				
Cash in banks	\$36,191	\$42,160	\$58,576	\$19,775
Liabilities -				
Agency funds due to others	\$36,191	\$42,160	\$58,576	\$19,775
<b>Township Bridge Agency Fund</b>				
Assets -				
Cash in banks	\$56	\$23,788	\$23,788	\$56
Liabilities -				
Agency funds due to others	\$56	\$23,788	\$23,788	\$56

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

### All Agency Funds (Continued)

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>Tax Collection Fund</b>				
Assets -				
Cash in banks	\$85,038	\$293,588,997	\$293,573,776	\$100,259
Liabilities -				
Agency funds due to others	\$85,038	\$293,588,997	\$293,573,776	\$100,259
<b>Interest Earned on Real Estate Escrow</b>				
Assets -				
Cash in banks	\$2,081	\$23,760	\$25,681	\$160
Liabilities -				
Agency funds due to others	\$2,081	\$23,760	\$25,681	\$160
<b>KenCom Operations Account</b>				
Assets -				
Cash in bank	\$193,155	\$2,516,691	\$2,136,955	\$572,891
Liabilities -				
Accounts payable	\$717	\$240	\$717	\$240
Accrued payroll	0	62,856	0	62,856
Agency funds due to others	192,438	2,453,595	2,136,238	509,795
Total liabilities	\$193,155	\$2,516,691	\$2,136,955	\$572,891
<b>911 Board Account</b>				
Assets -				
Cash in banks	\$697,583	\$870,600	\$894,853	\$673,330
Accounts receivable	79,433	23,799	79,433	23,799
Total assets	\$777,016	\$894,399	\$974,286	\$697,129
Liabilities -				
Accounts payable	\$6,317	\$278	\$6,317	\$278
Agency funds due to others	770,699	894,121	967,969	696,851
Total liabilities	\$777,016	\$894,399	\$974,286	\$697,129

# County of Kendall, Illinois

## Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

November 30, 2014

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
<b>ETSB Building Account</b>				
Assets -				
Cash in banks	\$625,000	\$100,000	\$100,000	\$625,000
Liabilities -				
Agency funds due to others	\$625,000	\$100,000	\$100,000	\$625,000
<b>ETSB Equipment Account</b>				
Assets -				
Cash in banks	\$1,120,418	\$500,000	\$545,353	\$1,075,065
Liabilities -				
Accounts payable	\$35,585	\$35,585	\$35,585	\$35,585
Agency funds due to others	1,084,833	464,415	509,768	1,039,480
Total Liabilities	\$1,120,418	\$500,000	\$545,353	\$1,075,065
<b>All Agency Funds</b>				
Assets -				
Cash in banks	\$9,956,956	\$327,775,112	\$328,180,005	\$9,552,063
Inventory	0	195,143	0	195,143
Due from State of Illinois	0	39,731	0	39,731
Accounts receivable	97,893	337,240	401,887	33,246
Total assets	\$10,054,849	\$328,347,226	\$328,581,892	\$9,820,183
Liabilities -				
Accounts payable	\$43,692	\$37,037	\$43,692	\$37,037
Accrued payroll	0	62,856	0	62,856
Agency funds due to others	10,011,157	328,247,333	328,538,200	9,720,290
Agency funds due to others	\$10,054,849	\$328,347,226	\$328,581,892	\$9,820,183

# County of Kendall, Illinois

## Schedule of Bonds Payable

For the year ended November 30, 2014

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### Primary Government

**\$4,695,000 General Obligation Bonds  
(Alternate Revenue Source) Series 2007A  
through December 15, 2017, interest from 3.6 % to 4.10%**

Fiscal Year	Principal Due December 15	Interest Due		Total
		December 15	June 15	
2015	\$280,000	\$47,800	\$42,725	\$370,525
2016	300,000	42,725	37,250	379,975
2017	1,000,000	37,250	18,750	1,056,000
2018	1,000,000	18,750	0	1,018,750
	<b>\$2,580,000</b>	<b>\$146,525</b>	<b>\$98,725</b>	<b>\$2,825,250</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Primary Government

**\$5,303,762 General Obligation Bonds  
(Alternate Revenue Source) Series 2007B  
December 15, 2026, interest from 4.1 % to 4.50%**

<b>Fiscal Year</b>	<b>Principal Due December 15</b>	<b>Interest Due December 15</b>	<b>Total</b>
2018	\$446,418	\$253,582	\$700,000
2019	426,132	273,868	700,000
2020	522,477	377,523	900,000
2021	506,050	408,950	915,000
2022	500,070	449,930	950,000
2023	550,561	549,439	1,100,000
2024	380,344	419,656	800,000
2025	902,360	1,097,640	2,000,000
2026	1,069,350	1,430,650	2,500,000
	<b>\$5,303,762</b>	<b>\$5,261,238</b>	<b>\$10,565,000</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Primary Government

**\$10,000,000 of General Obligation Bonds  
(Alternate Revenue Source) Series 2008  
through December 15, 2027, interest from 3.75 % to 4.60%**

Fiscal Year	Principal Due December 15	Interest Due		Total
		December 15	June 15	
2015	\$950,000	\$151,483	\$133,670	\$1,235,153
2016	800,000	133,670	118,670	1,052,340
2017	450,000	118,670	110,233	678,903
2018	420,000	110,233	102,042	632,275
2019	670,000	102,042	88,308	860,350
2020	460,000	88,308	78,877	627,185
2021	690,000	78,877	64,388	833,265
2022	920,000	64,388	44,837	1,029,225
2023	1,000,000	44,837	23,338	1,068,175
2024	650,000	23,338	9,200	682,538
2025	100,000	9,200	6,900	116,100
2026	100,000	6,900	4,600	111,500
2027	100,000	4,600	2,300	106,900
2028	100,000	2,300		102,300
	<b>\$7,410,000</b>	<b>\$938,846</b>	<b>\$787,363</b>	<b>\$9,136,209</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Primary Government

<b>\$10,000,000 of General Obligation Bonds (Alternate Revenue Source) Series 2009 through December 15, 2026, interest from 3.75 % to 4.35%</b>				
<b>Fiscal Year</b>	<b>Principal Due December 15</b>	<b>Interest Due</b>		<b>Total</b>
		<b>December 15</b>	<b>June 15</b>	
2015		\$199,574	\$199,574	\$399,148
2016	\$400,000	199,574	192,074	791,648
2017	310,000	192,074	186,261	688,335
2018	480,000	186,261	177,261	843,522
2019	835,000	177,261	161,605	1,173,866
2020	1,215,000	161,605	138,824	1,515,429
2021	815,000	138,824	123,339	1,077,163
2022	605,000	123,339	111,541	839,880
2023	695,000	111,541	97,641	904,182
2024	1,095,000	97,641	75,194	1,267,835
2025	2,035,000	75,194	32,459	2,142,653
2026	985,000	32,459	11,527	1,028,986
2027	530,000	11,527		541,527
	<b>\$10,000,000</b>	<b>\$1,706,874</b>	<b>\$1,507,300</b>	<b>\$13,214,174</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Primary Government

**\$8,625,000 of General Obligation Bonds  
Refunding Bonds, Series 2010  
through December 1, 2022, interest from 2.0% to 4.0%**

Fiscal Year	Principal Due December 1	Interest Due		Total
		December 1	June 1	
2015	\$635,000		\$144,000	\$779,000
2016	680,000	\$144,000	137,200	961,200
2017	900,000	137,200	128,200	1,165,400
2018	950,000	128,200	109,200	1,187,400
2019	1,025,000	109,200	88,700	1,222,900
2020	1,095,000	88,700	66,800	1,250,500
2021	1,175,000	66,800	43,300	1,285,100
2022	1,255,000	43,300	18,200	1,316,500
2023	910,000	18,200	0	928,200
	<b>\$8,625,000</b>	<b>\$735,600</b>	<b>\$735,600</b>	<b>\$10,096,200</b>

**County of Kendall, Illinois**  
**Schedule of Bonds Payable (continued)**  
**For the year ended November 30, 2014**

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**Primary Government**

**\$4,215,000 of General Obligation Bonds  
Refunding Bonds, Series 2011  
through December 1, 2032, interest from 2.0% to 4.0%**

<b>Fiscal Year</b>	<b>Principal Due December 1</b>	<b>Interest Due</b>		<b>Total</b>
		<b>December 1</b>	<b>June 1</b>	
2015	\$155,000		\$63,603	\$218,603
2016	155,000	\$63,603	62,052	280,655
2017	160,000	62,052	60,453	282,505
2018	170,000	60,453	58,752	289,205
2019	175,000	58,752	56,128	289,880
2020	180,000	56,128	53,427	289,555
2021	190,000	53,427	50,578	294,005
2022	200,000	50,578	47,577	298,155
2023	210,000	47,577	44,428	302,005
2024	190,000	44,428	41,387	275,815
2025	205,000	41,387	38,107	284,494
2026	205,000	38,107	34,571	277,678
2027	215,000	34,571	30,863	280,434
2028	235,000	30,863	26,574	292,437
2029	245,000	26,574	22,102	293,676
2030	255,000	22,102	17,194	294,296
2031	275,000	17,194	11,900	304,094
2032	290,000	11,900	6,100	308,000
2033	305,000	6,100	0	311,100
	<b>\$4,015,000</b>	<b>\$725,796</b>	<b>\$725,796</b>	<b>\$5,466,592</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Forest Preserve District

<b>\$5,000,000 General Obligation Bonds Limited Tax Bonds, Series 2003 through January 2015, interest from 2.0 % to 4.1%</b>			
<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total</b>
2015	\$265,000	\$4,505	\$269,505
	\$265,000	\$4,505	\$269,505

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Forest Preserve District

**\$45,000,000 General Obligation Bonds  
Limited Tax Bonds, Series 2007  
through July 2027, interest from 4.25 % to 5.25%**

<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total</b>
2015	\$1,000,000	\$2,226,625	\$3,226,625
2016	1,500,000	2,170,375	3,670,375
2017	1,700,000	2,098,375	3,798,375
2018	2,100,000	2,007,625	4,107,625
2019	2,500,000	1,892,625	4,392,625
2020	2,750,000	1,761,375	4,511,375
2021	3,000,000	1,617,625	4,617,625
2022	3,500,000	1,455,125	4,955,125
2023	4,000,000	1,262,625	5,262,625
2024	5,000,000	1,026,375	6,026,375
2025	5,100,000	761,250	5,861,250
2026	5,600,000	480,375	6,080,375
2027	6,350,000	166,688	6,516,688
	<b>\$44,100,000</b>	<b>\$18,927,063</b>	<b>\$63,027,063</b>

# County of Kendall, Illinois

Schedule of Bonds Payable (continued)

For the year ended November 30, 2014

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## Forest Preserve District

**\$2,925,000 General Obligation Bonds  
Refunding Bonds, Series 2012  
through 2023, interest from 2.0% to 3.0%**

<b>Fiscal Year</b>	<b>Principal Due</b>	<b>Interest Due</b>	<b>Total</b>
2015	\$15,000	\$83,300	\$98,300
2016	295,000	80,200	375,200
2017	315,000	72,525	387,525
2018	330,000	62,850	392,850
2019	345,000	52,725	397,725
2020	365,000	42,075	407,075
2021	385,000	30,825	415,825
2022	405,000	18,975	423,975
2023	430,000	6,450	436,450
	<b>\$2,885,000</b>	<b>\$449,925</b>	<b>\$3,334,925</b>

# County of Kendall, Illinois

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

	Tax Year				
	2009	2010	2011	2012	2013
Assessed valuations	\$3,365,125,620	\$3,172,454,510	\$2,917,287,004	\$2,670,163,229	\$2,526,688,051
Tax rates:					
General	0.2723	0.3055	0.3423	0.3973	0.4252
County Highway	0.0436	0.0462	0.0509	0.0552	0.0584
County Bridge	0.0177	0.0187	0.0194	0.0215	0.0228
County Health	0.0225	0.0239	0.0260	0.0284	0.0300
Mental Health	0.0276	0.0293	0.0318	0.0348	0.0367
Illinois Municipal Retirement	0.0617	0.0679	0.0773	0.0888	0.1108
Social Security	0.0369	0.0407	0.0443	0.0502	0.0538
Tuberculosis	0.0004	0.0008	0.0005	0.0006	0.0006
Federal Aid Matching	0.0002	0.0002	0.0001	0.0002	0.0002
Liability Insurance	0.0214	0.0233	0.0266	0.0302	0.0281
Senior Citizens	0.0099	0.0108	0.0118	0.0129	0.0136
VAC	0.0108	0.0117	0.0131	0.0146	0.0157
Extension Education	0.0053	0.0057	0.0062	0.0068	0.0072
<b>Totals</b>	<b>0.5303</b>	<b>0.5847</b>	<b>0.6503</b>	<b>0.7415</b>	<b>0.8031</b>
Tax extensions:					
General	\$9,163,910	\$9,692,166	\$9,692,166	\$10,607,223	\$10,691,428
County Highway	1,465,512	1,465,357	1,465,357	1,474,998	1,475,081
County Bridge	594,281	593,883	593,883	575,153	575,074
County Health	756,817	756,948	756,948	756,991	756,996
Mental Health	928,438	928,260	928,260	927,882	927,800
Illinois Municipal Retirement	2,075,946	2,155,366	2,155,366	2,370,037	2,800,076
Social Security	1,243,077	1,290,872	1,290,872	1,340,155	1,360,116
Tuberculosis	14,134	25,062	25,062	15,220	14,907
Federal Aid Matching	5,048	5,076	5,076	4,005	5,053
Liability Insurance	719,127	737,913	737,913	806,122	708,483
Senior Citizens	331,465	343,577	343,577	343,917	343,630
VAC	364,107	371,177	371,177	389,844	395,679
Extension Education	178,688	182,099	182,099	180,770	182,932
<b>Totals</b>	<b>\$17,840,550</b>	<b>\$18,547,756</b>	<b>\$18,547,756</b>	<b>\$19,792,317</b>	<b>\$20,237,255</b>
Tax collections	\$17,766,695	\$18,515,206	\$18,972,399	\$19,733,515	\$20,189,947
Tax rates:					
Public Building Commission Lease	0.0432	0.0550	0.0496	0.0067	0.0000
Tax extensions:					
Public Building Commission Lease	\$1,455,080	\$1,744,215	\$1,447,558	\$180,236	\$0
Tax Collections	\$1,449,060	\$1,741,156	\$1,447,813	\$178,884	\$0

