KENDALL COUNTY
ADMINISTRATION/HUMAN RESOURCES COMMITTEE
COUNTY BOARD ROOMS 209-210

Thursday, March 7, 2013
4:00 P.M.

AGENDA

1. Call to Order
2. Roll Call
3. Approval of January 3, 2013 and February 7, 2013 Meeting Minutes
4. Public Comment
5. Kendall Area Transit Program Update - Paul LaLonde, Voluntary Action Center
6. Reports
   - Insurance/Benefits Update
   - Liability Insurance Update
   - Department Heads and Elected Officials
   - County Administrator
7. Old Business
   - Discuss Resolution regarding County Website Transparency
   - Discuss Video Recording
   - Discuss policies to address Auditor Recommendations
8. New Business
   - Discuss Committee Evaluation/Schedule and Board Rules of Order
9. Other Items for the Committee
10. Action Items for County Board Meeting
11. Public Comment
12. Executive Session
13. Adjournment
KENDALL COUNTY
ADMINISTRATION/HUMAN RESOURCES COMMITTEE
Meeting Minutes
January 3, 2013 ~ 4:00P.M.
County Board Room 209

I. CALL TO ORDER
The meeting was called to order by Chair Judy Gilmour, at 4:03p.m. in County Board Room 209.

II. ROLL CALL
Committee Members Present: Judy Gilmour, Dan Koukol, Lynn Cullick, John Purcell
Absent: Elizabeth Flowers

Also present were: Don Clayton, Stan Laken, Jim Pajauskas, Matt Prochaska, Rich Ryan, Jeff Wilkins and Glen Campos

III. PUBLIC COMMENT: None

IV. CBIZ Benefits Update
Jim Pajauskas provided information packets and introduced himself to the new Committee members. Mr. Pajauskas explained the history of CBIZ, the products they provide to the County, and plan options.

V. Wine Sergi Liability Insurance Update

VI. DEPARTMENT REPORTS

- TECHNOLOGY – Stan Laken described the Technology Department personnel, equipment, server locations, and both campus connections. Laken briefed the group on current projects including:

  a. Sheriff’s Mobile Squad Computers will be installed beginning in February.
  b. Courthouse Video Call System and additional Access Points for Wireless Connections
  c. County Webpage Evaluation
  d. Video Recording of Board meetings

- GIS/MAPPING – Don Clayton gave an overview of the GIS/MAPPING department and the graphic services they provide to the County. Current projects include the 2013 Aerial Flight, and an addition to the County Clerk’s website that will allow citizens the ability to locate their polling place by inserting their home address.

VII. MONTHLY REPORT AND UPDATE: County Administrator
Mr. Wilkins went through the enrollment changes from the month as well as the workers comp claims for the last month and year to date. Wilkins also discussed the basic summary of outstanding claims, and updated the committee on various department projects.

VIII. OTHER COMMITTEE BUSINESS

IX. PUBLIC COMMENT – None

X. ACTION ITEMS FOR COUNTY BOARD MEETING - None

XI. EXECUTIVE SESSION – None

XII. ADJOURNMENT
Dan Koukol moved to adjourn the meeting at 5:50P.M. Lynn Cullick seconded the motion. The motion was unanimously approved by a voice vote.

Respectfully Submitted,

Valarie McClain
I. CALL TO ORDER
The meeting was called to order by Chair Judy Gilmour, at 4:00 p.m.

II. ROLL CALL
Committee Members Present: Lynn Cullick, Judy Gilmour, John Purcell
Absent: Elizabeth Flowers and Dan Koukol

Other County Board Members Present: Matt Prochaska (4:38 p.m.)

Also present were: Don Clayton, Leslie Johnson, Stan Laken, Jim Pajauskas, Matt Prochaska, Rich Ryan, Jeff Wilkins, Angela Zubko, Glen Campos

III. PUBLIC COMMENT - None

IV. CBIZ Benefits Update - Jim Pajauskas stated he continues to provide insurance information in union meetings with Leslie Johnson when asked to attend.

Mr. Pajauskus will provide additional information on the Affordable Care Act, the Counties different components and required criteria at the March HR Admin committee meeting.

V. Wine Sergi Liability Insurance Update – Rich Ryan introduced Todd Greer, Senior Vice President, Insurance Program Manager Group (IPMG), who provided background, history and services provided to the County.

Mr. Greer said that ICRMT would like to have a representative from Kendall County as one of the seven members on the ICRMT Board. John Purcell volunteered to attend the monthly meetings, and will discuss his appointment to the ICRMT Board with County Board chair John Shaw. Item will be added to the February 14, 2013 COW agenda for discussion and/or approval.

VI. DEPARTMENT REPORTS

- TECHNOLOGY – Stan Laken reported that he received a request from Jason Pettit, KC Forest Preserve, asking the County to host the Forest Preserve website on the County servers. Judy Gilmour said that the issue was already approved by the County Board several months ago.
• GIS/MAPPING

✓ Aerial Flight Photography Services - Don Clayton informed the committee that Cook County will not be able to complete a 2013 Aerial Flight. Clayton contacted Sidwell Company regarding a flight for Kendall County, and was quoted a cost of $59,995, which would save over $20,000 from what Cook County would have charged for the same information. Clayton asked the Committee to approve the contract with Sidwell, or for other recommendations on how to proceed with a flight. The committee requested that Mr. Clayton proceed with the regular RFP Bid process of placing an ad in a local paper and taking sealed bids for the flight. The committee also asked Mr. Clayton to get quotes from at least two other vendors on providing the service to the County. The item will be forwarded to the Finance and COW Committee meetings for further discussion and/or approval.

✓ Mr. Clayton reported that Environmental Health has asked to use the ESRI ARC GIS Software for updating their Well and Septic Project. Clayton said that GIS needs to purchase an additional “floating” license for other department usage at a cost of $6300. The Committee recommended bringing the item to the Finance and COW Committee meetings for discussion and/or approval.

• MONTHLY REPORT AND UPDATE– Jeff Wilkins provided copies of the Administrative Services department’s project summary, the County HR Summary report, Monthly Medical Insurance report, and Monthly Medical Insurance Invoices report.

VII. WEBSITE TRANSPARENCY REVIEW - Mr. Wilkins reviewed the Illinois Policy Institute’s Ten-Point Transparency Checklist, Rationale and Examples with the committee, and reviewed a proposed County Resolution for a Website Transparency Policy. Stan Laken displayed the County website and the information from the Transparency Checklist that is already maintained on the County website. The committee decided to continue this discussion at the March meeting, and ask the County Clerk/Recorder to attend.

VIII. Mr. Wilkins asked the committee to authorize a County Credit Card for the Administrative Services and PBZ departments. Wilkins felt that a credit limit of $3000 would be sufficient for any expenses. John Purcell made a motion to approve, seconded by Lynn Cullick. With all committee members in attendance voting aye, the motion carried. Mr. Wilkins will work with the County Treasurer to proceed.

IX. OTHER COMMITTEE BUSINESS - None

X. PUBLIC COMMENT – None
XI. ITEMS FOR COW

➢ Approval of GIS 2013 Aerial Flight Photography Services
➢ Approval of Purchase of one additional license for Environmental Health to continue using the GIS Editing Software
➢ Approval of John Purcell to the ICRMT Board

XII. ITEMS FOR FINANCE COMMITTEE

➢ Approval of GIS 2013 Aerial Flight Photography Services
➢ Approval of Purchase of one additional license for Environmental Health to continue using the GIS Editing Software

XIII. EXECUTIVE SESSION – None

XIV. ADJOURNMENT

John Purcell moved to adjourn the meeting at 6:11 P.M. Lynn Cullick seconded the motion. The motion was unanimously approved by a voice vote.

Respectfully Submitted,

Valarie McClain
Recording Secretary
### Ridership

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<tr>
<th>Location</th>
<th>2011</th>
<th>2012</th>
<th>2013*</th>
<th>Fiscal Year</th>
<th>Rides</th>
<th>Rides/Day</th>
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<td>113</td>
<td>135</td>
<td>155</td>
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<td><strong>Total</strong></td>
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<td><strong>16,709</strong></td>
<td><strong>35,300</strong></td>
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*Estimated on current trends

### Service Expansion:
- Oswego Park and Ride
  - Two 24+ passenger shuttle buses
- Paratransit Expansion
  - One 6-passenger minivans
  - Two 12-passenger buses
- IDOT Capital Program Initiative Grant
  - Three replacement vehicles for current fleet
  - ITS scheduling system

### Other:
- Extended select holiday hours
- WCC Route
- Coordination with community groups
- Joliet, Morris Route
- Marketing, outreach

Program operators:
City should continue funding for KAT

As we reported last week, the City of Yorkville—the city that will pay $120,000 this fiscal year for health insurance benefits for four of its part-time aldermen—is considering dropping its membership in the KAT (Kendall Area Transit) program.

Mayor Gary Golinski said city officials are considering leaving KAT because it can no longer afford to spend "$30,000 a year for a program that serves about 400 residents."

KAT is the first public transportation service to operate in Kendall County in nearly 50 years. To participate in KAT’s dial-a-ride program, riders must first register their names with KAT and then are charged fares ranging from $3 to $5 for rides in the county and an extra $2 for rides outside the county.

Prior to the start-up of KAT in 2010 we frequently heard from county residents—especially senior citizens—about the need for some form of public transportation in the county. Those calls increased over the past decade as the county’s population more than doubled to over 113,000. Based on reported ridership numbers, we’re certain that KAT is providing a vital service to many county residents.

We strongly suspect that a significant number of KAT riders use the service to get to the store or to medical facilities in the county and to hospitals in nearby Aurora.

Shortly after KAT began service in April of 2010, Paul LaLonde, the program’s director, estimated that roughly half of its riders were using the service for transportation to medical facilities.

Though U.S. Census Bureau data shows Kendall County is affluent compared to many other Illinois counties, there are those among us who are poor, elderly or disabled and cannot afford transportation of their own. Who are they to rely on if they have no friends or family to take them to the next doctor’s appointment or to the store for food?

If Yorkville now pulls out of KAT, it will not only leave a few hundred city residents in need stranded without a dependable form of transportation, it may result in other KAT member municipalities having to pony up more money each year to keep the service in operation.

Golinski suggested it’s hard for the city officials to justify continued funding for KAT when it is serving only a few hundred of the city’s residents. That argument doesn’t hold water. If city officials were to apply that line of thinking to other municipal services they should also consider pulling funding for the police, public works, library and parks departments. The vast majority of city residents—thankfully—won’t call the police for service this year and many others won’t visit the city’s library, drive down streets in the next subdivision or visit the city’s parks. Still, they’ll all pay the city to keep these departments and the services they provide in operation.

Combined, the services make Yorkville—and any other municipality—a desirable place to live and work. Public transportation for those in need should be included in that mix of necessary public services.
FYI! Please share with Gary as well.

From: Steve Jones  
Sent: Tuesday, February 26, 2013 3:12 PM  
To: 'Franz, Nancy'  
Subject: RE: KAT

Thank you so much for taking the time to weigh in on your KAT experiences. I will certainly pass this on.

Despite your retirement, I hope you remain a KAT customer for those fun summer trips downtown!

Steve Jones  
Village Administrator  

100 Parkers Mill  
Oswego, IL 60543  
630.551.2340

Sign up for Oswego email alerts here

From: Franz, Nancy  
Sent: Tuesday, February 26, 2013 11:25 AM  
To: Steve Jones  
Subject: KAT

Steve-

I will be retiring at the end of the week and want to say that I think the transition to KAT has worked well.

I have been very impressed on how when our trains are late the KAT bus is still there waiting for us. That is a very important point.

I want to say that my driver is Gary and he is very nice and friendly and looks out for us. He always has a smile and greets us in the morning and wishes us good night in the evening. Please pass this information on to his boss.

Thanks  
Nancy Franz

--  
Nancy Franz
Affordable Care
Act Overview
2012 and Beyond

Presented by CBIZ Benefits & Insurance
2012 Health Reform Update

• Minimum Loss Ratio (MLR)
  – 80% of premium paid on medical claims for groups under 100
  – 85% for groups over 100

• Summary of Benefits and Coverage (SBC)
  – Must be provided to all eligible employees with annual enrollment (Fully Insured carriers will provide)
  – New hires must receive with benefits enrollment information

• Form W-2 Reporting of Aggregate Cost of Health Insurance for 2012 Plan Year
  – This year, applies to employers issuing 250+ Form W-2’s.
  – Total aggregate cost including both employer and employee contributions.
    (Employer can take the total premium charged by the insurer for that employee’s level of coverage for the year.)

  *If the employee has family coverage, the employer would report the total premium for family coverage, etc.
  – Does not include employee contributions to an FSA.
2013 Health Reform Update

- **Form W-2 Reporting of Aggregate Cost of Health Insurance for 2013 Plan Year**—all companies must report regardless of size.

- **Women’s Preventive Care**—effective for plan years on or after August 1, 2012—non grandfathered plans.

- **Patient-Centered Outcome Research Fee**—For plan years ending after September 30, 2012, $1 per member (includes dependents) per year, next year $2 then indexed.

- **Flexible Spending Account Maximum of $2,500**—applicable to employee contributions; does not apply to dependent care flexible spending accounts.

- **Quality of Care Report**—No implementation guidance yet—health plans report to HHS details about benefit coverage, provider reimbursements, improvements in health outcomes, wellness features, etc.
Health Reform Update

2013 Continued

- **Notice of Exchange Coverage** – No guidance on this yet, but employers will inform employees effective March 1, 2013 about exchanges available in their state, services they provide and how to obtain more information. *(This deadline has been delayed until late summer or early fall.)*

- Individuals and small businesses with up to 50 employees in Illinois can purchase medical coverage from exchanges.

- At this time, Illinois is still determining if they will operate a State Exchange. If they do not, they will default to a federally operated exchange. There is currently no guidance with specifics detailing a federally operated exchange.

- **Note:** Automatic enrollment provisions for employers with 200+ employees that were to take effect in 2013 are delayed until future guidance is released.
Health Reform Update

2013 Continued

• Additional Tax Provisions
  – Individuals earning $200,000 or couples earning $250,000 will pay additional Medicare taxes of .9% on the excess.
  – Unearned income Medicare tax equal to 3.8% of the lesser of an individual’s net investment income or modified AGI in excess of $200,000 for an individual or $250,000 for a married couple.
  – Itemized deductions for medical expenses increased from 7.5% to 10% of AGI.
  – Medical device tax of 2.3% is imposed on sales in 2013 and after.
  – Pharmaceutical manufacturers will be charged $3 billion in 2012-2016. This amount is scheduled to increase to $4.1 billion by 2018.
Health Reform Update

2014

- **Individual Mandate**
  - U.S. Citizens and Legal residents required to maintain minimum essential coverage for themselves and their dependents, or pay a tax
    - 2014 - $95 per adult $47.50 per child (up to $285 for a family) or 1.0% of the family income, whichever is greater.
    - 2015 - $325 per adult $162.50 per child (up to $975 per family) or 2.0% of the family income, whichever is greater.
    - 2016 and beyond - $695 per adult $347.50 per child (up to $2,085 for a family) or 2.5% of the family income, whichever is greater.
  - No penalties if affordable coverage is not available to an individual
Health Reform Update

2014

- Premium assistance tax credit or cost-share will be available to certain individuals earning less than 400% federal poverty level (FPL)
  - 100% of FPL is currently $11,170 for single employees; 400% is $44,680. A family of four with income of $92,200 is currently considered to be at 400% of FPL.
  - The law addresses premium tax credits for people at 138% of poverty level and above, assuming that Medicaid would be expanded to include Americans with incomes up to 138%. The Supreme Court did not uphold the legislation that would allow the Federal government to withhold all Medicaid funding from a state who did not comply with the proposed expansion.
Health Reform Update

2014

- **Employer Mandate**
  - Employers with 50 or more full time equivalent employees working 30+ hours per week must provide minimum essential coverage and minimum value coverage at an affordable rate, or pay an excise tax.

  - *Minimum value coverage* – HHS has produced a calculator for making this determination and plans must provide actuarial equivalent of 60% benefits.

  - *Affordable coverage* – employee contribution for single coverage can’t be more than 9.5% of household income
    - Safe Harbor W-2 Earnings for an individual.
Health Reform Update

2014 Continued

- **Employer Health Insurance Reporting** – Employers will have to provide a report to the IRS as to the access, eligibility, waiting periods, costs, number of covered employees and other coverage detail. No guidance issued yet.

- **Elimination of Annual or Lifetime Limits** – Plans can no longer impose restricted annual limits on essential benefits, including grandfathered plans.

- **Ban on Pre-Existing Conditions** – Applies to everyone in 2014 (not just dependent children) including grandfathered plans.
Health Reform Update

Health Care Reform Fees Defined

- **Transitional Reinsurance Fund (2014-2016)**
  The transitional reinsurance fee is collected from the health insurance issuers to fund the transitional reinsurance program. The program distributes the funds to insurers in the non-grandfathered individual market that disproportionately attract individuals at risk for high medical costs. The intent is to spread the financial risk across all health insurers to provide greater financial stability. The reinsurance program will exist for the first 3 years of the exchanges’ operation (2014-2016). The quarterly fee is assessed on a per capita basis. The fee is expected to be between $5.25-$6.25 per member per month for the first year.

- **Patient Centered Outcomes Research Institute (PCORI) Fee (2012-2019)**
  The PCORI fees fund research that evaluates and compares health outcomes, clinical effectiveness, risks and benefits of medical treatments and services. The research will help patients, health care professionals, and policymakers make better informed decisions about treatment options. Health Insurance issuers must pay $1 per member per year to fund the PCORI research fee. The fee increases to $2 per member per year in the second year. Then, the fee adjusts based on the percentage in the projected per capita amount of national health expenditures.
Health Reform Update

Health Care Reform Fees Defined

- Health Insurer Fee (2014-Permanent)

  The health insurer Fee, also called the health Insurance Industry Tax or premium tax, is an annual, permanent fee on health insurance providers beginning in 2014. The fee will support health benefit exchanges. Exchanges are a health insurance marketplace launching in 2014 that will allow individuals and small businesses to compare and purchase health plan offerings in their state. The insurer fee will fund premium tax subsidies for individuals and families with household incomes between 100% and 400% of the federal poverty level who will purchase health insurance through the exchange. The amount of the insurer fee is determined by the market share of the health insurance provider. It is based on its next written health insurance premiums in the previous year, with certain exclusions. The expected impact of the fee, based on the government rule and industry analysis, is approximately 2.3% of the expected premium.
Health Reform Update

2018

• **Excise tax on “Cadillac Plans”** – a 40% excise tax will be imposed on the value of high cost employer sponsored health coverage. Values are indexed, beginning at $10,200 individual and $27,500 family.

• More guidance is expected
Upcoming Issues

- Escalated issuance of guidance from the various regulatory agencies as they are on a fast track to get ready for 2014
  - Proposed Rules issued on Tuesday, November 20, 2012 regarding essential benefits, wellness incentives, and acceptable rating criteria (only on age, tobacco use, family size and geography.
- Some additional issues to resolve or clarify:
  - Collection of taxes on premiums and medical devices
  - How the federal government will set up insurance markets in states that do not elect to set up a state run exchange
  - The various state decisions on the expansion of Medicaid and the impact on how ACA was written
  - Disproportionate share payments to hospitals scheduled to reduce without guarantee of Medicaid coverage for those patients
  - Birth control coverage for religious hospitals and universities and other religious based employers—lawsuits pending
  - Salary based discrimination rules for fully insured plans (delayed). Not applicable to grandfathered plans.
  - Independent Payment Advisory Board
### Tier 1 Plan Benefit Design

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### Tier 2 Plan Benefit Design

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### Options for Additional Benefit Design Limitations

- Do Not Allow Copy for Excess Service Unit Cost?
- Set Maximum on Specialty Rx Coinsurance Payments?
- Speciality Rx Coinsurance Maximum?
- Set a Maximum Number of Days for Changing an IP Copay?
  - # Days (1-10)
- Begin Primary Care Cost-Sharing After a Set Number of Visits?
  - # Visits (1-10)
- Begin Primary Care Deductible/Coinurance After a Set Number of Copays?
  - # Copays (1-10)
### User Inputs for Plan Parameters
- Use Integrated Medical and Drug Deductible? [ ]
- Apply Inpatient Copay per Day? [ ]
- Apply Skilled Nursing Facility Copay per Day? [ ]
- Use Separate OOP Maximum for Medical and Drug Spending? [ ]
- Indicate if Plan Meets C-S3R Standard? [ ]

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### HSA/HRA Options
- HSA/HRA Employee Contribution: [ ]
- Blended Netvue/PPO Plan: [ ]

### Narrow Network Options
- Annual Deductible Amount: [ ]
- Second Tier Utilization: [ ]

### Plan Benefit Design

#### Tier 1
- **Medical**
  - Drug: [ ]
  - Combined: [ ]
  - Deductible: $0.00
  - Coinsurance: 100%
  - OOP Maximum: $1,500.00

#### Tier 2
- **Medical**
  - Drug: [ ]
  - Combined: [ ]

### Click Here for Important Instructions

#### Type of Benefit

<table>
<thead>
<tr>
<th>Type of Benefit</th>
<th>Subject to Deductible?</th>
<th>Subject to Coinsurance?</th>
<th>Coinsurance, if separate %</th>
<th>Copay, if separate</th>
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<tbody>
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<td>[ ]</td>
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<tr>
<td>All Inpatient Hospital Services (Inc. NHSA)</td>
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<tr>
<td>Primary Care Visit to Treat an Injury or Illness (e.g. Well Baby, Preventive, and X-rays)</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
</tr>
<tr>
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<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Mental/Behavioral Health and Substance Abuse Disorder Outpatient Services</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Imaging (CT/PET Scans, MRIs)</td>
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<td>100%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Rehabilitative Speech Therapy</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
</tr>
<tr>
<td>Rehabilitation Occupational and Rehabilitative Physical Therapy</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
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<tr>
<td>Preventive Care/Screening/Immunization</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
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<tr>
<td>Laboratory Outpatient and Professional Services</td>
<td>[ ]</td>
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<tr>
<td>X-rays and Diagnostic Imaging</td>
<td>[ ]</td>
<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
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<td>Skilled Nursing Facility</td>
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<td>[ ]</td>
<td>100%</td>
<td>$0.00</td>
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<tr>
<td>Outpatient Facility Fee (e.g., Ambulatory Surgery Center)</td>
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<td>[ ]</td>
<td>100%</td>
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<tr>
<td>Generics</td>
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<td>Non-Preferred Brand Drugs</td>
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### Options for Additional Benefit Design Limits:
- Do Not Allow Copays to Exceed Service Unit Cost? [ ]
- Set a Maximum on Specialty Rx Coinsurance Payments? [ ]
- Set a Maximum Number of Days for Changing an IP Copay? [ ]
- Begin Primary Care Cost-Sharing After a Set Number of Visits? [ ]
- Begin Primary Care Deductible/Coinsurance After a Set Number of Copays? [ ]

### Meta Tier

<table>
<thead>
<tr>
<th>Metal Tier</th>
<th>Actuarial Value</th>
<th>Status/Error Messages</th>
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<td>0</td>
<td>97.9%</td>
<td>Error: Result is outside of +/- 2 percent of minimum variation HHS intends to propose.</td>
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<tr>
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<tr>
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<tr>
<td>4</td>
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</table>
### User Inputs for Plan Parameters

- **Use Integrated Medical and Drug Deductible?**
- **Apply Inpatient Copay per Day?**
- **Apply Skilled Nursing Facility Copay per Day?**
- **Use Separate OOP Maximum for Medical and Drug Spending?**
- **Indicate if plan meets CSR Standard?**

### Desired Metal Tier

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<th>Deductible ($)</th>
<th>Medical</th>
<th>Drug</th>
<th>Combined</th>
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<td>$1,500.00</td>
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<table>
<thead>
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<th>Coincidence (%)</th>
<th>Medical</th>
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<th>Combined</th>
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</thead>
<tbody>
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### Type of Benefit

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<th>Subject to Coincidence?</th>
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<th>Copay, if separate</th>
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<td>Primary Care Visit to Treat an Injury or Illness (exc. Well Baby, Preventive, and X-ray)</td>
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<tr>
<td>Specialist Visit</td>
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<td></td>
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<td></td>
</tr>
<tr>
<td>Mental/Behavioral Health and Substance Abuse Disorder Outpatient Services</td>
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<tr>
<td>Imaging (CT/PET Scans, MRI)</td>
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<tr>
<td>Rehabilitation Speech Therapy</td>
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<tr>
<td>Rehabilitative Occupational and Rehabilitative Physical Therapy</td>
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<tr>
<td>Preventive Care/Screening/Immunization</td>
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<td></td>
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<tr>
<td>Laboratory Outpatient and Professional Services</td>
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</tr>
<tr>
<td>X-rays and Diagnostic Imaging</td>
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<tr>
<td>Skilled Nursing Facility</td>
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<tr>
<td>Outpatient Facility Fee (e.g., Ambulatory Surgery Center)</td>
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<tr>
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</tr>
<tr>
<td>Specialty High-Cost Drugs</td>
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<td></td>
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</tbody>
</table>

### Options for Additional Benefit Design Limits:

- **Do Not Allow Copays to Exceed Service Unit Cost?**
- **Set a Maximum on Specialty Rx Coincidence Payments?**
- **Specialty Rx Coincidence Maximum:**
  - Days (1-10):
  - # Days (1-10):
  - # Weeks (1-10):
- **Begin Primary Care Cost-Sharing After a Set Number of Visits?**
  - # Visits (1-10):
- **Begin Primary Care Deductible/Coincidence After a Set Number of Copays?**
  - # Copays (1-10):

### Calculation Successful

- **Arithmetic Value:** 78.9%
- **Metal Tier:** Gold
MONTHLY MEDICAL INSURANCE REPORT  
at February 28, 2013

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<th>Feb-12</th>
<th>Mar-12</th>
<th>Feb-13</th>
<th>Mar-13</th>
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<td>23</td>
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<td>BAE Family</td>
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<td>PPO Employee</td>
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<td>PPO Family</td>
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<td>46</td>
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<tr>
<td>H.S.A. - Fam</td>
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<td>Total Enrolled</td>
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</table>

| COBRA | 3 |
| Lincoln Dental | 363 * |
| Lincoln Life | 333 |

3/1/2013 BlueCross Monthly Premium $ 348,602
3/1/2013 Lincoln Dental Monthly Premium $ 21,747
3/1/2013 Lincoln Life Insurance Premium $ 733

Premiums paid as of Monthly Report Date

FY2013 Budgeted Kendall County FTE = 316 eligible employees
* Includes 47 Participants ROE, KEN COM, Forest Preserve, COBRA, Retirees

e - MonthlyMedical Report
Sheet 1
## FY 13 MONTHLY MEDICAL INSURANCE INVOICES

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
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<tr>
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<td>$66,018</td>
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<td>714</td>
<td>713</td>
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<td>$36,750</td>
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</table>

**TOTALS**

- $422,701
- $369,238
- $384,582

## FY 12 MONTHLY MEDICAL INSURANCE INVOICES

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<tr>
<th></th>
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<tbody>
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<td>$326,600</td>
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<td>20,620</td>
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<td>20,578</td>
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<td>708</td>
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<td>708</td>
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<tr>
<td>Dearborn National Premium</td>
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<td>10,875</td>
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**TOTALS**

- $361,386
- $358,398
- $361,292

## FY 11 MONTHLY MEDICAL INSURANCE INVOICES

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<td>291,699.23</td>
<td>292,076.47</td>
<td>286,883.28</td>
<td>267,676.02</td>
<td>267,789.98</td>
<td>264,174.46</td>
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<td>321,266.00</td>
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<td>125,750.00</td>
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**TOTALS**

- $325,353.90
- $330,452.68
- $324,856.56

**Benefits Paid as of 01/31/13**
### Workers' Comp. Claims (12/1/12-11/30/13)

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<th>Prior Year Total</th>
<th>YTD</th>
<th>Current Month</th>
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<tbody>
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<tr>
<td>Forest Preserve</td>
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<td>HHS</td>
<td>3</td>
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<td>Probation</td>
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<td>PBZ</td>
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<tr>
<td>Sheriff</td>
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<td>Courthouse</td>
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### New HIros/Terminations (12/1/12-11/30/13)

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<th>Current Month</th>
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<tr>
<td>County Clerk</td>
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</tr>
<tr>
<td>Forest Pres</td>
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<td>1</td>
</tr>
<tr>
<td>Health Dept.</td>
<td>2</td>
<td>1</td>
</tr>
<tr>
<td>Highway</td>
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<tr>
<td>Probation</td>
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<td>2</td>
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<tr>
<td>Sheriff</td>
<td>3</td>
<td>5</td>
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<tr>
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### Property Claims (12/1/12-11/30/13)

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<td>Subrogate</td>
<td>pending</td>
</tr>
<tr>
<td>HWY M159074</td>
<td>hit by another vehicle</td>
<td>Subrogate</td>
<td>pending</td>
</tr>
<tr>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td></td>
<td>$</td>
</tr>
</tbody>
</table>

**FY12 Education Reimbursements Submitted**

- Budgeted: $9,000.00
- Expense (12/1/12-11/30/13): $1,711.33
- Remaining Balance: $7,288.67

**MELLON HSA SOLUTIONS**

<table>
<thead>
<tr>
<th>Date</th>
<th>Deposit</th>
</tr>
</thead>
<tbody>
<tr>
<td>12/31/12</td>
<td>11,625</td>
</tr>
<tr>
<td>01/31/13</td>
<td>11,625</td>
</tr>
<tr>
<td>02/28/13</td>
<td>13,500</td>
</tr>
<tr>
<td>03/31/13</td>
<td></td>
</tr>
<tr>
<td>04/30/13</td>
<td></td>
</tr>
<tr>
<td>05/31/13</td>
<td></td>
</tr>
<tr>
<td>06/30/13</td>
<td></td>
</tr>
<tr>
<td>07/31/13</td>
<td></td>
</tr>
<tr>
<td>08/31/13</td>
<td></td>
</tr>
<tr>
<td>09/30/13</td>
<td></td>
</tr>
<tr>
<td>10/31/13</td>
<td></td>
</tr>
<tr>
<td>11/30/13</td>
<td></td>
</tr>
</tbody>
</table>

**Total**: $36,750

**W.G. Check Register (12/1/12 - 11/30/13)**

- December: $10,211
- January: $38,521
- February: $11,849
- March
- April
- May
- June
- July
- August
- September
- October
- November

**Total**: $60,581

**Retirees/COBRA (12/1/12 - 11/30/13)**

<table>
<thead>
<tr>
<th>Retirees/COBRA</th>
<th>Medical/Dental</th>
<th>3</th>
<th>7,038.31</th>
</tr>
</thead>
<tbody>
<tr>
<td>Retirees</td>
<td>Medical Only</td>
<td>0</td>
<td>0.00</td>
</tr>
<tr>
<td>Retirees</td>
<td>Dental Only</td>
<td>28</td>
<td>4,738.55</td>
</tr>
<tr>
<td>COBRA</td>
<td>Medical Only</td>
<td>3</td>
<td>6,767.41</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td></td>
<td>29</td>
<td><strong>18,544</strong></td>
</tr>
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</table>

*monthlymedicaireport100112 Tab 2012*
<table>
<thead>
<tr>
<th>Claim Type</th>
<th>Incident Date</th>
<th>Department</th>
<th>Cause / Incident</th>
</tr>
</thead>
<tbody>
<tr>
<td>WC</td>
<td>01/19/11</td>
<td>Facilities</td>
<td>fell from ladder</td>
</tr>
<tr>
<td>WC</td>
<td>06/19/11</td>
<td>Sheriff's</td>
<td>motorcycle accident</td>
</tr>
<tr>
<td>WC</td>
<td>09/22/11</td>
<td>Sheriff's</td>
<td>injured by arrestee</td>
</tr>
<tr>
<td>WC</td>
<td>02/28/12</td>
<td>Forest Preserve</td>
<td>injured shoulder</td>
</tr>
<tr>
<td>WC</td>
<td>06/30/12</td>
<td>Forest Preserve</td>
<td>knocked down by horse</td>
</tr>
<tr>
<td>WC</td>
<td>09/30/12</td>
<td>Sheriff's</td>
<td>injured by arrestee</td>
</tr>
<tr>
<td>WC</td>
<td>10/17/12</td>
<td>Sheriff's</td>
<td>injured by arrestee</td>
</tr>
<tr>
<td>WC</td>
<td>10/20/12</td>
<td>Sheriff's</td>
<td>exposed to chemical</td>
</tr>
<tr>
<td>WC</td>
<td>10/23/12</td>
<td>Sheriff's</td>
<td>hand hit by object - car</td>
</tr>
<tr>
<td>WC</td>
<td>11/15/12</td>
<td>Sheriff's</td>
<td>Injured Shoulder - fell fence</td>
</tr>
<tr>
<td>WC</td>
<td>11/15/12</td>
<td>Sheriff's</td>
<td>Strain/Strain Back - training</td>
</tr>
<tr>
<td>WC</td>
<td>12/21/12</td>
<td>Sheriff's</td>
<td>hit head on floor - fell off chair</td>
</tr>
<tr>
<td>WC</td>
<td>12/23/12</td>
<td>Forest Preserve</td>
<td>shoulder, hit by horse</td>
</tr>
<tr>
<td>WC</td>
<td>01/05/13</td>
<td>Animal Control</td>
<td>Cut/scratch by cat</td>
</tr>
</tbody>
</table>
For Administration Committee on March 7, 2013

**County Board Video/Audio Recording Project Scope:**

Create a non-produced, one-view video/audio recording of County Board meetings using current meeting attendees with fail-safe procedures and minimal procedural changes in order to record, save, save and display the video/audio recordings.
County of Kendall

RESOLUTION 2013-______

A RESOLUTION ADOPTING THE
KENDALL COUNTY WEBSITE TRANSPARENCY POLICY

WHEREAS, the Kendall County Board recognizes the importance and the need for an open and transparent government to serve its residents; and

WHEREAS, the Kendall County Board is committed to transparency in the conduct of the public’s business; and

WHEREAS, the Kendall County Board has developed standards for the Kendall County website to provide the public with information in an accountable and transparent manner; and

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY BOARD OF KENDALL COUNTY, ILLINOIS, as follows:

The Kendall County Website Transparency Policy, attached hereto and made a part of as Exhibit “A”, is hereby adopted by the County Board of Kendall County.

ADOPTED BY THE COUNTY BOARD OF TRUSTEES OF KENDALL COUNTY THIS _____ DAY OF __________________, 2013.

Attest:

________________________________________
John Shaw
County Board Chairman

________________________________________
Dobbie Gillette
County Clerk
County of Kendall
County Board Policy

Policy Subject: County Website Transparency
Date Adopted: Month/Day, 2013
Revised: N/A
Updated: N/A

I. Purpose
This policy provides guidance as to how the County Board presents public information in a transparent and accountable manner, with emphasis on openness, ethics, and fiscal responsibility. This policy is a minimum standard and should not inhibit other public information presented on the County's website by departments, elected officials, health board, and forest preserve board.

II. Effective Date
The provisions of this Policy shall be applicable on or after Month/Day, 2013.

III. Procedures/Guidelines
As part of the commitment of the County Board to open, transparent and honest government, the County website at www.co.kendall.il.us shall include the following information and documents accessed by a link named “Transparency” on the website homepage.

1. Elected & Administrative Officials
The County website shall include contact information, including name, phone number, and an electronic contact method for all elected County Board members, elected officials, appointed administrators and directors for all County operations.

2. Meeting Information
The County website shall include the annual meeting schedule and monthly calendar for meetings of the County Board and advisory committees. The monthly calendar will be available for viewing in electronic format and printable in pdf format. The updated electronic monthly calendar shall present all agendas for all meetings of the County Board and advisory committees. The website shall include agendas, packets, minutes and audio recordings of all open sessions of County Board meetings. Meeting dates may be changed, and meetings may be canceled, subject to the requirements of the Open Meetings Act.

The County Board meeting agendas, packets and minutes shall remain available on the County’s website for a minimum of four years. Audio recordings of open sessions of
Local Transparency Project

Dear County Board,

During March 10-16, the Illinois Policy Institute will be celebrating Sunshine Week 2013 along with hundreds of other organizations across the country. Sunshine Week is an annual national initiative to promote a dialogue about the importance of open government.

In the past year we’ve graded all 102 counties in Illinois, including Kendall County, for online transparency as part of our Local Transparency Project. We compare each website to our 10-Point Transparency Checklist and give each county a score on a 100 point scale. Kane County has the top score in the state with a 100%.

Illinois Counties Local Transparency Project Scores
Click here, or on the map above, to see where Kendall County ranks for online transparency. Note: In addition to the summary page, each county has its own tab on the spreadsheet where full details on scoring is listed.

As part of our efforts for Sunshine Week 2013 we will be releasing to the public our capstone Local Transparency Project findings on all Illinois counties.

If Kendall County has recently updated its website and improved in any of the 10-Point Transparency Checklist categories please email me at bossin@illinoispolicy.org no later than COB on Tuesday, March 5. We will revise scores accordingly. Updates received after this time won’t be reflected in our Sunshine Week report.

We’d love to help you on your journey to improve online transparency. Please contact me at the email or number below for more information or assistance.

Best Regards,

Brian Costin
Director of Government Reform
Illinois Policy Institute
County Board meeting shall remain on the County’s website for at least one calendar year. Annually in December, the County Clerk shall remove all audio recordings for the prior calendar year. Subsequently, the County Clerk shall apply to the Illinois Records Commission for disposal of all audio recordings of open sessions that have been removed from the County’s website.

3. Public Records
The County website shall include the name, address, phone number, and an electronic contact method for all County Freedom of Information Act (FOIA) Officers, along with the address, phone number, and electronic submission method for FOIA requests.

4. Budgets
The County website shall include the detailed budget for the current year, along with the detailed budgets for a minimum of four prior years.

5. Financial Audits
The County website shall include the County’s Annual Audited Financial Reports for a minimum of four years.

6. Expenditures
The County website shall include the County’s bi-monthly claims reports starting with Fiscal Year 2009 showing expenditures to all individuals and third-party vendors – including name of payee, description of expenditure, amount of expenditure, and line item account number. A minimum of four prior years will be maintained on the website.

7. Salary & Benefits
Starting with Fiscal Year 2013, the County website shall contain total wages for each individual by position. County paid benefits shall be shown in separate categories, including, medical coverage, dental coverage, life insurance, pension, and employee assistance program. This information shall be updated at the end of each fiscal year and shall remain available on the County’s website for three prior years. The County shall also provide all salary and benefit information in accordance with Public Act 97-0609 and as required by State Statute.

8. Contracts
The County website shall include all vendor contracts over $30,000 approved by the County Board. Vendor contracts shall remain available on the County’s website for three prior years. Effective union contracts will be posted and remain on the website until a new effective contract is approved and ratified.

9. Lobbying
The County Board does not currently have a contract with a certified lobbyist. The County Board, Elected Officials and multiple departments have memberships with
various associations. Each January, the County website shall be updated to include all association memberships.

10. Taxes and Fees
Each January, the County website shall be updated to include the fee schedule submitted by each elected official and department, the prior year's actual property tax rate, the following year's estimated property tax rate, and county sales tax rate for public safety and transportation.
Ten-Point Transparency Checklist

The Illinois Policy Institute's Ten-Point Transparency Checklist, Rationale, and Examples.

1. **Elected & Administrative Officials**: Contact Information
2. **Meeting Information**: Calendar (Future) Minutes & Board Packets (Past)
3. **Public records**: FOIA submission & FOIA Officer Contact Information
4. **Budgets**: General Fund and Special Projects
5. **Financial Audits**: Comprehensive Annual Financial Reports
6. **Expenditures**: Checkbook Register and Credit Card Receipts
7. **Salary & Benefits**: Wages, Salary, Overtime, Health, Dental, Life, Pension, etc.
8. **Contracts**: Union, Private Contractors, Vendors
9. **Lobbying**: Taxpayer-Funded Lobbying Associations
10. **Taxes & Fees**: Sales, Property, Income, and Miscellaneous Taxes, fees on residents & businesses

Best overall website is the [Village of Carol Stream](http://www.carolstream.org), who scored a full 100% on the Illinois Policy Institute's Local Transparency Project.

**Example**: Elected Officials [Village of Streamwood](http://www.villageofstreamwood.com)

**Example**: Administrators [Village of Streamwood](http://www.villageofstreamwood.com)

2. **Meeting Information**: Calendar/Agendas (Future), Minutes & Board Packets (Past), (Prior 5-years)

Websites should include notices about public meetings of its governing board, and minutes of past meetings. Websites should have meeting agendas for future and/or past meetings, and board packets so citizens and elected officials have equal access to the information used to make legislative decisions.

**Rationale**: Citizens should have the knowledge of when an elective body meets and what issues they will be voting on so they can be an informed and engaged in the democratic process. Meetings are one of the few ways the public can engage in true dialogue with representatives. Given the reality of busy schedules, governments should offer an alternative to meeting attendance by posting meetings, agendas, board packets, locations and minutes on their website.

**Example**: Calendar [Village of Hoffman Estates](http://www.hoffmanestates.il.us)

**Example**: Agendas & Minutes [Village of Hanover Park](http://www.hanoverpark-il.org)

**Example**: Board Packets [City of Rolling Meadows](http://www.rollingmeadows-il.org)

3. **Public records**: FOIA submission & FOIA Officer Contact Information

**Rationale**: While a website with comprehensive transparency will cut down substantially on Freedom of Information Act, FOIA requests provides an important means through which the public can obtain information regarding the activities of government agencies. Governments are required by law to respond to FOIA requests. A public body that maintains a website is required by state law to post its FOIA process and FOIA Officer information prominently on its website per (5 ILCS 140/4) (from Ch. 116, par. 204).
4. **Budgets:** The website should include the current-year budget and the budget for the prior 4 years, (5-years total)

**Rationale:** Budgets show the big picture of what goals and priorities the government established for the year and prior years. Budget details also serve as a way for taxpayers determine how the government performed in relation to past years.

**Example:** Village of Hoffman Estates

5. **Financial Audits:** The website should include regular audit information for the past 5-years, specifically the comprehensive annual financial report (CAFR) for the agency's total performance. Additionally, websites should include special project report results (such as TIF districts and special construction projects), audit schedules and performance audits for government programs. (Prior 5-years)

**Rationale:** While budgets give the big picture to constituents, an audit reveals how well the government performs on their goals. An audit reveals how closely elected officials kept their promises, and enable constituents to hold them accountable.

**Example:** Village of Schaumburg

6. **Expenditures:** The website should include a Checkbook Register and Credit Card expenditures to all individuals and third-party vendors. (Prior 5-years)

**Rationale:** Having access to a checkbook register, or bill list, provides timely and pertinent information about government operations to the citizens and taxpayers. Often such bill lists are voted upon by elected officials and citizens should have access to the same information as its leaders. Having expenditure information online deters waste and abuse by government employees, and increases the chances of rectifying problems once they occur.

**Example:** Year-End Expenditures Village of Schaumburg (Treasurer's Report) Example: Checkbook Register DuPage County

7. **Salary & Benefits:** The website should contain compensation information for each individual employee including Wages, Salary, Overtime, Health, Dental, Life, Pension, etc. (Prior 5-years)

**Rationale:** Salaries & benefits is the biggest expense area for most bodies of government. Government employees work for the citizens & taxpayers. Citizens should have a right to know how much in compensation they are paying each of their employees as well as knowing the number of employees each body of government has.

**Example:** Village of Hoffman Estates

8. **Contracts:** The website should include rules governing contracts posted online for the last 5-years; including bids and contracts for purchases over $25,000 and the vendor's campaign contributions posted with contract. Labor agreements with all employee groups. (Prior 5-years)

**Rationale:** Contracts should be available for review so the people can evaluate if the contract was a no bid replacement and/or if the government chose the best solution for its constituents.

**Example:** Village of Schaumburg

9. **Lobbying:** If the unit of government belongs to any taxpayer-funded lobbying associations that it helps to fund by paying association or membership dues, that information should be disclosed on the government unit's website. Additionally, if any unit of government directly contracts with a lobbying firm that should be disclosed on a website as well. (Prior 5-years)

**Rationale:** Almost all government entities have lobbyists on retainer or are members of an association that lobbies on their behalf. This information should be disclosed to constituents, so they can make sure what is being lobbied benefits the community.

**Example:** Anderson County, SC

10. **Taxes & Fees:** Websites should include detailed information for any type of tax or fee that it levies including sales, property, income, and miscellaneous taxes, fees on residents & businesses. A comprehensive fee schedule detailing all taxes is preferred. The information should be easy to find.
Rationale: Citizens should have ready access to tax & fee information. Not only is it important for citizens to know the costs of government, readily available information helps increase collection rates.

Example: Village of Orland Park (Category 10)

If you’re an elected official or government administrator contact Brian Costin at boostin@illinoispolicy.org for more information on how to earn a perfect 100% score on our transparency audit.

*The Illinois Policy Institute’s 10-Point Transparency Checklist was created in consultation with Sunshine Review.*
Public Act 097-0609

SB1831 Enrolled LR8097 08644 JDS 48773 b

AN ACT concerning public employee benefits.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. The Open Meetings Act is amended by adding
Section 7.3 as follows:

(5 ILCS 120/7.3 new)
Sec. 7.3. Duty to post information pertaining to benefits
offered through the Illinois Municipal Retirement Fund.
(a) Within 6 business days after an employer participating
in the Illinois Municipal Retirement Fund approves a budget,
that employer must post on its website the total compensation
package for each employee having a total compensation package
that exceeds $75,000 per year. If the employer does not
maintain a website, the employer must post a physical copy of
this information at the principal office of the employer. If an
employer maintains a website, it may choose to post a physical
copy of this information at the principal office of the
employer in lieu of posting the information directly on the
website; however, the employer must post directions on the
website on how to access that information.

(b) At least 6 days before an employer participating in the
Illinois Municipal Retirement Fund approves an employee's
total compensation package that is equal to or in excess of
$150,000 per year, the employer must post on its website the
total compensation package for that employee. If the employer
does not maintain a website, the employer shall post a physical
copy of this information at the principal office of the
employer. If an employer maintains a website, it may choose to
post a physical copy of this information at the principal
office of the employer in lieu of posting the information
directly on the website; however, the employer must post
directions on the website on how to access that information.

(c) For the purposes of this Section, "total compensation
package" means payment by the employer to the employee for
salary, health insurance, a housing allowance, a vehicle
allowance, a clothing allowance, bonuses, loans, vacation days
granted, and sick days granted.

Section 10. The Illinois Pension Code is amended by
changing Sections 1-160, 7-109, 7-116, 7-135, 7-137, 7-142,
7-141.1, 7-142.1, 7-144, 7-145.1, 7-172, 7-205, 14-103.05,
22-101, and 22-103 and by adding Section 7-225 as follows:

(40 ILCS 5/1-160)
Sec. 1-160. Provisions applicable to new hires.
(a) The provisions of this Section apply to a person who,
on or after January 1, 2011, first becomes a member or a
participant under any reciprocal retirement system or pension
fund established under this Code, other than a retirement
To the Chairman and Members
Of the Kendall County Board
Yorkville, Illinois

In planning and performing our audit of the financial statements of the County of Kendall, Illinois, for the year ended November 30, 2012, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control.

However, during our audit we became aware of matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. This letter does not affect our report dated January 10, 2013 on the financial statements of the County of Kendall.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Very truly yours,

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

January 10, 2013
Recurring Findings:

1. FINDING 2011-02: Payroll pay period

   Employee overtime wages are paid in the subsequent pay period after the overtime
   hours are earned. Employees also receive base pay which includes hourly pay for
   work that has not actually been performed prior to the check being generated.

   RECOMMENDATION:

   The County should consider adjusting the pay period for a time lapse to ensure all
   time has been earned and overtime can be properly processed.

2. FINDING 2011-07: Animal Control accounting system

   The Animal Control department utilizes accounting software to record all receipts
   of cash and checks, and to create receipts for customers. The department also
   prepares revenue summary sheets which are submitted to the Treasurer along with
   deposits to be made. However, these summary sheets are not reconciled to the
   accounting software to ensure that all amounts collected have been properly
   included in the deposit and are coded to the correct line. Also, the summary sheet
   does not indicate the total amount of cash and checks to be deposited. Because
   these two documents are not reconciled, we were not able to verify that deposits
   selected for testing were complete and accurate.

   Additionally, an electronic log of rabies tags is maintained in the accounting
   software. However, no periodic reconciliation of tags on hand to the accounting
   software log is performed. The department is unable to produce reports showing
   which tags were sold during the fiscal year to verify that all tags have been properly
   accounted for.

   RECOMMENDATION:

   While the control procedures within this department have been strengthened from
   the prior year, there is still room for improvement. Department personnel need to
   become familiar with the functionality of the accounting software in order to fully
   utilize it in strengthening controls. Deposits should be reconciled to receipts
   recorded in the accounting software before each deposit is made. Additionally, the
   revenue summary sheets included with the deposits should specify the amount of
   cash and checks to be deposited, so these totals can be verified by the Treasurer’s
   office.
3. FINDING 2011-08: Tracking employee leaves of absence

The County does not have a uniform policy for tracking time off, sick, & vacation time. Some departments work with the HR department, which utilizes a tracking software on a monthly basis, while other departments directly access the tracking software. However, there are some departments which do not utilize the software at all, and others which do not have any formalized method of tracking employee leaves of absence. The lack of formalized tracking methods creates a risk that employees will be paid for more time off than they have earned, or will not be paid for all the time they have earned.

Additionally, all departments within the County do not require formal prior approval for vacation or other extended leaves of absence, and no documentation is maintained for leaves taken.

RECOMMENDATION:

The County Board should create a standardized policy regarding the tracking of earned and used time off and encourage all departments to follow that policy. All leaves (other than unforeseen sick leaves) should require formal, written approval prior to the leave, and documentation of the leave should be maintained in the employee files.

4. FINDING 2011-11: Circuit Clerk software reconciliations

Reports from the Circuit Clerk’s software, JANO, do not provide the client with reports which reconcile directly to either the client bank accounts or the outstanding bonds at the end of each year. The balances initially entered into the software did not equal the actual balances on the date of conversion to this software, as some voided entries became active again upon conversion.

RECOMMENDATION:

Both the software provider and the client are aware of the issue. A significant amount of work has been performed during the 2011 and 2012 fiscal years to adjust the balances in JANO, and the variances have been greatly reduced. The Circuit Clerk should continue working with staff to fully resolve the issue in the coming fiscal year. When the issue is resolved, the Circuit Clerk should ensure that the reports created from the JANO system can reconcile to the amounts reported on the client’s trial balances, and that the bond report is updated to match the actual amount outstanding bonds.
Current Year Findings:

1. FINDING 2012-01: Expenditures in excess of appropriations

The following County fund expenditures exceeded appropriations for that fund in the current year:

<table>
<thead>
<tr>
<th>Fund</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Human Services Fund</td>
<td>$506,908</td>
</tr>
<tr>
<td>Court Automation Fund</td>
<td>1,573</td>
</tr>
<tr>
<td>Liability Insurance Fund</td>
<td>14,569</td>
</tr>
<tr>
<td>Child Support Collection Fund</td>
<td>5,204</td>
</tr>
<tr>
<td>State's Attorney Drug Enforcement Fund</td>
<td>190</td>
</tr>
<tr>
<td>Law Library Fund</td>
<td>26,294</td>
</tr>
<tr>
<td>County Reserve</td>
<td>7,088</td>
</tr>
<tr>
<td>Child Advocacy Fund*</td>
<td>516</td>
</tr>
<tr>
<td>Sheriff's COPS Technology Grant Fund</td>
<td>12,586</td>
</tr>
<tr>
<td>Rental Housing Support Program Fund</td>
<td>12,278</td>
</tr>
<tr>
<td>Circuit Clerk Operations &amp; Administration Fund</td>
<td>58</td>
</tr>
<tr>
<td>Kendall Area Transit Fund</td>
<td>187,578</td>
</tr>
<tr>
<td>Jail Commissary Fund</td>
<td>242</td>
</tr>
<tr>
<td>HAVA Grant Fund*</td>
<td>64,893</td>
</tr>
<tr>
<td>Animal Control Capital Improvement Fund</td>
<td>21,507</td>
</tr>
<tr>
<td>Special Construction Public Safety Basement</td>
<td>25</td>
</tr>
<tr>
<td>Administration Building Bond Proceeds 2011 Fund*</td>
<td>4,132,078</td>
</tr>
</tbody>
</table>

*Budget was not adopted for this fund

Additionally, the following departments within the County’s General Fund had expenditures in excess of appropriations in the current fiscal year:

<table>
<thead>
<tr>
<th>Department</th>
<th>Excess</th>
</tr>
</thead>
<tbody>
<tr>
<td>Circuit Court Judge</td>
<td>$3,884</td>
</tr>
<tr>
<td>Jury Commission</td>
<td>25,427</td>
</tr>
</tbody>
</table>

The 2012 budget was amended in November, 2012. However, all departments did not amend their budgets even though changes to the original budgeted amounts were necessary.

RECOMMENDATION:

Annual budgets are reviewed at monthly board meetings. The budget should be amended if necessary to ensure that no expenditures are in excess of appropriations.
2. FINDING 2012-02: Petty cash and cash on-hand

During our year-end counts of petty cash and cash drawers, we identified several departments which had insufficient control procedures related to cash balances. Petty cash and cash drawers were not balanced daily in each department, so our year-end counts resulted in cash balances that were frequently higher or lower than the balances reported in the petty cash ledgers by an immaterial amount. In some instances, no log of petty cash or cash drawers was maintained, so we could not determine whether the cash balances were correct.

Additionally, we found that several departments use petty cash and the cash drawer to break change, and donations are often stored in the cash drawers and are not taken to the Treasurer for deposit and proper recording in the general ledger.

Finally, we found that several departments do not have a set timeline for taking deposits from their cash drawers to the Treasurer’s office, so cash balances may become significant at those departments.

In total, petty cash and cash drawers are material to the County as a whole.

RECOMMENDATION:

Every department that has a petty cash account or maintains a cash drawer for accepting cash receipts should have a formal process for reconciling the accounts, making deposits of cash collected, and should balance the drawers to a specific amount each day to prevent misappropriation of cash on hand.

3. FINDING 2012-03: County Clerk receipting

When payments are received at the County Clerk’s office, the staff issues a receipt from the cash register, but the receipt does not specify the reason for the payment, nor whether payment was received via cash or check. The staff manually documents the reason for the payment on the receipt, and tracks all receipts in a spreadsheet to balance daily receipts. However, the receipts and the log did not provide sufficient detail to enable us to verify that each receipt attached to the deposits selected for testing was properly recorded.

RECOMMENDATION:

Each individual receipt should be logged on the spreadsheet, and all pertinent information regarding the transaction should be included, such as payer, date, amount, and whether payment was via cash or check.
4. FINDING 2012-04: Sheriff's sales outstanding

Sheriff's department staff responsible for handling Sheriff's sales does not maintain a log of sales for which payment has been collected from the buyers but not yet remitted to the sellers. Due to the increase in Sheriff's sales in recent years, the balance of these outstanding sales has grown to a significant amount, and the department must be able to verify that the outstanding balance is appropriate.

RECOMMENDATION:

During our testing, we were able to work with staff to verify the outstanding balance as of 11/30/12. The department should create a manual or electronic log which is used to track the outstanding balance at all times.

5. FINDING 2012-05: Authorized bank account signors

During our testing and confirmation of cash balances, we learned that an employee who retired near year-end was not removed as a signor on some of the County's bank accounts as of 11/30/12.

RECOMMENDATION:

Signors to any County bank accounts should be removed from the accounts immediately upon termination of employment with the County.

6. FINDING 2012-06: County employee audit availability

During the course of our audit, we requested to schedule interviews with various County employees and elected officials. However, some requests were denied, and some employees did not make themselves available during the period of our audit.

RECOMMENDATION:

Department supervisors and elected officials are an important source of information, and auditing standards require us to have communications with department management personnel as part of annual audit procedures. To prevent scope limitations related to our audit procedures, County employees and elected officials should cooperate with audit staff in scheduling necessary interviews.
7. FINDING 2012-07: Personnel file accessibility

Personnel files containing private payroll and other employee information are maintained at nearly every County department. These files were not locked and access to the files was not properly restricted in some departments.

RECOMMENDATION:

All private personnel and payroll related information should be safeguarded so that only authorized individuals may access the information.
<table>
<thead>
<tr>
<th>MONDAY</th>
<th>1st Monday of the month/2nd Monday of the month</th>
<th>9:00 am/10:00 am</th>
</tr>
</thead>
<tbody>
<tr>
<td>ZPAC</td>
<td>1st Monday of the month</td>
<td>3:30 pm</td>
</tr>
<tr>
<td>Facilities Management</td>
<td>1st Monday of the month</td>
<td>10:00 am</td>
</tr>
<tr>
<td>Health &amp; Environment</td>
<td>3rd Monday of the month</td>
<td>10:00 am</td>
</tr>
<tr>
<td>Labor &amp; Grievance</td>
<td>Last Monday of the month</td>
<td>3:00 pm</td>
</tr>
<tr>
<td>Planning, Building &amp; Zoning</td>
<td>Monday the week before 2nd Board Meeting</td>
<td>6:30 pm</td>
</tr>
<tr>
<td>Zoning Board of Appeals</td>
<td>1st Monday following Plan Commission Meeting</td>
<td>7:00 pm</td>
</tr>
<tr>
<td>Public Safety (PSC)</td>
<td>2nd Monday of the month</td>
<td>10:00 am</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>TUESDAY</th>
<th>1st Tuesday of the month</th>
<th>6:00 pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Board (1st Meeting)</td>
<td>1st Tuesday of the month</td>
<td>6:00 pm</td>
</tr>
<tr>
<td>Forest Preserve Commission</td>
<td>1st Tuesday of the month</td>
<td>6:00 pm</td>
</tr>
<tr>
<td>Tax Board of Review (BOR)</td>
<td>2nd Tuesday of the month</td>
<td>10:30 am</td>
</tr>
<tr>
<td>Highway Department</td>
<td>2nd Tuesday of the month</td>
<td>4:00 pm</td>
</tr>
<tr>
<td>County Board (2nd Meeting)</td>
<td>3rd Tuesday of the month</td>
<td>9:00 am</td>
</tr>
<tr>
<td>Forest Preserve Commission</td>
<td>3rd Tuesday of the month</td>
<td>9:00 am</td>
</tr>
<tr>
<td>Board of Health (HHS)</td>
<td>3rd Tuesday of the month – no December meeting</td>
<td>7:00 pm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>WEDNESDAY</th>
<th>1st Wednesday of April, June, September &amp; December</th>
<th>7:00 pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>VAC (HHS)</td>
<td>1st Wednesday of the month</td>
<td>7:00 pm</td>
</tr>
<tr>
<td>KenCom Operations Board (PSC)</td>
<td>2nd Wednesday of the month</td>
<td>2:00 pm</td>
</tr>
<tr>
<td>Animal Control (FMC)</td>
<td>Wednesday after 2nd County Board Meeting</td>
<td>9:00 am</td>
</tr>
<tr>
<td>Historic Preservation</td>
<td>3rd Wednesday of the month</td>
<td>7:00 pm</td>
</tr>
<tr>
<td>Judicial/Legislative (JAR)</td>
<td>4th Wednesday of the month</td>
<td>3:00 pm</td>
</tr>
<tr>
<td>Public Building Commission</td>
<td>Wednesday of the week before 2nd Board Meeting</td>
<td>4:30 pm</td>
</tr>
<tr>
<td>Forest Preserve Committee</td>
<td>Wednesday of the week before 2nd FP Commission</td>
<td>5:30 pm</td>
</tr>
<tr>
<td>Ad-Hoc Zoning</td>
<td>4th Wednesday of the month – no December meeting</td>
<td>5:00 pm</td>
</tr>
<tr>
<td>Regional Planning Commission</td>
<td>4th Wednesday of the month - no December meeting</td>
<td>7:00 pm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>THURSDAY</th>
<th>1st Thursday of the month</th>
<th>4:00 pm</th>
</tr>
</thead>
<tbody>
<tr>
<td>Human Resources/ADMIN</td>
<td>1st Thursday of the month</td>
<td>4:00 pm</td>
</tr>
<tr>
<td>Finance (1st Meeting)</td>
<td>Thursday of the week before 2nd County Board Meeting</td>
<td>2:30 pm</td>
</tr>
<tr>
<td>Forest Preserve Finance (2nd Meeting)</td>
<td>Thursday of the week before 2nd County Board Meeting</td>
<td>3:30 pm</td>
</tr>
<tr>
<td>Committee of the Whole</td>
<td>Thursday of the week before 2nd County Board Meeting</td>
<td>4:00 pm</td>
</tr>
<tr>
<td>Finance (2nd Meeting)</td>
<td>Thursday of the week after the 2nd County Board Meeting</td>
<td>9:30 am</td>
</tr>
<tr>
<td>Forest Preserve Finance (1st Meeting)</td>
<td>Thursday of the week after the 2nd County Board Meeting</td>
<td>10:00 am</td>
</tr>
<tr>
<td>KenCom Finance (PSC)</td>
<td>3rd Thursday of the month</td>
<td>10:00 am</td>
</tr>
<tr>
<td>Tax Board of Review (BOR)</td>
<td>4th Thursday of the month</td>
<td>10:30 am</td>
</tr>
<tr>
<td>Stormwater Planning Commission</td>
<td>ON CALL (will meet 4th Thursday of the month)</td>
<td>3:00 pm</td>
</tr>
<tr>
<td>KenCom Executive Board</td>
<td>4th Thursday of the month</td>
<td>5:30 pm</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FRIDAY</th>
<th>4th Friday of the month</th>
<th>8:30 am</th>
</tr>
</thead>
<tbody>
<tr>
<td>Economic Development</td>
<td>4th Friday of the month</td>
<td>8:30 am</td>
</tr>
</tbody>
</table>

*Unless Otherwise Specified* - All meetings are held in the County Office Bldg; County Board Room 210; 111 W. Fox Street; Yorkville, IL

**Other Locations:**
- **BOR** - Board of Review; County Office Building; 111 W. Fox Str; Room 302; Yorkville
- **FMC** - Facilities Management Conference Room; 804 W. John Str; Yorkville
- **HHS** - Health Department Bldg; 2nd Floor Conference Room; 811 W. John Street; Yorkville
- **Highway Department** - 6780 Route 47; Yorkville
- **JAR** - Jury Assembly Room; Courthouse; 807 W. John Str; Yorkville

Updated 01.07.2013
Feb. 27, 2013

Mr. Severson and Mr. Wilkins,

In accordance with Illinois School Code section 105 ILCS 5/3-5, I would like to report under affirmation to the County Board a list of acts as county superintendent for the previous quarter from Dec. 1, 2011- Feb. 29, 2012.

Dec. 1, 2012- Feb. 27, 2013

Total Certificates Issued: 28
Total Certificate Applications Processed: 31
Total Certificates Registered: 242
Total Endorsement Applications Processed: 8
Total Substitute Certificates Issued: 23
Total Substitute Certificates Currently Registered: 837
Public School Administrators Employed for FY 2012: 204
Public School Teachers Employed for FY 2012: 2,407

School Bus Driver Trainings: 5
School Bus Drivers Trained: 71

Fingerprints done at 2 offices: 252

Phone Calls Taken: 1,403
Walk In Patrons Served: 767

Persons Registered for GED testing: 46
Persons completing and meeting score requirements: 25

Students Currently at Premier Academy Morris: 83
Visits, meetings and trainings: Regional Supt. and Assistant Regional Supt.

Dec. 1, 2012- Feb. 27, 2013

Dec. 3- Attended Raising Student Achievement Conference- St. Charles
Dec. 5- Professional Development Alliance governing board mtg. – Joliet
Dec. 6- Met with candidates for Regional Board of School Trustees- Morris
Dec. 6- School building inspections at Lisbon Grade School and Newark
Dec. 7- Judging event at Premier Morris
Dec. 10- Meeting on details of Premier School move
Dec. 11- Truancy hearings on students- Yorkville
Dec. 12- Kendall County Special Education Co-op meeting- Yorkville
Dec. 13- Vista computer giveaway to Grundy Cty. Students- Morris
Dec. 19- Grundy County Special Ed meeting w/ superintendents- Morris
Dec. 21- Meetings and lunch w/ Professional Dev. Alliance- Joliet
Dec. 26- School building inspections of all Plano District 88 schools
Dec. 28- Building occupancy walkthrough- Oswego
Jan. 8 – Staff fingerprint machine training- Joliet
Jan. 9- Attended opening of first day ever for student attendance –New Premier
Jan. 9 - Kendall County Special Education Co-op meeting – Yorkville
Jan. 10- Illinois Association of Regional School Supts. meeting- Springfield
Jan. 11 - IL Assn. of School Business Officials meeting – Morris
Jan. 11- Kendall County Juvenile Justice committee meeting- Yorkville
Jan. 22- Truancy hearings on students- Yorkville
Jan. 23- Building sales tax proposal meeting- Coal City
Jan. 23- Building life safety inspections of Morris District 54 schools
Jan. 24- Professional Development Alliance governing bd. meeting- Joliet
Jan. 25- Legislative issues discussion meeting – Lewis University
Jan. 28- Truancy staff planning meeting- Morris
Jan. 31- Building inspection at Oswego East High School
Feb. 1- IL Assn. of School Business Officials meeting – Morris
Feb. 5- PDA Administrators Academy on legal issues- Joliet
Feb. 6- Student Truancy Hearings- Yorkville
Feb. 11- Met with Representative Chapa La Via on truancy – Aurora
Feb. 19- Met with students in Kendall County Student Leadership group
Feb. 20- Kendall County Special Ed Co-op workshop- Yorkville
Feb. 23- Grundy/ Kendall Counties annual spelling bee- Morris
Feb. 25- Regional Supt. transition meeting w/ Premier admin- Morris