

County of Kendall, Illinois

Yorkville, Illinois

Financial Report

Year Ended November 30, 2015

County of Kendall, Illinois

Year Ended November 30, 2015

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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, 2015, 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 19.44 percent, 42.09 percent, and 0.01 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 31.23 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, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States.

Emphasis of Matter

The County adopted GASB Statement No. 68, *Accounting and Financial Reporting for Pensions-an amendment of GASB Statement No. 27* and GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date-an amendment of GASB 68*, during the year ended November 30, 2015. Statement No. 68 and 71 changed how net pension liability is reported on the statement of net position and the footnotes related to the retirement systems the County participates in. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States require that the management's discussion and analysis and required supplementary information on pages 4 through 14, 70 through 96, 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 supplementary information is 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 relates 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 2014 comparative information in the supplementary information was subjected to the auditing procedures applied by us and our audit report dated March 9, 2015, expressed an unmodified opinion that such information was fairly stated in all material respects in relation to the 2014 financial statements taken as a whole.

The assessed valuations, tax rates, tax extensions and tax collections have 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.

Report on Summarized Comparative Information

We have previously audited County's 2014 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 9, 2015. In our opinion, the summarized comparative information presented herein as of and for the year ended November 30, 2014, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 24, 2016, 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's internal control over financial reporting and compliance.

Wipfli LLP

Sterling, Illinois
February 24, 2016

Management's Discussion And Analysis

County of Kendall, Illinois

Management's Discussion and Analysis

County of Kendall, Illinois' (the "County") management's discussion and analysis (MD&A) is generally intended to (1) assist the reader in focusing on significant financial issues, (2) provide an overview of the County's financial activities, (3) identify changes in the County's financial position (its ability to meet future financial demands and conditions), (4) identify any material 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, 2015 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

FINANCIAL HIGHLIGHTS FOR FY2015

- The County's net position increased \$4.3 million to \$125.9 million in 2015 from \$121.6 million in 2014 (restated). Several significant road construction projects were finished and started during the current year. As a result, an additional \$3.3 million was added to capital assets.
- During the current fiscal year, the County's total revenues exceeded total expenditures by \$1.2 million.
- The County's General Fund ended the year with a fund balance of \$17.7 million which represents a 0.16% decrease from the prior year. The IMRF and Social Security Fund ended the year with a fund balance of \$1.2 million and the Transportation Sales Tax Fund ended the year with a fund balance of \$7.3 million. The Public Safety Sales Tax Fund ended the year with a fund balance of \$3.9 million. The Courthouse Debt Service ended the year with a fund balance of \$1.3 and overall, the County ended the year with a fund balance of \$51.4 which represents a 2.4% increase from the prior year.
- The General Fund's total expenditures of \$24.1 million were \$1.2 million less than the \$25.3 million budgeted for the 2015 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, Multiyear Schedules of Changes in Net Pension Liability and Related Ratios, and the Multiyear Schedule of IMRF Contributions 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
County 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
Public Safety Capital Improvement Fund

Debt Service Funds:

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

County of Kendall, Illinois

Management's Discussion and Analysis

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 \$125.9 million for FY2015.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2015 and 2014.

Net Position (in millions)		
Governmental Activities		
November 30		
	2015	2014*
Current assets	\$55.4	\$52.4
Noncurrent assets	119.5	118.9
Total assets	174.9	171.3
Deferred outflows of resources	2.1	0.0
Total assets and deferred outflows of resources	177.0	171.3
Current liabilities	6.7	4.3
Noncurrent term liabilities	43.9	36.8
Total liabilities	50.6	41.1
Deferred inflows of resources	0.5	0.5
Total liabilities and deferred inflows	51.1	41.6
Net position		
Net investment in capital assets	83.2	80.9
Restricted	28.3	27.4
Unrestricted	14.4	21.4
Total net position	\$125.9	\$129.7

*Adjustments have not been made to restate prior years for the effects of GASB Statement No. 68 and 71.

Total Assets and Deferred Outflows of Resources: At the end of FY 2015, total assets and deferred outflows of resources were \$177.0 million compared to \$171.3 million for FY 2014.

Total Liabilities and Deferred Inflows of Resources: At the end of FY 2015, total liabilities and deferred inflows of resources stood at \$51.1 million versus \$41.6 million at the end of FY 2014.

Net Position: At the close of the FY 2015, County net position stood at \$125.9 million, an increase of \$4.3 million from FY 2014 restated net position.

County of Kendall, Illinois

Management's 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		
	2015	2014*
Revenues:		
Program revenues:		
Charge for services	\$6.9	\$7.3
Operating grants and contributions	5.3	5.0
Capital grants and contributions	3.2	2.6
General revenue:		
Local property taxes	20.3	20.2
Other taxes	17.3	16.0
Miscellaneous	0.5	0.5
Total revenues	53.5	51.6
Expenses:		
General control and administration	11.8	12.8
Public safety	9.7	10.4
Judiciary and court	6.6	6.8
County development	0.2	0.3
Corrections	4.5	4.3
Highways and bridges	9.5	4.1
Public health	5.5	6.2
Education	0.3	0.3
Unallocated interest	1.1	1.1
Total expenses	49.2	46.3
Change in net position	4.3	5.3
Net position beginning of year as previously reported	129.7	124.4
Prior period adjustment	(8.1)	0.0
Net position beginning of year as restated	121.6	124.4
Net position, ending	\$125.9	\$129.7

*Adjustments have not been made to restate prior years for the effects of GASB Statement No. 68 and 71.

Total Revenues: Revenues increased by \$1.9 million from FY 2014 to FY 2015. 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.

County of Kendall, Illinois

Management's 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 2015, the County pension costs increased due to the rising level of salaries and the sluggish investment returns secured by IMRF.

	Total Cost of Services		Net Cost of Services	
	2015	2014	2015	2014
General control and administration	\$11.8	\$12.4	\$8.5	\$9.9
Public safety	9.7	10.4	8.4	8.9
Judiciary and court	6.6	6.8	4.2	4.4
County development	0.2	0.3	0.3	0.3
Corrections	4.5	4.3	2.9	2.8
Highways and bridges	9.5	4.1	5.8	0.4
Public health	5.5	6.2	2.3	3.2
Education	0.3	0.3	0.3	0.3
Unallocated interest	1.1	1.1	1.1	1.1
	\$49.2	\$46.3	\$33.8	\$31.4

Change in Net Position: Net position increased by approximately \$4.3 million during the current fiscal year. Capital assets increased by close to \$362 thousand due to road construction progress, less the depreciation expense recorded. The most significant addition was from construction on Eldamain Road Bridge. Long-term debt outstanding decreased by \$2.0 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 2015 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 2015 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 \$1.2 million. The primary reason for the variance was due to the fact that anticipated costs for employee corrections, sheriff, and health insurance 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 \$106 thousand less than anticipated and required contributions to IMRF were approximately \$207 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 \$547 thousand. The primary reason for the variance was due to the fact that \$621 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 \$2.2 million. The primary reason for the variance was due to the fact that road and bridge construction was less than projected by approximately \$1.6 million. Engineering costs were \$556 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 \$617 thousand. The primary reason for the variance was due to the fact that \$621 thousand was reimbursed by the State of Illinois that was not originally projected in the budget.

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 Eldamain Road Bridge was started during FY2014. \$2.8 million was completed during FY2015.

The County issued no new debt, and paid down \$2.0 million of existing debt during the year.

County of Kendall, Illinois

Management's Discussion and Analysis

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

Capital Assets

At November 30, 2015, the County of Kendall had \$119.1 million invested in capital assets, net of accumulated depreciation. See note 5 for more information on assets.

	Capital Assets at Year-end (Net of Depreciation)	
	Governmental Activities	
	2015	2014
Land and improvements	\$4.7	\$4.7
Construction in progress	3.2	3.6
Buildings and improvements	46.1	47.6
Equipment	1.0	0.6
Infrastructure	64.1	62.3
Totals	\$119.1	\$118.8

Debt

At year end, the County had \$35.9 million in bonds and notes outstanding in 2015 compared to \$37.9 million in 2014. See the notes 11 and 12 to financial statements for more information on outstanding debt.

	Outstanding Debt at Year End		
	Governmental Activities		
	2015	2014	Due in One Year
General obligation bonds:			
Series 2007A	\$2.3	\$2.6	\$0.3
Series 2007B	5.3	5.3	
Series 2008	6.4	7.4	0.8
Series 2009	10.0	10.0	0.4
Refunding bonds:			
Series 2010	8.0	8.6	0.7
Series 2011	3.9	4.0	0.1
Totals	\$35.9	\$37.9	\$2.3

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. With improvements to the State's financial position, the distribution of statutory revenues to the County is more secure.

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 Safe 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, 2015

(With Summarized Figures for 2014)

ASSETS	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2015	2014	2015	2015
Current assets:				
Cash, deposits, and investments	\$48,076,370	\$46,429,449	\$6,508,875	\$614,436
Receivables:				
Property taxes	0	0	4,716,213	0
Due from State of Illinois	5,649,893	4,115,788	750,000	0
Notes	53,751	5,930	0	0
Other receivables	473,433	698,369	42,240	0
Inventory	4,730	6,536	0	0
Prepaid expenses	1,158,642	1,122,659	0	0
Unamortized bond discount	4,497	4,496	0	0
Total current assets	55,421,316	52,383,227	12,017,328	614,436
Noncurrent assets:				
Unamortized bond discount	79,383	83,880	0	0
Notes receivable	267,878	57,587	0	0
Capital assets:				
Land and construction in progress	7,845,476	8,253,282	64,997,346	2,690,000
Depreciable assets	155,609,596	151,815,597	8,229,083	33,180,480
Less: accumulated depreciation	(44,327,514)	(41,250,385)	(3,277,625)	(16,676,165)
Total noncurrent assets	119,474,819	118,959,961	69,948,804	19,194,315
Deferred outflows of resources:				
Deferred outflows of pension resources	2,098,750	0	110,555	0
Total assets and deferred outflows of resources	176,994,885	171,343,188	82,076,687	19,808,751

See Accompanying Notes to Financial Statements.

LIABILITIES	Primary Government		Component Units	
	Governmental Activities		Forest Preserve	Public Building Commission
	2015	2014	2015	2015
Current liabilities:				
Accounts payable	2,625,862	773,243	6,245	0
Accrued payroll	1,276,635	1,070,932	20,901	0
Refundable deposits	0	0	19,000	0
Accrued interest	344,639	365,618	954,844	0
Unamortized bond premium	49,293	49,290	177,910	0
Bonds payable	2,335,000	2,020,000	2,020,000	165,000
Total current liabilities	6,631,429	4,279,083	3,198,900	165,000
Noncurrent liabilities: -				
Accrued compensated absences	578,534	542,596	14,048	0
Net pension liability	9,427,254	0	169,075	0
Unamortized bond premium	336,071	385,364	1,740,021	0
Bonds payable	33,578,762	35,913,762	44,630,000	0
Total noncurrent liabilities	43,920,621	36,841,722	46,553,144	0
Total liabilities	50,552,050	41,120,805	49,752,044	165,000
DEFERRED INFLOWS OF RESOURCES				
Unamortized gain on refunding	504,019	545,509	581,757	0
Unavailable property taxes	0	0	4,716,213	0
Total deferred inflows of resources	504,019	545,509	5,297,970	0
Total liabilities and deferred inflows of resources	51,056,069	41,666,314	55,050,014	165,000
NET POSITION				
Net investment in capital assets	83,213,796	80,884,732	23,298,804	19,029,315
Restricted	28,360,983	27,427,746	6,054,336	614,436
Unrestricted	14,364,037	21,364,396	(2,326,467)	0
Total net position	\$125,938,816	\$129,676,874	\$27,026,673	\$19,643,751

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Statement of Activities

For the year ended November 30, 2015

(With Summarized Figures for 2014)

Functions/Program	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities		Total Component Units	
					2015	2014	Forest Preserve	Public Building Commission
Governmental activities:								
General control and administration	\$11,818,132	\$2,538,571	\$390,996	\$330,782	(\$8,557,783)	(\$9,881,553)	\$0	(\$18,464)
Public safety	9,724,085	809,418	558,700	0	(8,355,967)	(8,875,871)	0	0
Judiciary and court	6,568,195	2,067,852	265,958	0	(4,234,385)	(4,371,241)	0	0
County development	228,178	0	0	0	(228,178)	(259,042)	0	0
Corrections	4,457,823	1,030,014	485,220	0	(2,942,589)	(2,841,537)	0	0
Highways and bridges	9,565,588	99,174	855,369	2,809,562	(5,801,483)	(438,810)	0	0
Public health	5,484,502	389,412	2,762,492	0	(2,332,598)	(3,251,566)	0	0
Education	279,875	0	0	0	(279,875)	(293,280)	0	0
Culture and recreation	0	0	0	0	0	0	379,701	0
Unallocated depreciation	0	0	0	0	0	0	0	(1,182,370)
Unallocated interest	1,085,281	0	0	0	(1,085,281)	(1,112,868)	(3,716,817)	(3,300)
Total governmental activities	\$49,211,659	\$6,934,441	\$5,318,735	\$3,140,344	(33,818,139)	(31,325,768)	(3,337,116)	(1,204,134)

General revenues:

Taxes:

Property taxes	20,325,514	20,189,924	4,592,588	0
Sales taxes	13,194,016	12,504,198	0	0
Income taxes	2,924,140	2,400,966	0	0
Other taxes	1,200,595	1,072,334	0	0
Interest income	35,902	38,810	3,241	441
Miscellaneous	454,920	405,183	364,370	0

Total general revenues and transfers	38,135,087	36,611,415	4,960,199	441
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Change in net position	4,316,948	5,285,647	1,623,083	(1,203,693)
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Net position - beginning of year as previously reported	129,676,874	124,391,227	25,509,361	20,847,444
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Restatement	(8,055,006)	0	(105,771)	0
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Net position - beginning of year as restated	121,621,868	124,391,227	25,403,590	20,847,444
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Net position - end of year	\$125,938,816	\$129,676,874	\$27,026,673	\$19,643,751
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See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Governmental Funds

Balance Sheet

November 30, 2015

(With Summarized Figures for 2014)

ASSETS	General	Special IMRF and Social Security
Cash, deposits, and investments	\$15,866,794	\$1,601,085
Receivables:		
Property taxes	0	0
Due from State of Illinois	1,848,606	8,084
Notes	0	0
Other receivables	281,710	0
Inventory	0	0
Prepaid expenses	323,642	0
Internal balances	306,169	0
Total assets	\$18,626,921	\$1,609,169
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE		
Liabilities:		
Accounts payable	\$252,686	\$0
Accrued payroll	701,073	368,948
Accrued interest	0	0
Total liabilities	953,759	368,948
Deferred inflows of resources - Unavailable revenue	0	0
Total liabilities and deferred inflows of resources	953,759	368,948
Fund balances:		
Nonspendable	323,642	0
Restricted	0	1,240,221
Committed	265,001	0
Assigned	0	0
Unassigned	17,084,519	0
Total fund balance	17,673,162	1,240,221
Total liabilities, deferred inflows of resources, and fund balances	\$18,626,921	\$1,609,169

See Accompanying Notes to Financial Statements.

Revenue Funds	Debt Service			Other Non-Major Governmental Funds	Total	
	Transportation	Public	Courthouse		Governmental	
	Sales Tax	Safety Sales Tax	Debt Service		2015	2014
\$7,599,129	\$2,723,005	\$1,680,735	\$18,605,622	\$48,076,370	\$46,429,449	
0	0	0	0	0	0	
1,187,890	1,187,890	0	1,417,423	5,649,893	4,115,788	
0	0	0	321,629	321,629	63,517	
0	0	0	191,723	473,433	698,369	
0	0	0	4,730	4,730	6,536	
0	0	0	835,000	1,158,642	1,122,659	
0	0	0	(306,169)	0	0	
\$8,787,019	\$3,910,895	\$1,680,735	\$21,069,958	\$55,684,697	\$52,436,318	
\$1,520,111	\$0	\$0	\$853,065	\$2,625,862	\$773,243	
0	0	0	206,614	1,276,635	1,070,932	
0	0	344,639	0	344,639	365,618	
1,520,111	0	344,639	1,059,679	4,247,136	2,209,793	
0	0	0	0	0	0	
1,520,111	0	344,639	1,059,679	4,247,136	2,209,793	
0	0	0	839,730	1,163,372	1,129,195	
7,266,908	3,910,895	1,336,096	13,846,121	27,600,241	27,172,532	
0	0	0	5,538,311	5,803,312	5,305,946	
0	0	0	0	0	0	
0	0	0	(213,883)	16,870,636	16,618,852	
7,266,908	3,910,895	1,336,096	20,010,279	51,437,561	50,226,525	
\$8,787,019	\$3,910,895	\$1,680,735	\$21,069,958	\$55,684,697	\$52,436,318	

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Reconciliation of the Balance Sheet to the Statement of Net Position

November 30, 2015

(With Summarized Figures for 2014)

	2015	2014
Total fund balances - governmental funds	\$51,437,561	\$50,226,525
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.	119,127,558	118,818,494
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.	(504,019)	(545,509)
Bond premium is amortized over the life of the bonds in the governmental activities, but recognized as other financing sources (uses) when received in the governmental funds.	(385,364)	(434,654)
Bond discount is amortized over the life of the bonds in the governmental activities, but recognized as other financing sources (uses) when the bond is issued in the governmental funds.	83,880	88,376
Long-term accrued compensated absences are not due and payable with the current resources so not reported in the funds.	(578,534)	(542,596)
Net pension liability, and related deferred outflows, is not due and payable with the current resources so not reported in the funds.	(7,328,504)	0
Long-term liabilities not due and payable with the current resources are not reported in the funds	(35,913,762)	(37,933,762)
Total net position - governmental activities	\$125,938,816	\$129,676,874

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Governmental Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

For the year ended November 30, 2015

(With Summarized Figures for 2014)

	General	Special IMRF and Social Security
Revenues:		
Property taxes	\$10,387,619	\$4,175,816
Intergovernmental revenue	8,087,614	202,968
Revenue from services, fine and forfeitures	3,415,088	0
Licenses and permits	692,998	0
Interest	18,022	26
Other revenue	205,841	0
Total revenue	22,807,182	4,378,810
Expenditures:		
Current:		
General control and administration	7,163,990	594,450
Public safety	7,141,173	2,101,936
Judiciary and court related	4,477,235	813,363
County development	207,309	0
Corrections	4,408,325	35,797
Highways and bridges	128,952	183,502
Public health	370,477	527,199
Education	84,943	12,234
Debt service:		
Principal	0	0
Interest	0	0
Fiscal agent fees	0	0
Capital outlay	115,841	0
Total expenditures	24,098,245	4,268,481
Excess (deficiency) of revenues over expenditures	(1,291,063)	110,329
Other financing sources and (uses):		
Transfers in	1,530,125	77,868
Transfers out	(521,474)	0
Total other financing sources (uses)	1,008,651	77,868
Net change in fund balances	(282,412)	188,197
Fund balances, beginning of year	17,955,574	1,052,024
Fund balances, end of year	\$17,673,162	\$1,240,221

See Accompanying Notes to Financial Statements.

Revenue Funds		Debt Service		Other	Total	
Transportation	Public			Non-Major	Governmental	
Sales	Safety Sales	Courthouse		Governmental	2015	2014
Tax	Tax	Debt Service		Funds		
\$0	\$0	\$0		\$5,762,079	\$20,325,514	\$20,189,924
4,920,986	4,920,986	0		7,374,494	25,507,048	23,576,673
0	0	0		2,826,355	6,241,443	6,674,629
0	0	0		0	692,998	641,714
5,757	1,991	988		9,118	35,902	38,810
5,000	0	0		184,079	394,920	405,183
4,931,743	4,922,977	988		16,156,125	53,197,825	51,526,933
0	0	0		3,293,198	11,051,638	11,878,369
0	0	0		733,571	9,976,680	10,412,896
0	0	0		819,212	6,109,810	6,137,536
0	0	0		26,962	234,271	259,042
0	0	0		0	4,444,122	4,348,087
2,291,961	0	0		5,367,578	7,971,993	2,572,307
0	0	0		4,532,354	5,430,030	6,149,644
0	0	0		184,780	281,957	293,280
0	0	1,230,000		790,000	2,020,000	1,640,000
0	0	753,847		415,205	1,169,052	1,195,480
0	0	1,832		682	2,514	3,673
2,495,214	0	0		683,667	3,294,722	8,567,372
4,787,175	0	1,985,679		16,847,209	51,986,789	53,457,686
144,568	4,922,977	(1,984,691)		(691,084)	1,211,036	(1,930,753)
0	0	2,053,738		2,869,279	6,531,010	8,533,596
(50,000)	(4,622,388)	0		(1,337,148)	(6,531,010)	(8,533,596)
(50,000)	(4,622,388)	2,053,738		1,532,131	0	0
94,568	300,589	69,047		841,047	1,211,036	(1,930,753)
7,172,340	3,610,306	1,267,049		19,169,232	50,226,525	52,157,278
\$7,266,908	\$3,910,895	\$1,336,096		\$20,010,279	\$51,437,561	\$50,226,525

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, 2015 (With Summarized Figures for 2014)

	2015	2014
Net change in fund balances - governmental funds	\$1,211,036	(\$1,930,753)
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	2,020,000	1,640,000
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.	49,290	49,293
Bond discounts are recognized as other financing sources (uses) when incurred in the governmental funds, but are amortized over the live of the bonds in the statement of net position.	(4,496)	(4,497)
Economic gains on refunding are recognized as other financing sources (uses) when received in the governmental funds, but are amortized over the life of the bonds in the statement of net position.	41,491	41,489
Some expenses reported in the statement of activities do not require use of current financial resources and, therefore, are not reported as expenditures in governmental funds:		
Change in non current accrued compensated absences	(35,939)	68,944
Change in net pension liability and deferred pension sources	726,502	0
Contributed capital assets (land, buildings and infrastructure) and other miscellaneous capital asset transactions recorded in government-wide financial statements but not recorded in fund level financial statements	330,782	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	3,294,722	8,567,372
Depreciation expense	(3,316,440)	(3,146,201)
Change in net position of governmental activities	\$4,316,948	\$5,285,647

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Statement of Fiduciary Net Position

November 30, 2015

(With Summarized Figures for 2014)

ASSETS	Nonexpendable	Trust and	Insurance	Totals	
	Trust Fund			Agency	Program
	Working Cash				
Cash deposits and investments	\$100,000	\$8,482,562	\$30,587	\$8,613,149	\$9,675,591
Inventory	0	95,357	0	95,357	195,143
Due from State of Illinois	0	202,510	0	202,510	39,731
Accounts receivable	0	502,660	0	502,660	33,246
Total assets	100,000	9,283,089	30,587	9,413,676	9,943,711
LIABILITIES					
Accounts payable	0	54,033	6,755	60,788	52,927
Accrued payroll	0	65,237	0	65,237	62,856
Agency funds due to others	0	9,163,819	0	9,163,819	9,720,290
Total liabilities	0	9,283,089	6,755	9,289,844	9,836,073
NET POSITION					
Unrestricted	\$100,000	\$0	\$23,832	\$123,832	\$107,638

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Statement of Changes in Fiduciary Net Position

For the year ended November 30, 2015

(With Summarized Figures for 2014)

	<u>Nonexpendable Trust Fund Working Cash</u>	<u>Insurance Program</u>	<u>Totals</u>	
			<u>2015</u>	<u>2014</u>
Additions	\$0	\$270,000	\$270,000	\$255,000
Deductions	0	253,806	253,806	263,294
Change in net position	0	16,194	16,194	(8,294)
Net position beginning of year	100,000	7,638	107,638	115,932
Net position, end of year	\$100,000	\$23,832	\$123,832	\$107,638

See Accompanying Notes to Financial Statements.

County of Kendall, Illinois

Notes to Financial Statements

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 31st. The KCPBC amounts reported in the government-wide financial statements are presented for the year ended October 31, 2015. 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

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

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 Illinois Municipal Retirement and Social Security Fund, Public Safety Sales Tax Fund, and the Courthouse Debt Service Fund as major funds even though the funds calculations do not classify it as major funds. The County views these funds particularly important to the financial users.

During the course of operations the County has activity 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

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

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 County as assets with an estimated useful life in excess of two years and individual cost of more than the following:

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

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 and improvements	30 - 50 years
Infrastructure	10 - 50 years
Equipment	5 - 10 years

County of Kendall, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Capital Assets (continued)

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.

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element 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).

County of Kendall, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Fund Balance Policies (continued)

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.

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.

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

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. The 2015 property tax levy is levied to finance the operations of fiscal year 2016. The 2014 property tax levy is recorded as revenue by the County in accordance with the applicable measurement focus and basis of accounting for fiscal year 2015. The County must file its tax levy by the last Tuesday of December each year. The 2014 levy was approved on December 2, 2014. The 2015 levy was approved on December 15, 2015.

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.

County of Kendall, Illinois

Notes to Financial Statements

Note 1 Summary of Significant Accounting Policies (continued)

Property Taxes (continued)

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2014 became due and payable in two installments, generally in June 2015 and September 2015. 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 is 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.

Pensions

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

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.

County of Kendall, Illinois

Notes to Financial Statements

Note 2 Stewardship, Compliance and Accountability

Excess of expenditures over appropriations

Fund	Amount
County Bridge Fund	\$328,810
Liability Insurance Fund	\$11,094
Law Library Fund	\$18,142
Geographic Information System – Recorder Fund	\$459
CSBG – Revolving Loan Fund	\$12,523
Highway Restricted	\$5,000
County Special Reserve Fund	\$12,060
Circuit Clerk Operations/Administration Fund	\$519
HIDTA Grant Fund	\$458,881

Deficit Fund Equity

As of November 30, 2015, the Sale in Error Interest Fund (\$164,839), County Clerk Death Certificate Surcharge Fund (\$1,415), HIDTA Grant Fund (\$22,829), and HAVA Grant Fund (\$24,800) 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, 2015, the County's bank balance was \$42,657,042 and all of this amount was collateralized.

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, 2015, the KCPBC's bank balance was \$614,436 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 (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, 2015, KCFPD's bank balance was \$6,198,263 and all of this amount was collateralized.

Note 4 Investments

Primary Government

As of November 30, 2015, the County had the following investments:

	Governmental Activities	Fair Value Statement of Fiduciary Net Position	Total
Illinois Funds Money Market Fund	\$11,921,019	\$103	\$11,921,122

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	\$11,921,122	\$0	\$0	\$0	\$11,921,122

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, 2015	AAAm	Aa	Unrated
External investment pool	\$11,921,122	\$11,921,122	\$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, 2015, 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, 2015, the KCFPD had the following investments:

	Fair Value		Total
	Governmental Activities	Statement of Fiduciary Net Position	
Illinois Funds Money Market Fund	\$310,609	\$0	\$310,609

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	>10 Years	
External investment pool	\$310,609	\$0	\$0	\$0	\$310,609

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, 2015	AAAm	Aa	Unrated
External investment pool	\$310,609	\$310,609	\$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, 2015, 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, 2015 is as follows:

Governmental activities:	Balance 12/1/2014	Increases And Transfers	Decreases and Transfers	Balance 11/30/2015
Capital assets, not being depreciated:				
Land	\$4,672,778	\$0	\$0	\$4,672,778
Work in progress	3,580,504	2,964,043	(3,371,849)	3,172,698
Total capital assets, not being depreciated	8,253,282	2,964,043	(3,371,849)	7,845,476
Capital assets, being depreciated:				
Building and improvements	69,030,254	0	0	69,030,254
Road network	50,753,447	3,411,570	0	54,165,017
Bridge network	23,314,371	0	0	23,314,371
Vehicles	4,536,797	614,774	(239,311)	4,912,260
Equipment	4,180,728	6,966	0	4,187,694
Total capital assets, being depreciated	151,815,597	4,033,310	(239,311)	155,609,596
Accumulated depreciation:				
Building and improvements	21,407,286	1,468,489	0	22,875,775
Road network	7,823,746	1,082,572	0	8,906,318
Bridge network	3,970,942	479,642	0	4,450,584
Vehicles	4,088,677	209,763	(239,311)	4,059,129
Equipment	3,959,734	75,974	0	4,035,708
Total accumulated depreciation	41,250,385	3,316,440	(239,311)	44,327,514
Total capital assets, being depreciated, net	110,565,212	716,870	0	111,282,082
Governmental activities capital assets, net	\$118,818,494	\$3,680,913	\$3,371,849	\$119,127,558

Depreciation expense was charged to governmental functions as follows:

Governmental activities:	
General control and administration	\$819,740
Judiciary and court related	602,611
Highways and bridges	1,662,446
Public health	143,258
Public safety	66,536
Welfare	21,849
Total depreciation expense, governmental activities	\$3,316,440

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, 2015 is as follows:

Governmental activities:	Balance 11/1/2014	Increases	Decreases	Balance 10/31/2015
Capital assets, being depreciated:				
Buildings and building improvements	\$722,085	\$0	\$0	\$722,085
Equipment and machinery	114,212	0	0	114,212
Total capital assets, being depreciated:	836,297	0	0	836,297
Accumulated depreciation:				
Buildings and building improvements	(222,130)	(29,127)	0	(251,257)
Equipment and machinery	(75,196)	(20,812)	0	(96,008)
Total accumulated depreciation	(297,326)	(49,939)	0	(347,265)
Governmental activities capital assets, net	\$538,971	(\$49,939)	\$0	\$489,032

Business-Type Activities:	Balance 11/1/2014	Increases	Decreases	Balance 10/31/2015
Capital assets, not being depreciated:				
Land	\$2,690,000	\$0	\$0	\$2,690,000
Total capital assets, not being depreciated	2,690,000	0	0	2,690,000
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
Total capital assets, being depreciated:	32,344,183	0	0	32,344,183
Accumulated depreciation:				
Buildings and building improvements	(13,939,163)	(1,130,187)	0	(15,069,350)
Equipment and machinery	(1,257,306)	(2,245)	0	(1,259,551)
Total accumulated depreciation	(15,196,469)	(1,132,432)	0	(16,328,901)
Total capital assets, being depreciated, net	17,147,714	(1,132,432)	0	16,015,282
Business-type activities capital assets, net	\$19,837,714	(\$1,132,432)	\$0	\$18,705,282

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, 2015 is as follows:

Governmental activities:	Balance 12/1/2014	Increases	Decreases and Transfers	Balance 11/30/2015
Capital assets, not being depreciated:				
Land	\$62,751,402	\$2,245,944	\$0	\$64,997,346
Total capital assets, not being depreciated:	62,751,402	2,245,944	0	64,997,346
Capital assets, being depreciated:				
Improvements	4,288,265	0	0	4,288,265
Buildings	3,455,762	0	0	3,455,762
Equipment	469,247	15,800	(30,271)	454,776
Artifacts and antiques	30,280	0	0	30,280
Total capital assets, being depreciated:	8,243,554	15,800	(30,271)	8,229,083
Accumulated depreciation:				
Improvements	1,693,754	212,794	0	1,906,548
Buildings	759,204	172,788	0	931,992
Equipment	397,950	41,126	(30,271)	408,805
Artifacts and antiques	30,280	0	0	30,280
Total accumulated depreciation	2,881,188	426,708	(30,271)	3,277,625
Total capital assets, being depreciated, net	5,362,366	(410,908)	0	4,951,458
Governmental activities capital assets, net	\$68,113,768	\$1,835,036	\$0	\$68,948,804

Depreciation expense was charged to governmental functions as follows:

Governmental activities:

Culture and recreation	\$426,708
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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

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, 2015. They are as follows:

The Custard Cup	\$18,133
Can Man, Inc.	\$2,405
The Law Office Corporation	\$117,852
Civilian Force Arms	\$85,803
Bridge Street, Inc.	\$77,341

Amounts due to the County are as follows:

<u>Due Date November 30</u>	<u>Amount</u>
2016	\$47,503
2017	40,027
2018	34,731
2019	35,583
2020	31,605
2021 – 2025	50,090
2026 – 2030	31,231
2031 - 2035	30,764

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, 2015, the outstanding balance of the three notes is \$20,095.

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

<u>Due Date November 30</u>	<u>Amount</u>
2016	\$6,249
2017	6,524
2018	5,275
2019	2,047

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Pension and Retirement Systems

Illinois Municipal Retirement Fund:

Kendall County Regular Plan (Plan) is comingled with the County of Kendall, Kendall County Forest Preserve District, and Kendall County Emergency Phone Service and Communications Board.

Plan description – Employees of the County are provided with pensions through the Illinois Municipal Retirement Fund (IMRF) —a agent multiple-employer defined benefit pension plan. Established by the Illinois State Legislature for the benefit of Illinois municipal employed outside the city of Chicago, IMRF is governed by the Illinois Pension Code. IMRF issues a publicly available financial report that can be obtained at <http://imrf.org>.

Benefits provided - IMRF provides retirement, disability, and death benefits. Benefits are established by statute and may only be changed by the General Assembly. The benefit provisions in effect on the member's date of participation determine a member's minimum benefit while the benefit provisions in effect on the member's date of termination determine a member's maximum benefit. Public Act 96-0889 added a new section to the Pension Code that applies different benefits to anyone who first contributes to IMRF on or after January 1, 2011 and does not have any other previous service credit with one of the reciprocal retirement systems in Illinois.

Members who first participate on or after that date are members of Tier II. Anyone who made contributions to IMRF prior to January 1, 2011 remain participants of Tier I. Tier I retirement benefit are determined by the average of the four highest years of creditable earnings within the last 10 years of creditable service and the percentage of average salary to which the member is entitled. The pension amount is 1 2/3 percent of the final rate of earnings for each of the first fifteen years of service and 2 percent for each year of service credit in excess of fifteen years, up to a maximum of 75 percent of the final rate of earnings.

Tier II benefits are determined by the final average salary is based on the highest consecutive eight years of creditable service rather than the last four. Pension earnings are initially capped at \$110,631 increasing annually by 3 percent or the consumer price index, whichever is less.

Regular Personnel (Non-SLEP and Non-ECO):

Employees Covered by the Benefit Terms - The County's covered employers are comingled with the Plan employees. At the December 31st 2014 valuation date, the following employees were covered by the benefit terms.

Inactive employees or beneficiaries currently receiving benefits	156
Inactive employees entitled to but not yet receiving benefits	156
Active employees	243
<hr/>	
Total	555
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Contributions - Employees are required to contribute 4.5 percent of their annual pay as set by statute. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits and the supplemental retirement benefits are pooled. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Pension and Retirement Systems (continued)

Regular Personnel (Non-SLEP and Non-ECO) (continued):

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study dated April 27, 2015 for the period January 1, 2014 through December 31, 2014. As a result of the December 31, 2014 actuarial experience study, new assumptions for the assumed rate of return, salary increase, inflation and related economic assumptions were adopted in the December 31, 2014 actuarial valuation to more closely reflect actual experience.

Discount rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Plan Pension Liability

	Increase (Decrease)		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance January 1, 2014	\$38,975,879	\$36,701,799	\$2,274,080
Service costs	1,251,728	0	1,251,728
Interest on total pension liability	2,916,900	0	2,916,900
Difference between expected and actual experience	(450,802)	0	(450,802)
Changes in assumptions	1,620,108	0	1,620,108
Employer contributions	0	1,219,788	(1,219,788)
Employee contributions	0	490,532	(490,532)
Net investment income	0	2,247,680	(2,247,680)
Benefit payments – net of refunds	(1,419,485)	(1,419,485)	0
Administrative expense	0	0	0
Other changes	0	18,910	(18,910)
Net changes	3,918,449	2,557,425	1,361,024
Balances as of December 31, 2014	\$42,894,328	\$39,259,224	\$3,635,104

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Pension and Retirement Systems (continued)

Regular Personnel (Non-SLEP and Non-ECO) (continued):

Net pension liability was allocated based on the percentage of the calendar year 2014 contributions.

	County	KCFPD	KenCom	Total
Balance January 1, 2014	\$2,007,928	\$105,771	\$160,381	\$2,274,080
Net changes	1,201,734	63,304	95,987	1,361,024
Balances as of December 31, 2014	\$3,209,662	\$169,075	\$256,367	\$3,635,104

Sensitivity of the plan's proportionate share of the net pension liability to changes in the discount rate - The following presents the Plan's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the plan's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net Pension liability	\$9,841,846	\$3,635,104	(\$1,401,542)

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Related to Pensions - For the year ended December 31, 2014, the Plan recognized pension expense of \$1,244,741. At November 30, 2015, the plan reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$0	\$355,772
Changes in assumptions	1,278,587	0
Net difference between projected and actual earnings	413,256	0
Employer contributions subsequent to the measurement date	1,124,012	0
Total	\$2,815,855	\$355,772

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Pension and Retirement Systems (continued)

Regular Personnel (Non-SLEP and Non-ECO) (continued):

Deferred outflows and inflows were allocated based on the percentage of the calendar year 2014 contributions.

	County	KCFPD	KenCom	Total
Deferred outflows	(\$2,412,883)	(\$127,103)	(\$275,778)	(\$2,815,855)
Deferred inflows	314,133	16,548	25,091	355,772
Net Deferred (outflows)/inflows	(\$2,098,750)	(\$110,555)	(\$250,778)	(\$2,460,083)

The Plan reported \$1,124,012 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. The employer contributions related directly to the employers in the plan are as follows:

	County	KCFPD	KenCom	Total
Employer contributions subsequent to the measurement date	\$919,049	\$48,413	\$156,550	\$1,124,012

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

2016	\$349,805
2017	349,805
2018	349,805
2019	286,656
2020	0

Payable to the Pension Plan

At November 30, 2015, the plan reported a payable of \$140,925 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2015. The payable related directly to the employers in the plan are as follows:

	County	KCFPD	KenCom	Total
Payable at November 30, 2015	\$114,762	\$6,045	\$20,118	\$140,925

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Pension and Retirement Systems (continued)

Sheriff's Law Enforcement (SLEP):

Employees Covered by the Benefit Terms - At the December 31st 2014 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	23
Inactive employees entitled to but not yet receiving benefits	26
Active employees	109
<hr/>	
Total	158
<hr/>	

Contributions - Employees are required to contribute 7.5 percent of their annual pay as set by statute. The statutes require each participating employer to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. Employer contributions for disability benefits, death benefits and the supplemental retirement benefits are pooled. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

Net Pension Liability - The employer's Net Pension Liability was measured as of December 31, 2014, and the total pension liability used to calculate the Net Pension Liability was determined by an annual actuarial valuation as of that date.

Actuarial assumptions - The total pension liability in the December 31, 2014 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Cost Method	Entry Age Normal
Asset Valuation Method	Market Value of Assets
Inflation	3.5%
Price Inflation	2.75%
Salary Increases	3.75% to 14.50% including inflation
Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011-2013.

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Sheriff's Law Enforcement (SLEP) (continued):

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

Other Information:

Notes There were no benefit changes during the year.

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2014 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study dated April 27, 2015 for the period January 1, 2014 through December 31, 2014. As a result of the December 31, 2014 actuarial experience study, new assumptions for the assumed rate of return, salary increase, inflation and related economic assumptions were adopted in the December 31, 2014 actuarial valuation to more closely reflect actual experience.

Discount rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance January 1, 2014	\$33,799,356	\$28,442,835	\$5,356,521
Service costs	1,580,405	0	1,580,405
Interest on total pension liability	2,571,391	0	2,571,391
Difference between expected and actual experience	(92,695)	0	(92,695)
Changes in assumptions	173,538	0	173,538
Employer contributions	0	1,469,279	(1,469,279)
Employee contributions	0	635,544	(635,544)
Net investment income	0	1,783,437	(1,783,437)
Benefit payments – net of refunds	(517,153)	(517,153)	0
Other changes	0	68,633	(68,633)
Net changes	3,715,486	3,439,740	275,746
Balances as of December 31, 2014	\$37,514,842	\$31,882,575	\$5,632,267

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net Pension liability	\$12,299,197	\$5,632,267	\$304,583

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Sheriff's Law Enforcement (SLEP) (continued):

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources

Related to Pensions - For the year ended December 31, 2014, the County recognized pension expense of \$1,343,995. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows Of Resources	Deferred Inflows Of Resources
Differences between expected and actual experience	\$0	\$82,006
Changes in assumptions	153,526	0
Net difference between projected and actual earnings	329,510	0
Employer contributions subsequent to the measurement date	1,474,005	0
Total	\$1,957,041	\$85,006

The County reported \$1,474,005 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31:</u>	<u>Net Deferred Outflows of Resources</u>
2015	\$91,700
2016	91,700
2017	91,700
2018	91,700
2019	9,323
Thereafter	24,907

Payable to the Pension Plan

At November 30, 2015, the County reported a payable of \$175,050 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2015.

Elected County Officials (ECO):

Employees Covered by the Benefit Terms - At the December 31st 2014 valuation date, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefits	9
Inactive employees entitled to but not yet receiving benefits	4
Active employees	7
Total	20

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Elected County Officials (ECO) (continued):

A detailed description of the actuarial assumptions and methods can be found in the December 31, 2014 Illinois Municipal Retirement Fund annual actuarial valuation report.

The actuarial assumptions used in the December 31, 2014 valuation were based on the results of an actuarial experience study dated April 27, 2015 for the period January 1, 2014 through December 31, 2014. As a result of the December 31, 2014 actuarial experience study, new assumptions for the assumed rate of return, salary increase, inflation and related economic assumptions were adopted in the December 31, 2014 actuarial valuation to more closely reflect actual experience.

Discount rate - The discount rate used to measure the total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that County contributions will be made at rates equal to the difference between actuarially determined contribution rates and the employee rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in Net Pension Liability

	Total Pension Liability	Increase (Decrease) Plan Fiduciary Net Position	Net Pension Liability
Balance January 1, 2014	\$5,283,748	\$4,593,191	\$690,557
Service costs	136,655	0	136,655
Interest on total pension liability	392,507	0	392,507
Difference between expected and actual experience	(403,343)	0	(403,343)
Changes in assumptions	131,546	0	131,546
Employer contributions	0	201,197	(201,197)
Employee contributions	0	38,891	(38,891)
Net investment income	0	280,270	(280,270)
Benefit payments – net of refunds	(237,300)	(237,300)	0
Other changes	0	(157,761)	157,761
Net changes	20,065	125,297	(105,232)
Balances as of December 31, 2014	\$5,303,813	\$4,718,488	\$585,325

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Elected County Officials (ECO) (continued):

Sensitivity of the County's proportionate share of the net pension liability to changes in the discount rate - The following presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the net Pension liability	\$1,237,715	\$585,325	\$41,642

Pension plan fiduciary net position - Detailed information about the pension plan's fiduciary net position is available in the separately issued IMRF financial report which is publicly available at <http://imrf.org>.

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - For the year ended December 31, 2014, the County recognized pension expense of \$241,439. At November 30, 2015, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$0	\$285,223
Changes in assumptions	93,023	0
Net difference between projected and actual earnings	46,726	0
Employer contributions subsequent to the measurement date	163,063	0
Total	\$302,812	\$285,223

The County reported \$163,063 as deferred outflows of resources related to pensions resulting from employer contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the reporting year ended November 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending December 31:	Net Deferred Outflows of Resources
2015	(\$67,915)
2016	(67,915)
2017	(21,326)
2018	11,682
2019	0
Thereafter	0

County of Kendall, Illinois

Notes to Financial Statements

Note 7 Defined Benefit Plan (continued)

Elected County Officials (ECO) (continued):

Payable to the Pension Plan

At November 30, 2015, the County reported a payable of \$15,401 for the outstanding amount of contributions to the pension plan required for the year ended November 30, 2015.

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, 2015.

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

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

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

The County has an insurance program whereby 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

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. The County and Kendall County Housing Authority elected to extend the lease. 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. The lease was extended for a year.

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:

2016	\$100,000
2017	100,000
2018	100,000
2019	100,000
2020	100,000

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

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

2016	\$85,834
2017	59,098
2018	46,104
2019	18,834
<u>Total</u>	<u>\$209,870</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, 2015 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 11/30/15</u>
Series 2007A	11/7/07	4,695,000	3.60 – 4.10	12/15/17	\$2,300,000
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	6,460,000
Series 2009	3/25/09	10,000,000	3.75 – 4.35	12/15/26	10,000,000
Refunding Series 2010	9/28/10	8,625,000	2.00 – 4.00	12/1/22	7,990,000
Refunding Series 2011	11/17/11	4,215,000	2.00 – 4.00	12/1/32	3,860,000
<u>Total</u>					<u>\$35,913,762</u>

County of Kendall, Illinois

Notes to Financial Statements

Note 11 Long-term Debt (continued)

General Obligation Bonds (Primary Government) (continued)

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.

2010 Crossover Refunding of Series 2002A Bonds

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

2011 Crossover Refunding of Series 2002B Bonds

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

County of Kendall, Illinois

Notes to 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
2016	\$2,335,000	\$1,130,818
2017	2,820,000	1,051,143
2018	3,020,000	951,152
2019	3,151,418	1,095,578
2020	3,376,132	1,006,537
2021 – 2025	15,399,502	4,210,788
2026 – 2030	4,941,710	2,888,024
2031 – 2033	870,000	53,194
	<u>\$35,913,762</u>	<u>\$12,387,234</u>

Long term liability activity for the year ended November 30, 2015 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$37,933,762	\$0	(\$2,020,000)	\$35,913,762	\$2,335,000
Premium on bonds	434,654	0	(49,290)	385,364	49,293
Discount on bonds	(88,376)	0	4,496	(83,880)	(4,497)
Compensated absences	641,131	1,113,869	(1,056,054)	698,946	120,412
Governmental activity long-term liabilities	<u>\$38,921,171</u>	<u>\$1,113,869</u>	<u>(\$3,120,848)</u>	<u>\$36,914,192</u>	<u>\$2,500,208</u>

The County is subject to a debt limitation of 2.875% of its assessed valuation of \$2,528,541,825. As of November 30, 2015, the County had \$36,781,815 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	\$3,300

Long term liability activity for the year ended October 31, 2015 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Business-Type Activities:					
Bonds payable:					
General obligation bonds	\$165,000	\$0	(\$0)	\$165,000	\$165,000

County of Kendall, Illinois

Notes to Financial Statements

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, 2015 are as follows:

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.

On May 13, 2015, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$9,360,000 in General Obligation Refunding Bonds, Series 2015 with variable interest rate (1.70 – 4.00%). The proceeds were used to refund a portion of the General Obligation, Series 2007 bonds.

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.

Bond Series 2015 Refunding

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

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
2016	\$2,020,000	\$2,204,246
2017	2,055,000	2,073,555
2018	2,470,000	1,972,450
2019	2,890,000	1,846,603
2020	3,160,000	1,703,803
2021 – 2025	20,040,000	5,664,878
2026 – 2027	12,015,000	515,538
	<u>\$46,650,000</u>	<u>\$15,981,073</u>

Long term liability activity for the year ended November 30, 2015 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds payable:					
General obligation bonds	\$47,250,000	\$9,360,000	(\$9,960,000)	\$46,650,000	\$2,020,000
Premium on bonds	1,437,750	635,396	(155,216)	1,917,931	177,910
Compensated absences	28,450	16,564	(28,290)	16,724	2,676
Governmental activity long-term liabilities	<u>\$48,716,200</u>	<u>\$10,011,961</u>	<u>(\$10,143,506)</u>	<u>\$48,584,654</u>	<u>\$2,200,586</u>

KCFPD is subject to a debt limitation of 2.875% of its assessed valuation of \$2,528,541,826. As of November 30, 2015, the District had \$11,506,462 of remaining legal debt margin.

County of Kendall, Illinois

Notes to Financial Statements

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, 2015, the amount of defeased debt from the series 2002A bonds outstanding but removed from the County's financial statements amounted to \$8,380,000.

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, 2015, the amount of defeased debt from the series 2002B bonds outstanding but removed from the County's financial statements amounted to \$3,860,000.

Component Unit (KCFPD)

In October 2012, the District partially defeased the 2003 general obligation bonds by placing the proceeds of the Series 2012 refunding bond issue in an irrevocable trust fund to provide for all future debt service payments on the bond. 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 District's financial statements. As of November 30, 2015, the amount of defeased debt from the 2006 general obligation bonds outstanding but removed from the District's financial statements amounted to \$2,820,000.

In May 2015, the District partially defeased the 2007 general obligation bonds by placing the proceeds of the Series 2015 refunding bond issue in an irrevocable trust fund to provide for all future debt service payments on the bond. Accordingly, the trust account assets and the liability for the defeased bond are not included in the District's financial statements. As of November 30, 2015, the District has \$8,680,000 of the General Obligation Bonds which are considered defeased. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The District had an economic gain on this refunding of \$528,544.

County of Kendall, Illinois

Notes to Financial Statements

Note 13 Net Position

Net position reported on the government wide statement of net position at November 30, 2015:

Governmental Activities:

Net investment in capital assets	
Land and construction in progress	\$7,845,476
Other capital assets, net of accumulated depreciation	111,282,082
Less: related long-term debt outstanding	(35,913,762)
<hr/>	
Total net investment in capital assets	83,213,796
<hr/>	
Restricted:	
State statutes and enabling legislation	25,880,003
Grantor requirements	2,412,586
Donor requirements	68,394
<hr/>	
Total restricted	28,360,983
<hr/>	
Unrestricted	14,364,037
<hr/>	
Total governmental activities net position	\$125,938,816
<hr/> <hr/>	

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

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	\$323,642
Non-major Funds:	
County Health and Human Services	4,730
Administrative Debt Service	155,000
Jail Bond Debt Service	680,000
<hr/>	
Total nonspendable fund balance	\$1,163,372

Restricted Fund Balance

Major Funds:	
State statutes and enabling legislation:	
IMRF and Social Security	\$1,240,221
Transportation Sales Tax	7,266,908
Public Safety Sales Tax	3,910,895
Courthouse Debt Service	1,336,096

County of Kendall, Illinois

Notes to Financial Statements

Note 14 Fund Balance (continued)

Non-Major Funds	
Externally imposed by donors:	
Restricted for WIC	68,394
State statutes and enabling legislation:	
Animal Control	119,599
County Bridge	203,771
County Highway	92,817
County Motor Fuel Tax	1,450,376
Court Automation	614,135
Extension Education	3
Federal Aid Matching	32,900
Indemnity	234,807
Liability Insurance	210,376
Community 708 Mental Health	4
Veterans' Assistance Commission	275,897
Recorder's Document Storage	525,204
Tuberculosis	4,238
Child Support Collection	242,450
Court Security	314,949
Probation Services	759,380
Drug Abuse	48,820
State's Attorney Drug Enforcement	45,090
Senior Citizens	14,203
Courthouse Restoration	8,515
Tax Sale Automation	12,138
Circuit Clerk Document Storage	762,788
Law Library	135,699
Geographic Information System – Mapping Fund	608,443
Geographic Information System – Recorder Fund	109,153
County Health and Human Services	3,468,564
Sheriff Prevention – Alcohol/Criminal Violence	38,666
Child Advocacy Center	4,107
Highway Restricted	315,969
Animal Population Control	85,286
State Pet Population	7,990
Transportation Alternatives Program	89,419
Circuit Clerk Operation/Administration	14,388
Coroner's Special Fees	9,365
Public Building Commission Lease	2,863
Sheriff Vehicle	39,767
Sheriff E-Ticket	12,948
Electronic Citation	44,523
Sheriff FTA	54,297
Animal Medical Care	33,497
Salt Storage Building Maintenance	13,000

County of Kendall, Illinois

Notes to Financial Statements

Note 14 Fund Balance (continued)

Restricted Fund Balance (continued)

Jail Commissary	146,328
Hire Back Transportation Safety Highway	125
Sheriff's Range	39,125
State's Attorney Records Automation	19,978
Jail Bond Debt Service	2,069
Administrative Debt Service	97,112
Grantor imposed restriction:	
Economic Development Commission	10,418
Coroner Death Certificate Grant	6,815
CSBG – Revolving Loan	69,517
County Special Reserve	129,526
Restricted Economic Development Grant	2,027,019
Kendall County Area Transit	169,291
<hr/>	
Total restricted fund balance	\$27,600,241

Committed Fund Balance

Major Funds:	
General Fund	265,001
Non-major Funds:	
Capital Improvement	1,020,261
Animal Control Capital Improvement	69,276
County Building	747,352
Courthouse Expansion Construction	4,382
Public Safety Capital Improvement	3,691,125
Administrative Building Bond Proceeds 2011	5,915
<hr/>	
Total committed fund balance	\$5,803,312

Unassigned Fund Balance

Major Funds:	
General	17,084,519
Non-major Funds:	
Sale in error interest	(164,839)
County Clerk Death Certificate Surcharge	(1,415)
HIDTA Grant	(22,829)
HAVA Grant	(24,800)
<hr/>	
Total unassigned fund balance	\$16,870,636

County of Kendall, Illinois

Notes to Financial Statements

Note 15 Interfund Transactions

Below are the interfund balances as of November 30, 2015:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
Major funds		
General	Nonmajor funds	\$306,169

The outstanding balances between funds result from one time loans from the General Fund to the Sale in Error Interest 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, 2015:

	<u>Transfers In</u>	<u>Transfers Out</u>
Major funds		
General	\$1,530,125	\$521,474
IMRF/SS Fund	77,868	0
Transportation Sales Tax	0	50,000
Public Safety Sales Tax	0	4,622,388
Courthouse Debt Services	2,053,738	0
Non-Major funds	2,869,279	1,337,148
	<u>\$6,531,010</u>	<u>\$6,531,010</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, 2015, 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 extension. The total cost of the project is approximately \$6.6 million. As of November 30, 2015, the County has spent \$3.4 million. This project is scheduled to be completed during fiscal year 2016.

County of Kendall, Illinois

Notes to Financial Statements

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. 68, *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27* is effective for periods beginning after June 15, 2014. This statement establishes new requirements for governments to report a “net pension liability” for the unfunded portion of its IMRF pension plan. The County has implemented this statement in the year ended November 30, 2015.

GASB Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68* is effective for periods beginning after June 15, 2014. The statement amends the new requirements for governments reporting a net pension liability. The County has implemented this statement in the year ended November 30, 2015.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The County is required to implement this standard for the fiscal year ending November 30, 2018. The County has not yet determined the full impact that adoption of GASB Statement 75 will have on the financial statements.

In June 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. The County is required to implement this standard for the fiscal year ending November 30, 2016. The County has not yet determined the full impact that adoption of GASB Statement 76 will have on the financial statements.

In August 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 77, *Tax Abatement Disclosures*. The County is required to implement this standard for the fiscal year ending November 30, 2017. The County has not yet determined the full impact that adoption of GASB Statement 77 will have on the financial statements.

County of Kendall, Illinois

Notes to Financial Statements

Note 20 Impact of Pending Accounting Principles

In December 2015, the Governmental Accounting Standards Board (GASB) issued Statement No. 79, *Certain External Investment Pools and Pool Participants*. The County is required to implement this standard for the fiscal year ending November 30, 2017. The County has not yet determined the full impact that adoption of GASB Statement 79 will have on the financial statements.

Note 21 Restatement of Beginning Net Position

As a result of the implementation of GASB Statement No. 68 and 71, the governmental activities beginning net position was restated as follows:

	<u>Governmental Activities</u>
Balance at December 1, 2014	\$129,676,874
Subtract beginning net pension liability for IMRF	(8,055,006)
<hr/>	
Balance at December 1, 2014, as restated	<u>\$125,938,816</u>

Adjustments have not been made to restate prior years for the effects of GASB Statement No. 68 and 71.

Required Supplementary Information

County of Kendall, Illinois

General Fund

Statement of Revenues, Expenditures and Changes

in Fund Balance - Budget and Actual

For the year ended November 30, 2015 (with summarized figures for 2014)

	Budget	Actual	
		2015	2014
Revenues	\$22,302,263	\$22,807,182	\$22,611,770
Expenditures	25,277,247	24,098,245	24,067,278
Excess (deficiency) of revenues over (under) expenditures	(2,974,984)	(1,291,063)	(1,455,508)
Other financing sources (uses):			
Operating transfers in:			
Public Safety Sales Tax	1,300,000	1,300,000	1,350,000
Probation	51,200	37,785	40,000
Health and Human Services	0	0	140,000
VAC	33,850	9,199	24,993
Special Reserve	0	0	655,266
Animal Control	7,479	7,476	15,151
Court Security	150,000	150,000	150,000
Drug Abuse	0	0	14,190
GIS Mapping	32,882	25,665	22,972
Sale in Error	275,000	0	93,665
	1,850,411	1,530,125	2,506,237
Operating transfers out:			
Administrative Debt Service	(140,000)	(140,000)	(140,091)
Capital Improvement	(150,000)	(150,000)	(152,000)
Public Safety Capital Improvement	0	0	(1,032,735)
Economic Development	(25,974)	(25,974)	0
Kendall Area Transit	(25,500)	(25,500)	0
Courthouse Debt Service	0	0	(200,000)
	(341,474)	(341,474)	(1,524,826)
Total other financing sources (uses)	1,508,937	1,188,651	981,411
Net change in fund balance	<u>(\$1,466,047)</u>	(102,412)	(474,097)
Fund balance, beginning of year		17,510,573	17,984,670
Fund balance, end of year		<u>\$17,408,161</u>	<u>\$17,510,573</u>
GAAP fund balances for General Revenue Funds:			
County General		17,408,161	
County Special Reserve		265,001	
GAAP fund balances for General Revenue Funds		<u>\$17,673,162</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$10,448,073	\$10,387,619	(\$60,454)	\$10,666,430
Intergovernmental:				
Retailers' occupation tax	825,000	538,998	(286,002)	783,537
County supplemental sales tax	2,575,000	2,813,046	238,046	2,642,371
Illinois income tax	2,390,000	2,924,140	534,140	2,400,966
Illinois replacement tax	370,000	412,342	42,342	386,621
State use tax	450,000	558,815	108,815	469,766
HDTA reimbursement	7,800	7,986	186	9,553
State's attorney	144,677	132,619	(12,058)	156,733
Probation officer salary	341,172	480,128	138,956	182,931
Supervisor of assessments	35,000	26,710	(8,290)	32,653
Election judges	0	26,370	26,370	13,320
Probation board and care	2,000	5,092	3,092	1,314
Public defender	90,000	108,221	18,221	108,221
St comp/reimburse PTI	2,000	13,275	11,275	9,117
States Attorney Victims Assistance Grant	11,500	9,805	(1,695)	12,075
States Attorney miscellaneous revenues	2,250	313	(1,937)	3,016
ESDA-reimbursement from IEMA	39,956	29,754	(10,202)	39,956
	7,286,355	8,087,614	801,259	7,252,150
Revenue from services, fines and forfeitures:				
County treasurer	21,000	22,727	1,727	18,190
County clerk and recorder	358,000	365,531	7,531	325,116
Circuit court clerk	950,000	914,716	(35,284)	928,549
Sheriff	575,000	310,409	(264,591)	457,915
Sheriff miscellaneous	12,000	7,945	(4,055)	33,458
Zoning board of appeals	9,000	5,495	(3,505)	14,630
Corrections department	900,000	698,238	(201,762)	1,014,040
States' Attorney trial fee	750	0	(750)	0
Technology	35,600	35,625	25	32,986
Circuit clerk GPS service fee	4,150	4,103	(47)	6,440
Probation officer salary	8,000	7,828	(172)	8,380
Mapping fees	0	168	168	305
Circuit court system fee	50,000	45,153	(4,847)	46,410
Public defender fee	25,000	29,508	4,508	31,735
Sheriff's bond fee	10,000	12,275	2,275	11,854
Hearing officer fees	1,750	1,400	(350)	2,800

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues (continued):				
Revenue from services, fines and forfeitures (continued):				
Fines and forfeitures	500,000	452,968	(47,032)	448,331
Property tax late payment penalties and costs	350,000	385,634	35,634	445,221
Periodic imprisonment fee	25,000	14,307	(10,693)	28,460
Merit commission fees	3,500	0	(3,500)	3,100
Prisoner transport	0	526	526	0
Security detail income	0	8,476	8,476	0
Federal inmate revenue	0	78,450	78,450	0
Federal mileage reimbursement	0	1,192	1,192	0
Federal inmate transport fees	0	12,414	12,414	0
	<u>3,838,750</u>	<u>3,415,088</u>	<u>(423,662)</u>	<u>3,857,920</u>
Licenses and permits:				
Liquor licenses	21,700	21,580	(120)	23,600
Zoning, planning and building permits fees	55,000	71,841	16,841	75,707
PB&Z - recording fees	385	660	275	1,475
County real estate transfer tax	250,000	385,679	135,679	333,442
Franchise tax	205,000	213,238	8,238	207,490
	<u>532,085</u>	<u>692,998</u>	<u>160,913</u>	<u>641,714</u>
Interest on investments -				
Interest income	30,000	18,022	(11,978)	20,511
Other revenue:				
Postage reimbursements	60,000	77,024	17,024	66,417
Recorder's miscellaneous	50,000	54,983	4,983	49,115
Compost fees	15,000	4,891	(10,109)	17,464
Assessment office miscellaneous revenue	3,000	5,716	2,716	3,164
Employee insurance reimbursement	0	4,427	4,427	5,920
Facility management miscellaneous	4,000	271	(3,729)	1,039
Other revenues	35,000	58,529	23,529	29,926
	<u>167,000</u>	<u>205,841</u>	<u>38,841</u>	<u>173,045</u>
Total revenues	<u>\$22,302,263</u>	<u>\$22,807,182</u>	<u>\$504,919</u>	<u>\$22,611,770</u>

See Notes to Required Supplementary Information.

County of Kendall, Illinois

General Fund

Summary Schedule of Departmental Expenditures

For the year ended November 30, 2015 (with summarized figures for 2014)

	Page	2015		Variance with Budget	2014 Actual
		Budget	Actual		
Expenditures:					
Facilities management	74	\$1,991,465	\$1,915,843	\$75,622	\$2,024,187
Building and zoning	75	229,212	207,309	21,903	225,532
County clerk and recorder	76	186,598	177,742	8,856	170,738
County board	76	137,110	127,741	9,369	129,759
Regional Office of Education	76	84,018	76,346	7,672	89,528
Farmland review board	77	360	255	105	174
Corrections	77	4,523,872	4,383,170	140,702	4,276,504
Sheriff	78	5,812,714	5,619,646	193,068	5,789,275
Merit commissions	79	5,800	6,371	(571)	3,060
Circuit court judge	79	297,195	265,059	32,136	326,115
Circuit court clerk	79	578,846	564,816	14,030	609,509
Coroner	80	167,644	154,376	13,268	158,629
Combined court services	80	1,149,261	1,097,756	51,505	940,586
Public defender	81	496,203	469,124	27,079	462,119
State's attorney	81	1,463,910	1,450,931	12,979	1,438,108
Board of review	82	76,799	51,930	24,869	60,052
County treasurer	82	410,131	404,792	5,339	400,635
Soil and water conservation	83	32,000	32,000	0	32,000
Employee health insurance	83	3,387,719	2,999,574	388,145	3,085,249
Unemployment compensation	83	35,000	18,441	16,559	30,698
Chief county assessors office	83	293,387	300,020	(6,633)	263,385
Election costs	84	413,208	357,704	55,504	423,166
Auditing and accounting	84	57,000	52,000	5,000	51,270
Emergency management agency	84	39,956	38,682	1,274	34,117
Office of administrative services	85	347,801	362,371	(14,570)	348,413
Capital expenditures	85	145,000	123,111	21,889	180,169
General insurance and bonds	85	5,000	2,361	2,639	6,239
Technology services	86	612,040	598,894	13,146	498,814
KenCom intergovernmental agreement	86	1,955,000	1,954,771	229	1,775,000
Jury commission	86	70,378	64,943	5,435	64,890
Postage county building	87	67,620	64,936	2,684	71,926
Property tax services	87	75,000	74,199	801	59,414
Contingency	87	130,000	81,031	48,969	38,018
Total expenditures		\$25,277,247	\$24,098,245	\$1,179,002	\$24,067,278

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Facilities Management:				
Office head salary	\$98,198	\$98,009	\$189	\$98,172
Salaries - maintenance	329,590	287,646	41,944	318,430
Salaries - clerical	40,029	40,069	(40)	40,910
Salaries - overtime	10,508	6,789	3,719	11,328
Office supplies	200	0	200	0
Utilities	769,650	772,987	(3,337)	780,877
Mileage	1,300	674	626	1,169
County supplies	130,000	101,605	28,395	147,741
Postage	90	9	81	53
Cellular phones	6,400	5,858	542	4,872
Equipment maintenance/repairs	60,000	77,451	(17,451)	61,765
Vehicle maintenance	4,100	2,824	1,276	3,519
Equipment rental	1,500	0	1,500	10,538
Contractual services	539,900	521,922	17,978	544,813
Total facilities management	\$1,991,465	\$1,915,843	\$75,622	\$2,024,187

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Building and Zoning				
Salary - planners	\$70,787	\$46,247	\$24,540	\$69,724
Salary - compliance officers	52,425	52,650	(225)	51,851
Salary - clerical	41,845	43,401	(1,556)	41,613
Salary - overtime	250	0	250	0
ZBA pre diem	3,500	2,100	1,400	2,650
Mileage	200	32	168	90
Supplies	1,000	1,507	(507)	1,075
Postage	700	540	160	517
Equipment	500	507	(7)	286
Plumbing inspection	7,500	10,508	(3,008)	11,683
Vehicle maintenance and repairs	4,000	6,829	(2,829)	4,569
Training	700	0	700	2,199
Dues	700	260	440	373
Conferences	1,000	0	1,000	780
Books and subscriptions	500	0	500	707
Microfilming/reproduction	3,500	535	2,965	2,672
Engineering consultants	20,000	35,136	(15,136)	20,703
Regional plan commission	2,400	762	1,638	1,070
Legal publications	750	567	183	726
Contracted inspection service	500	0	500	0
Cellular phone	800	867	(67)	790
NPDES annual permit fee	1,000	1,000	0	1,000
NPDES permit assistance	2,000	0	2,000	1,200
Recording expenditures	2,000	742	1,258	1,586
Zoning board of appeals	1,400	608	792	552
Historical Preservation Commission	1,200	411	789	404
Hearing officer	2,005	2,100	(95)	2,975
Refunds	0	0	0	1,500
Ad hoc zoning	6,050	0	6,050	2,237
Total building and zoning	\$229,212	\$207,309	\$21,903	\$225,532

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
County Clerk and Recorder:				
Office head salary	\$88,766	\$89,107	(\$341)	\$87,454
Other salaries	54,487	54,731	(244)	53,263
Temporary salaries	7,000	4,950	2,050	2,700
Mileage	1,100	481	619	1,489
Supplies	11,500	9,267	2,233	10,950
Postage	13,500	11,614	1,886	10,928
Dues	545	545	0	545
Conferences	1,000	0	1,000	573
Books and subscriptions	200	54	146	0
Legal publications	500	198	302	222
Contractual services	4,500	3,295	1,205	2,614
Birth and death registration	3,500	3,500	0	0
Total county clerk and recorder	\$186,598	\$177,742	\$8,856	\$170,738
County Board:				
Chairman salary	\$12,000	\$12,058	(\$58)	\$231
Salaries - board members	21,600	21,760	(160)	21,300
Mileage	5,000	7,746	(2,746)	5,677
Dues/memberships	2,750	6,178	(3,428)	1,600
Conferences	2,000	1,179	821	1,194
UCCI	760	0	760	760
Per diem	86,800	71,851	14,949	93,102
Liquor commissioner	1,200	1,192	8	1,211
Miscellaneous	5,000	5,777	(777)	4,684
Total county board	\$137,110	\$127,741	\$9,369	\$129,759
Regional Office of Education:				
Salaries and benefits	\$59,297	\$54,356	\$4,941	\$54,188
Expenditure reimbursements - Grundy County	24,721	21,990	2,731	35,340
Total Regional Office of Education	\$84,018	\$76,346	\$7,672	\$89,528

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Farm Land Review Board:				
Mileage	\$30	\$7	\$23	\$11
Publications	75	78	(3)	78
Per diem	255	170	85	85
Total farm land review board	\$360	\$255	\$105	\$174
Corrections:				
Salary - deputies	3,268,073	3,199,845	\$68,228	3,152,570
Salary - overtime	31,500	30,598	902	33,997
Salary - commander/sergeant	739,457	722,672	16,785	693,671
Salary - food management	85,792	90,580	(4,788)	86,908
Contractual services	182,050	164,904	17,146	127,890
Medical expenditures	52,000	44,156	7,844	46,990
Food services	160,000	121,686	38,314	131,903
Prisoner transport	5,000	8,729	(3,729)	2,575
Total corrections	\$4,523,872	\$4,383,170	\$140,702	\$4,276,504

County of Kendall, Illinois

General Fund

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

For the year ended November 30, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Sheriff:				
Salary - sheriff	\$110,904	\$111,330	(\$426)	\$108,732
Salary - chief/commander	426,204	377,379	48,825	486,855
Salary - deputies	4,220,916	4,203,413	17,503	4,011,934
Deputies - overtime	150,000	123,806	26,194	183,426
Security detail expenditures	0	6,861	(6,861)	0
Clerical - overtime	1,000	0	1,000	326
Salaries - clerical	336,270	325,299	10,971	338,929
Part-time salaries - deputies	3,500	7,639	(4,139)	3,551
Telephone	1,000	1,000	0	1,000
Contractual services	35,350	40,885	(5,535)	37,488
Mileage and auto fuel	195,000	123,952	71,048	188,595
Office supplies	16,000	14,790	1,210	13,687
Postage	5,000	5,000	0	4,905
Canine expenditures	2,500	2,116	384	843
Major Crimes Taskforce	1,000	1,000	0	1,000
Equipment maintenance/repairs	33,000	29,697	3,303	18,672
Vehicle maintenance/repairs	103,500	100,092	3,408	93,242
Training	54,155	47,971	6,184	57,322
Dues/conferences	9,840	7,794	2,046	7,053
Legal publications/printing	5,000	4,919	81	3,098
Police supplies	22,000	16,996	5,004	16,020
Weapons and ammunition	15,000	13,551	1,449	24,510
Uniforms	20,000	21,977	(1,977)	15,767
Contract expenditures	27,875	22,720	5,155	44,275
Investigations	6,500	3,223	3,277	5,828
Subscriptions	4,100	1,253	2,847	3,014
Special response team	4,000	2,000	2,000	3,996
Drug testing	3,100	2,983	117	2,260
Pubic safety dispatch	0	0	0	112,947
Total sheriff	\$5,812,714	\$5,619,646	\$193,068	\$5,789,275

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Merit commission	\$5,800	\$6,371	(\$571)	\$3,060
Circuit Court Judge:				
Court administrator	\$40,390	\$40,468	(\$78)	\$39,864
Bailiffs	87,500	87,948	(448)	85,983
Overtime	5,000	3,062	1,938	2,264
Training	2,000	0	2,000	871
Judges' salaries	0	2,938	(2,938)	2,866
Supplies	4,500	2,750	1,750	6,176
Conferences	6,000	3,297	2,703	4,567
Postage	39,100	20,509	18,591	53,897
Court reporter and transcriptions	1,000	1,880	(880)	1,310
Judges' insurance	1,705	1,706	(1)	1,706
Statutory expenditures	110,000	100,501	9,499	126,611
Total circuit court judge	\$297,195	\$265,059	\$32,136	\$326,115
Circuit Court Clerk:				
Office head salary	\$88,766	\$89,107	(\$341)	\$87,454
Other salaries	440,180	433,361	6,819	489,710
Overtime	4,000	3,396	604	2,114
Mileage	1,200	1,063	137	321
Supplies	11,000	9,100	1,900	6,568
Postage	11,000	7,240	3,760	7,947
Dues	800	790	10	780
Conferences	1,900	1,829	71	1,117
Printing forms	20,000	18,930	1,070	13,498
Total circuit court clerk	\$578,846	\$564,816	\$14,030	\$609,509

County of Kendall, Illinois

General Fund

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

For the year ended November 30, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Coroner:				
Coroner salary	\$57,944	\$58,166	(\$222)	\$57,961
Salaries - deputy coroner	38,250	38,171	79	38,301
Per call - salaries	20,000	15,974	4,026	18,023
Mileage	400	251	149	305
Postage	500	320	180	385
Supplies	2,000	1,600	400	1,212
Cellular phone	3,500	3,211	289	3,071
Vehicle maintenance	5,000	3,595	1,405	5,089
Dues and memberships	1,000	409	591	1,484
Autopsies	20,000	19,325	675	20,638
Toxicology testing	7,000	5,654	1,346	5,289
Histology	500	314	186	110
Training	4,000	4,121	(121)	4,206
X-rays	1,000	0	1,000	0
Personal property disposal	550	818	(268)	1,161
Clothing allowance	500	244	256	208
Disposition for indigent persons	2,000	0	2,000	0
Morgue supplies	3,500	2,203	1,297	1,186
Total coroner	\$167,644	\$154,376	\$13,268	\$158,629
Combined Court Services:				
Court director	\$71,775	\$76,177	(\$4,402)	\$70,172
Salaries - probation	715,493	722,810	(7,317)	555,991
Salaries - clerical	140,893	133,986	6,907	137,168
Supplies	6,000	5,975	25	5,971
Postage	5,000	3,674	1,326	3,697
Book and subscriptions	100	113	(13)	104
Medical expenditures	1,000	268	732	102
Auto expenditures	5,000	4,628	372	2,998
Kane juvenile detention	100,000	95,840	4,160	89,710
Contractual services	4,000	1,851	2,149	2,472
Board and care	100,000	52,434	47,566	72,201
Total combined court services	\$1,149,261	\$1,097,756	\$51,505	\$940,586

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Public Defender:				
Salary - public defender	149,857	150,433	(576)	150,857
Salaries - clerical	41,407	41,567	(160)	41,201
Assistance public of defenders	258,939	260,869	(1,930)	239,651
Supplies	2,500	2,495	5	2,444
Postage	1,500	452	1,048	589
Interpreter services	1,000	0	1,000	0
Books and subscriptions	2,000	1,391	609	1,860
Education and conferences	4,000	312	3,688	2,995
Subpoena witness fees	1,000	0	1,000	0
Training	2,000	0	2,000	1,148
Contractual services	21,000	4,938	16,062	3,792
Dues and memberships	4,000	2,636	1,364	5,292
Statutory expenditures/investigators	5,000	3,567	1,433	11,307
Transcripts	2,000	464	1,536	983
Total public defender	\$496,203	\$469,124	\$27,079	\$462,119
State's Attorney:				
Office head salary	166,508	167,149	(641)	166,508
Salary - assistant state's attorney	791,861	793,273	(1,412)	779,875
Salary - clerical	315,336	310,109	5,227	319,692
Salary - stipends	40,455	43,802	(3,347)	47,434
Temporary help-intern	14,500	6,335	8,165	7,105
Supplies	13,000	12,518	482	14,026
Postage	13,000	11,519	1,481	12,683
Dues	8,500	8,901	(401)	6,561
Conferences	2,000	1,633	367	2,204
Books and subscriptions	5,500	3,403	2,097	3,666
Contractual services	15,000	11,000	4,000	12,000
Child advocacy board	11,000	17,872	(6,872)	8,668
Transcripts	15,000	9,487	5,513	11,666
Training	1,750	1,250	500	399
Cell phone	3,500	2,215	1,285	2,029
Trials and hearings	15,000	18,465	(3,465)	16,592
Appellate services	32,000	32,000	0	27,000
Total state's attorney	\$1,463,910	\$1,450,931	\$12,979	\$1,438,108

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Board of Review:				
Salaries	\$54,899	\$49,829	\$5,070	\$56,300
Capital equipment	2,500	0	2,500	0
Conferences and education	1,000	0	1,000	0
Supplies	2,000	646	1,354	215
Postage	4,000	1,455	2,545	2,203
Mileage	100	0	100	0
Dues	300	0	300	215
Legal publications	2,000	0	2,000	1,119
Contractual services	10,000	0	10,000	0
Total board of review	\$76,799	\$51,930	\$24,869	\$60,052
County Treasurer:				
Office head salary	\$88,766	\$89,107	(\$341)	\$87,454
Other salaries	278,865	279,769	(904)	277,363
Overtime	200	0	200	185
Temporary help - non salary	500	0	500	0
Mileage	750	565	185	657
Supplies	5,000	3,840	1,160	4,670
Postage	22,500	21,440	1,060	21,638
Dues	800	769	31	769
Conferences	750	218	532	362
Legal publications	2,000	1,792	208	1,061
Payroll forms	3,000	1,884	1,116	2,942
Contractual services	7,000	5,408	1,592	3,534
Total county treasurer	\$410,131	\$404,792	\$5,339	\$400,635

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Soil and Water Conservation:				
Soil and water grant	\$32,000	\$32,000	\$0	\$32,000
Employee Health Insurance - Premiums	\$3,387,719	\$2,999,574	\$388,145	\$3,085,249
Unemployment Compensation	\$35,000	\$18,441	\$16,559	\$30,698
Chief County Assessing Office:				
Salary - supervisor	\$80,718	\$81,028	(\$310)	\$79,367
Salaries - clerical	130,317	132,508	(2,191)	131,536
Salary - overtime	2,500	1,688	812	0
Mileage	500	557	(57)	540
Supplies	2,200	1,471	729	2,256
Postage	18,000	21,549	(3,549)	18,027
Training	3,000	2,288	712	2,448
Dues	500	0	500	715
Books and subscriptions	0	28	(28)	0
Publications	41,652	43,040	(1,388)	21,860
Printing	9,000	9,985	(985)	1,173
Contractual services	5,000	5,878	(878)	5,463
Total chief county assessing office	\$293,387	\$300,020	(\$6,633)	\$263,385

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Election Costs:				
Salaries	\$118,458	\$122,002	(\$3,544)	\$116,483
Election judge mileage	2,000	1,669	331	3,361
Supplies	45,000	38,268	6,732	33,081
Overtime	7,000	5,277	1,723	3,170
School for judges	0	0	0	725
Election judges per diem	45,000	41,120	3,880	90,125
Legal publications	2,750	1,562	1,188	3,876
Ballots	53,000	31,753	21,247	57,101
Contractual services	80,000	70,554	9,446	73,304
Extra help/overtime	17,000	10,255	6,745	22,261
Registration supplies	5,000	4,851	149	1,309
Polling place rental and miscellaneous expenditures	3,000	2,465	535	2,810
Polling place delivery and setup	10,000	5,852	4,148	11,107
Postage	25,000	22,076	2,924	4,453
Total election costs	\$413,208	\$357,704	\$55,504	\$423,166
Auditing and Accounting -				
Auditing and accounting services	\$57,000	\$52,000	\$5,000	\$51,270
Emergency Management Agency:				
Salary - director	\$7,270	\$7,155	\$115	\$6,648
Salaries - clerical	6,100	6,130	(30)	5,511
Mileage/auto fuel	850	848	2	413
Supplies	2,600	2,576	24	2,482
Postage	100	100	0	100
Cellular phone	4,500	4,152	348	3,859
Vehicle repairs and maintenance	11,081	10,000	1,081	11,200
Training	2,500	2,994	(494)	1,799
Dues	750	750	0	50
Conferences	1,250	1,112	138	750
Printing	250	190	60	0
Radio/siren maintenance	2,705	2,675	30	1,305
Total emergency management agency	\$39,956	\$38,682	\$1,274	\$34,117

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Office of Administrative Services:				
Administration - salaries	\$276,851	\$277,844	(\$993)	\$279,481
Other salaries	42,410	42,665	(255)	42,491
Mileage	1,400	672	728	1,053
Supplies	2,400	1,474	926	2,356
Postage	600	395	205	469
Telephone	840	787	53	748
County supplies	700	881	(181)	253
Advertisements	3,000	2,589	411	1,554
Dues	1,500	516	984	2,348
Conferences	1,300	296	1,004	429
Books and subscriptions	250	313	(63)	233
Labor negotiation expenditures	0	1,643	(1,643)	25
Flu shots	1,000	1,845	(845)	0
Contractual services	5,350	4,071	1,279	1,122
Educational reimbursement	0	1,201	(1,201)	8,907
Training	500	0	500	99
Employee assistance program	6,500	6,472	28	6,472
Employee recognition	2,700	4,259	(1,559)	373
Mayors and managers meeting	500	526	(26)	0
Settlement	0	13,922	(13,922)	0
Total office of administrative services	\$347,801	\$362,371	(\$14,570)	\$348,413
Capital Expenditures:				
Facilities management	\$40,000	\$34,547	\$5,453	\$45,907
Building and Zoning	5,000	0	5,000	0
Coroner	0	0	0	1,710
Sheriff	100,000	88,564	11,436	129,587
Circuit Court Clerk	0	0	0	953
Public Defender	0	0	0	2,012
Total capital expenditures	\$145,000	\$123,111	\$21,889	\$180,169
General Insurance and Bonds	\$5,000	\$2,361	\$2,639	\$6,239

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Technology Services:				
Supervisor salary	\$62,713	\$68,699	(\$5,986)	\$0
Other salaries	237,592	229,404	8,188	232,622
Mileage	500	51	449	60
Office supplies	1,000	1,142	(142)	202
Postage	300	32	268	68
Dues	200	0	200	0
Training	3,000	27	2,973	149
Conferences	1,000	27	973	0
Books and subscriptions	100	428	(328)	0
Cell phone	4,200	3,171	1,029	3,034
Central computer supplies	35,000	30,244	4,756	25,965
Computer maintenance/software	130,575	119,045	11,530	108,087
Computer maintenance/hardware	109,000	117,746	(8,746)	112,955
Contractual services	26,560	16,878	9,682	15,672
Vehicle maintenance	300	0	300	0
CASA contractual services	0	12,000	(12,000)	0
Total technology services	\$612,040	\$598,894	\$13,146	\$498,814
KenCom Intergovernmental Agreement:				
Intergovernmental agreement	\$1,775,000	\$1,775,000	\$0	\$1,775,000
Public safety dispatch	180,000	179,771	229	0
Total KenCom intergovernmental agreement	\$1,955,000	\$1,954,771	\$229	\$1,775,000
Jury Commission:				
Salaries - jury commission	\$6,278	\$7,148	(\$870)	\$6,104
Supplies	3,500	3,686	(186)	3,231
Postage	3,000	2,570	430	2,750
Petit juror per diem	38,500	31,920	6,580	39,318
Training	1,500	0	1,500	0
Grand juror per diem	7,500	12,080	(4,580)	7,027
Meals	5,000	2,225	2,775	1,307
Automation	5,100	5,314	(214)	5,153
Total jury commission	\$70,378	\$64,943	\$5,435	\$64,890

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Postage County Building:				
Postage supplies	\$2,000	\$1,026	\$974	\$1,825
Postage - veterans assistance	1,000	631	369	677
Equipment rental/reset charges	4,620	3,279	1,341	4,424
Prepaid postage	60,000	60,000	0	65,000
Total postage county building	\$67,620	\$64,936	\$2,684	\$71,926
Property Tax Services -				
Contractual services	\$75,000	\$74,199	\$801	\$59,414
Contingency	\$130,000	\$81,031	\$48,969	\$38,018
Total general fund	\$25,277,247	\$24,098,245	\$1,179,002	\$24,067,278

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes - IMRF	\$3,200,000	\$3,181,573	(\$18,427)	\$2,793,521
Property taxes - Social security	1,000,000	994,243	(5,757)	1,356,946
	<u>4,200,000</u>	<u>4,175,816</u>	<u>(24,184)</u>	<u>4,150,467</u>
Intergovernmental revenue -				
Personal property replacement tax	160,000	202,968	42,968	190,406
Interest				
	50	26	(24)	369
Total revenues	4,360,050	4,378,810	18,760	4,341,242
Expenditures:				
Contributions to social security system	1,801,376	1,695,617	105,759	1,667,803
Contributions to Illinois Municipal Retirement System	2,780,124	2,572,864	207,260	2,475,037
	<u>4,581,500</u>	<u>4,268,481</u>	<u>313,019</u>	<u>4,142,840</u>
Excess (deficiency) of revenues over (under) expenditures	(221,450)	110,329	331,779	198,402
Other financing sources (uses):				
Operating transfers in:				
VAC	13,200	11,650	(1,550)	11,947
GIS - Mapping	30,900	29,246	(1,654)	29,670
Animal Control	26,950	20,646	(6,304)	19,469
Probation	16,580	16,326	(254)	0
Total other financing sources (uses)	87,630	77,868	(9,762)	61,086
Net change in fund balance	<u>(\$133,820)</u>	188,197	<u>\$322,017</u>	259,488
Fund balance, beginning of year		<u>1,052,024</u>		<u>792,536</u>
Fund balance, end of year		<u><u>\$1,240,221</u></u>		<u><u>\$1,052,024</u></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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue:				
Transportation sales tax	\$4,300,000	\$4,920,986	\$620,986	\$4,539,145
Highway State Reimbursement	0	0	0	300,000
Interest	5,000	5,757	757	5,139
Other revenue - Other income	80,000	5,000	(75,000)	9,000
Total revenues	4,385,000	4,931,743	546,743	4,853,284
Expenditures:				
Road and bridge construction	5,500,000	3,855,324	1,644,676	4,304,165
Land acquisition	200,000	237,818	(37,818)	450,332
Engineering cost	1,250,000	694,033	555,967	441,673
Total expenditures	6,950,000	4,787,175	2,162,825	5,196,170
Excess (deficiency) of revenues over (under) expenditures	(2,565,000)	144,568	2,709,568	(342,886)
Other financing sources (uses):				
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)
Total other financing sources (uses)	(45,000)	(50,000)	5,000	(50,000)
Net change in fund balance	<u>(\$2,610,000)</u>	94,568	<u>\$2,704,568</u>	(392,886)
Fund balance, beginning of year		<u>7,172,340</u>		<u>7,565,226</u>
Fund balance, end of year		<u>\$7,266,908</u>		<u>\$7,172,340</u>

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues:				
Intergovernmental revenue - Sales tax	\$4,300,000	\$4,920,986	\$620,986	\$4,539,145
Interest	6,000	1,991	(4,009)	3,266
Total revenues	4,306,000	4,922,977	616,977	4,542,411
Expenditures -				
Public safety	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	4,306,000	4,922,977	616,977	4,542,411
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	(1,300,000)	(1,300,000)	0	(1,350,000)
Jail addition debt service	(968,650)	(968,650)	0	(936,300)
Court Exp 2007A debt service	(387,250)	(387,250)	0	(377,400)
Court Exp 2008 debt service	(867,340)	(867,340)	0	(1,052,965)
Court Exp 2009 debt service	(799,148)	(799,148)	0	(399,148)
Total other financing sources (uses)	(4,622,388)	(4,622,388)	0	(4,415,813)
Net change in fund balance	<u>(\$316,388)</u>	300,589	<u>\$616,977</u>	126,598
Fund balance, beginning of year		<u>3,610,306</u>		<u>3,483,708</u>
Fund balance, end of year		<u><u>\$3,910,895</u></u>		<u><u>\$3,610,306</u></u>

See Notes to Required Supplementary Information.

County of Kendall, Illinois

Schedules of Required Supplementary Information

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

IMRF Regular Plan

Last 10 Calendar Years

(schedule to be built prospectively from 2014)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$1,251,728									
Interest on the total pension liability	2,916,900									
Benefit changes	0									
Difference between expected and actual experience	(450,802)									
Assumption changes	1,620,108									
Benefit payments and refunds	(1,419,485)									
Net change in total pension liability	3,918,449									
Total pension liability - beginning	38,975,879									
Total pension liability - ending (a)	\$42,894,328									
Plan fiduciary net position:										
Employer contributions	\$1,219,788									
Employee contributions	490,532									
Pension plan net investment income	2,247,680									
Benefit payments and refunds	(1,419,485)									
Other	18,910									
Net change in plan fiduciary net position	2,557,425									
Plan fiduciary net position - beginning	36,701,799									
Plan fiduciary net position - ending (b)	\$39,259,224									
Net pension liability(asset) - Ending (a) - (b)	\$3,635,104									
Plan fiduciary net position as a percentage of total pension liability	91.53%									
Covered valuation payroll	\$10,898,704									
Net pension liability as a percentage of covered valuation payroll	33.35%									

The County implemented GASB 68 in November 30, 2015.

The County of Kendall is commingled with the Kendall County Regular Plan (Plan).

Multiyear Schedules of Changes in Net Position and Related Ratios is presented for the Plan.

County of Kendall, Illinois

Schedules of Required Supplementary Information

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

IMRF SLEP Plan

Last 10 Calendar Years

(schedule to be built prospectively from 2014)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$1,580,405									
Interest on the total pension liability	2,571,391									
Benefit changes	0									
Difference between expected and actual experience	(92,695)									
Assumption changes	173,538									
Benefit payments and refunds	(517,153)									
Net change in total pension liability	3,715,486									
Total pension liability - beginning	33,799,356									
Total pension liability - ending (a)	\$37,514,842									
Plan fiduciary net position:										
Employer contributions	\$1,469,279									
Employee contributions	635,544									
Pension plan net investment income	1,783,437									
Benefit payments and refunds	(517,153)									
Other	68,633									
Net change in plan fiduciary net position	3,439,740									
Plan fiduciary net position - beginning	28,442,835									
Plan fiduciary net position - ending (b)	\$31,882,575									
Net pension liability(asset) - Ending (a) - (b)	\$5,632,267									
Plan fiduciary net position as a percentage of total pension liability	84.99%									
Covered valuation payroll	\$7,989,676									
Net pension liability as a percentage of covered valuation payroll	70.49%									

The County implemented GASB 68 in November 30, 2015.

County of Kendall, Illinois

Schedules of Required Supplementary Information

Multiyear Schedule of Changes in Net Pension Liability and Related Ratios - Illinois Municipal Retirement Fund (IMRF)

IMRF ECO Plan

Last 10 Calendar Years

(schedule to be built prospectively from 2014)

	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005
Calendar year ending December 31,										
Total pension liability:										
Service cost	\$136,655									
Interest on the total pension liability	392,507									
Benefit changes	0									
Difference between expected and actual experience	(403,343)									
Assumption changes	131,546									
Benefit payments and refunds	(237,300)									
Net change in total pension liability	20,065									
Total pension liability - beginning	5,283,748									
Total pension liability - ending (a)	\$5,303,813									
Plan fiduciary net position:										
Employer contributions	\$201,197									
Employee contributions	38,891									
Pension plan net investment income	280,270									
Benefit payments and refunds	(237,300)									
Other	(157,761)									
Net change in plan fiduciary net position	125,297									
Plan fiduciary net position - beginning	4,593,191									
Plan fiduciary net position - ending (b)	\$4,718,488									
Net pension liability(asset) - Ending (a) - (b)	\$585,325									
Plan fiduciary net position as a percentage of total pension liability	88.96%									
Covered valuation payroll	\$518,550									
Net pension liability as a percentage of covered valuation payroll	112.88%									

The County implemented GASB 68 in November 30, 2015.

County of Kendall, Illinois
 Required Supplementary Information
 Multiyear Schedule of IMRF Contributions

**Kendall County Regular Plan
 Multiyear Schedule of Contributions
 Last 10 Calendar Years**

Calendar Year Ending December 31,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2014	\$1,219,564	\$1,219,788	(\$224)	\$10,898,704	11.19%

* Estimated based on contribution rate of 11.19% and covered valuation payroll of \$10,898,704.

*The County implemented GASB Statement No. 68 in November 30, 2015. The County of Kendall is commingled with the Kendall County Regular Plan (Plan). Multiyear Schedule of Contributions is presented for the Plan.

**Kendall County SLEP
 Multiyear Schedule of Contributions
 Last 10 Calendar Years**

Calendar Year Ending December 31,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2014	\$1,469,301	\$1,469,279	\$22	\$7,989,676	18.39%

* Estimated based on contribution rate of 18.39% and covered valuation payroll of \$7,989,676.

*The County implemented GASB Statement No. 68 in November 30, 2015.

**Kendall County ECO
 Multiyear Schedule of Contributions
 Last 10 Calendar Years**

Calendar Year Ending December 31,	Actuarially Determined Contribution*	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Actual Contribution As a % of Covered Valuation Payroll
2014	\$223,288	\$201,197	\$22,091	\$518,550	38.80%

* Estimated based on contribution rate of 38.80% and covered valuation payroll of \$518,550.

*The County implemented GASB Statement No. 68 in November 30, 2015.

County of Kendall, Illinois

Notes to Required Supplementary Information

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.

Note 3 Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate for IMRF *

Valuation date:

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

Methods and Assumptions Used to Determine 2014 Contribution Rates:

Actuarial Cost Method	Aggregate Entry Age Normal
Amortization Method	Level Percentage of Payroll, Closed
Remaining Amortization Period	Non-Taxing bodies: 100-year rolling period. Taxing bodies (Regular, SLEP and ECO groups): 29-year closed period until remaining period reaches 15 years (then 15-year rolling period). Early Retirement Incentive Plan liabilities: a period up to 10 years selected by the Employer upon adoption of ERI. SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 24 years for most employers (two employers were financed over 33 years)>
Asset Valuation Method	5-Year smoothed market; 20% corridor
Wage growth	4.00%
Price Inflation	3.0% - approximate; No explicit price inflation assumption is used in this valuation.
Salary Increases	4.40% to 16.00% including inflation

Note 3 **Summary of Actuarial Methods and Assumptions Used in the Calculation of the 2014 Contribution Rate for IMRF *** (continued)

Investment Rate of Return	7.50%
Retirement Age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2011 valuation pursuant to an experience study of the period 2008-2010.
Mortality	RP-2000 Combined Healthy Mortality Table, adjusted for mortality improvements to 2020 using projection scale AA. For men 120% of the table rates were used. For women 92% of the table rates were used. For disabled lives, the mortality rates are the rates applicable to non-disabled lives set forward 10 years.

Other Information:

Notes There were no benefit changes during the year.

** Based on Valuation Assumptions used in the December 31, 2012 actuarial valuation.*

Supplementary Information

County of Kendall, Illinois

General Fund

Combining Balance Sheet

November 30, 2015

ASSETS	General	County Special Reserve	Total General Fund
Cash, deposits, and investments	\$15,601,793	\$265,001	\$15,866,794
Receivables:			
Due from State of Illinois	1,848,606	0	1,848,606
Other receivables	281,710	0	281,710
Prepaid expenses	323,642	0	323,642
Internal balances	306,169	0	306,169
Total assets	\$18,361,920	\$265,001	\$18,626,921
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE			
Liabilities:			
Accounts payable	\$252,686	\$0	\$252,686
Accrued payroll	701,073	0	701,073
Total liabilities	953,759	0	953,759
Fund balances:			
Nonspendable	323,642	0	323,642
Restricted	0	0	0
Committed	0	265,001	265,001
Assigned	0	0	0
Unassigned	17,084,519	0	17,084,519
Total fund balance	17,408,161	265,001	17,673,162
Total liabilities and fund balances	\$18,361,920	\$265,001	\$18,626,921

County of Kendall, Illinois

General Funds

Statement of Revenues, Expenditures and Changes in Fund Balances

(With Summarized Figures for 2014)

	General	County Special Reserve	Total General Fund
Revenues:			
Property taxes	\$10,387,619	\$0	\$10,387,619
Intergovernmental revenue	8,087,614	0	8,087,614
Revenue from services, fine and forfeitures	3,415,088	0	3,415,088
Licenses and permits	692,998	0	692,998
Interest	18,022	0	18,022
Other revenue	205,841	0	205,841
Total revenues	22,807,182	0	22,807,182
Expenditures:			
General control and administration	7,183,690	0	7,183,690
Public safety	7,230,348	0	7,230,348
Judiciary and court related	4,484,201	0	4,484,201
County development	207,309	0	207,309
Corrections	4,408,325	0	4,408,325
Highways and streets	128,952	0	128,952
Public health	370,477	0	370,477
Education	84,943	0	84,943
Total expenditures	24,098,245	0	24,098,245
Excess (deficiency) of revenues over (under) expenditures	(1,291,063)	0	(1,291,063)
Other financing sources (uses):			
Transfers in	1,530,125	0	1,530,125
Transfers out	(341,474)	(180,000)	(521,474)
Total other financing sources (uses)	1,188,651	(180,000)	1,008,651
Net change in fund balance	(102,412)	(180,000)	(282,412)
Fund balances, beginning of year	17,510,573	445,001	17,955,574
Fund balance, end of year	\$17,408,161	\$265,001	\$17,673,162

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet

November 30, 2015

ASSETS	Totals	Animal Control	County Bridge	County Highway	Special
					County Motor Fuel Tax
Cash, deposits, and investments	\$18,605,622	\$112,935	\$625,435	\$210,229	\$810,284
Receivables:					
Property taxes	0	0	0	0	0
Due from State of Illinois	1,417,423	0	0	0	640,092
Notes	321,629	0	0	0	0
Other receivables	191,723	10,840	0	3,197	0
Inventory	4,730	0	0	0	0
Prepaid expenses	835,000	0	0	0	0
Internal balances	(306,169)	0	0	0	0
Total assets	\$21,069,958	\$123,775	\$625,435	\$213,426	\$1,450,376
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities:					
Accounts payable	\$853,065	\$0	\$421,664	\$74,651	\$0
Accrued payroll	206,614	4,176	0	45,958	0
Accrued interest	0	0	0	0	0
Total liabilities	1,059,679	4,176	421,664	120,609	0
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0
Fund balances:					
Nonspendable	839,730	0	0	0	0
Restricted	13,846,121	119,599	203,771	92,817	1,450,376
Committed	5,538,311	0	0	0	0
Assigned	0	0	0	0	0
Unassigned	(213,883)	0	0	0	0
Total fund balance	20,010,279	119,599	203,771	92,817	1,450,376
Total liabilities, deferred inflows of resources, and fund balances	\$21,069,958	\$123,775	\$625,435	\$213,426	\$1,450,376

Revenue Funds

Court Automation	Economic Development Commission	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Community 708 Mental Health	Veterans' Assistance Commission
\$608,387	\$11,264	\$3	\$32,900	\$234,807	\$210,376	\$4	\$286,443
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
10,433	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
\$618,820	\$11,264	\$3	\$32,900	\$234,807	\$210,376	\$4	\$286,443
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,400
4,685	846	0	0	0	0	0	7,146
0	0	0	0	0	0	0	0
4,685	846	0	0	0	0	0	10,546
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
614,135	10,418	3	32,900	234,807	210,376	4	275,897
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
614,135	10,418	3	32,900	234,807	210,376	4	275,897
\$618,820	\$11,264	\$3	\$32,900	\$234,807	\$210,376	\$4	\$286,443

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2015

ASSETS	Special			
	Recorder's Document Storage	Tuberculosis	Child Support Collection	Court Security
Cash, deposits, and investments	\$522,715	\$4,238	\$233,075	\$312,645
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	0
Other receivables	13,360	0	11,630	14,384
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
Total assets	\$536,075	\$4,238	\$244,705	\$327,029
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities:				
Accounts payable	\$5,688	\$0	\$0	\$10,060
Accrued payroll	5,183	0	2,255	2,020
Accrued interest	0	0	0	0
Total liabilities	10,871	0	2,255	12,080
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
Total deferred inflows of resources	0	0	0	0
Fund balances:				
Nonspendable	0	0	0	0
Restricted	525,204	4,238	242,450	314,949
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	525,204	4,238	242,450	314,949
Total liabilities, deferred inflows of resources, and fund balances	\$536,075	\$4,238	\$244,705	\$327,029

Revenue Funds

Probation Services	Drug Abuse	State's Attorney Drug Enforcement	Senior Citizens	Courthouse Restoration	Tax Sale Automation	Circuit Clerk Document Storage	Law Library
\$754,701	\$53,756	\$45,090	\$14,203	\$8,515	\$12,138	\$758,700	\$141,427
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
10,712	10,865	0	0	0	0	10,662	3,627
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
\$765,413	\$64,621	\$45,090	\$14,203	\$8,515	\$12,138	\$769,362	\$145,054
\$5,901	\$15,801	\$0	\$0	\$0	\$0	\$0	\$8,929
132	0	0	0	0	0	6,574	426
0	0	0	0	0	0	0	0
6,033	15,801	0	0	0	0	6,574	9,355
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
759,380	48,820	45,090	14,203	8,515	12,138	762,788	135,699
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
759,380	48,820	45,090	14,203	8,515	12,138	762,788	135,699
\$765,413	\$64,621	\$45,090	\$14,203	\$8,515	\$12,138	\$769,362	\$145,054

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2015

	Special			
ASSETS	G.I.S. Mapping	G.I.S. Recorder	County Health and Human Services	Restricted for WIC
Cash, deposits, and investments	\$595,973	\$108,581	\$3,103,613	\$68,394
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	477,587	0
Notes	0	0	0	0
Other receivables	22,526	2,812	40,114	0
Inventory	0	0	4,730	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
Total assets	\$618,499	\$111,393	\$3,626,044	\$68,394
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities:				
Accounts payable	\$0	\$0	\$38,390	\$0
Accrued payroll	10,056	2,240	114,360	0
Accrued interest	0	0	0	0
Total liabilities	10,056	2,240	152,750	0
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
Total deferred inflows of resources	0	0	0	0
Fund balances:				
Nonspendable	0	0	4,730	0
Restricted	608,443	109,153	3,468,564	68,394
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	608,443	109,153	3,473,294	68,394
Total liabilities, deferred inflows of resources, and fund balances	\$618,499	\$111,393	\$3,626,044	\$68,394

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
\$38,666	\$6,815	\$35,161	\$49,422	\$4,107	\$315,969	\$0	\$83,094
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	20,095	0	0	0	0
0	0	0	0	0	0	11,619	2,192
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(200,000)	0	0	0	0	0
\$38,666	\$6,815	(\$164,839)	\$69,517	\$4,107	\$315,969	\$11,619	\$85,286
\$0	\$0	\$0	\$0	\$0	\$0	\$11,619	\$0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	11,619	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
38,666	6,815	0	69,517	4,107	315,969	0	85,286
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	(164,839)	0	0	0	0	0
38,666	6,815	(164,839)	69,517	4,107	315,969	0	85,286
\$38,666	\$6,815	(\$164,839)	\$69,517	\$4,107	\$315,969	\$11,619	\$85,286

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2015

ASSETS	Special			
	State Pet Population	Transportation Alternatives Program	County Special Reserve	Restricted Economic Development Grant
Cash, deposits, and investments	\$7,990	\$89,419	\$129,526	\$1,725,485
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	301,534
Other receivables	0	0	0	0
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	0	0	0
Total assets	\$7,990	\$89,419	\$129,526	\$2,027,019
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities:				
Accounts payable	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0
Accrued interest	0	0	0	0
Total liabilities	0	0	0	0
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
Total deferred inflows of resources	0	0	0	0
Fund balances:				
Nonspendable	0	0	0	0
Restricted	7,990	89,419	129,526	2,027,019
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	0	0	0
Total fund balance	7,990	89,419	129,526	2,027,019
Total liabilities, deferred inflows of resources, and fund balances	\$7,990	\$89,419	\$129,526	\$2,027,019

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
\$14,945	\$177,497	\$9,365	\$2,863	\$39,767	\$12,948	\$44,523	\$58,396	\$33,497
0	0	0	0	0	0	0	0	0
0	201,828	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
\$14,945	\$379,325	\$9,365	\$2,863	\$39,767	\$12,948	\$44,523	\$58,396	\$33,497
\$0	\$210,034	\$0	\$0	\$0	\$0	\$0	\$4,099	\$0
557	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
557	210,034	0	0	0	0	0	4,099	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
14,388	169,291	9,365	2,863	39,767	12,948	44,523	54,297	33,497
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
14,388	169,291	9,365	2,863	39,767	12,948	44,523	54,297	33,497
\$14,945	\$379,325	\$9,365	\$2,863	\$39,767	\$12,948	\$44,523	\$58,396	\$33,497

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2015

ASSETS	Special			
	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary	Hire Back Transportation Safety Highway
Cash, deposits, and investments	\$10,750	\$0	\$140,328	\$125
Receivables:				
Property taxes	0	0	0	0
Due from State of Illinois	0	0	0	0
Notes	0	0	0	0
Other receivables	2,250	0	6,000	0
Inventory	0	0	0	0
Prepaid expenses	0	0	0	0
Internal balances	0	(1,415)	0	0
Total assets	\$13,000	(\$1,415)	\$146,328	\$125
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE				
Liabilities:				
Accounts payable	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0
Accrued interest	0	0	0	0
Total liabilities	0	0	0	0
Deferred inflows of resources:				
Unavailable revenue	0	0	0	0
Unavailable property taxes	0	0	0	0
Total deferred inflows of resources	0	0	0	0
Fund balances:				
Nonspendable	0	0	0	0
Restricted	13,000	0	146,328	125
Committed	0	0	0	0
Assigned	0	0	0	0
Unassigned	0	(1,415)	0	0
Total fund balance	13,000	(1,415)	146,328	125
Total liabilities, deferred inflows of resources, and fund balances	\$13,000	(\$1,415)	\$146,328	\$125

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
\$34,625	\$19,978	\$0	\$0	\$1,022,299	\$69,276	\$747,352
0	0	0	0	0	0	0
0	0	79,954	0	17,962	0	0
0	0	0	0	0	0	0
4,500	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	(79,954)	(24,800)	0	0	0
\$39,125	\$19,978	\$0	(\$24,800)	\$1,040,261	\$69,276	\$747,352
\$0	\$0	\$22,829	\$0	\$20,000	\$0	\$0
0	0	0	0	0	0	0
0	0	0	0	0	0	0
0	0	22,829	0	20,000	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
39,125	19,978	0	0	0	0	0
0	0	0	0	1,020,261	69,276	747,352
0	0	0	0	0	0	0
0	0	(22,829)	(24,800)	0	0	0
39,125	19,978	(22,829)	(24,800)	1,020,261	69,276	747,352
\$39,125	\$19,978	\$0	(\$24,800)	\$1,040,261	\$69,276	\$747,352

County of Kendall, Illinois

Non-Major Governmental Funds

Combining Balance Sheet (Continued)

November 30, 2015

	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
ASSETS					
Cash, deposits, and investments	\$4,382	\$3,691,125	\$97,112	\$2,069	\$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	0	0	0
Inventory	0	0	0	0	0
Prepaid expenses	0	0	155,000	680,000	0
Internal balances	0	0	0	0	0
Total assets	\$4,382	\$3,691,125	\$252,112	\$682,069	\$5,915
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCE					
Liabilities:					
Accounts payable	\$0	\$0	\$0	\$0	\$0
Accrued payroll	0	0	0	0	0
Accrued interest	0	0	0	0	0
Total liabilities	0	0	0	0	0
Deferred inflows of resources:					
Unavailable revenue	0	0	0	0	0
Unavailable property taxes	0	0	0	0	0
Total deferred inflows of resources	0	0	0	0	0
Fund balances:					
Nonspendable	0	0	155,000	680,000	0
Restricted	0	0	97,112	2,069	0
Committed	4,382	3,691,125	0	0	5,915
Assigned	0	0	0	0	0
Unassigned	0	0	0	0	0
Total fund balance	4,382	3,691,125	252,112	682,069	5,915
Total liabilities, deferred inflows of resources, and fund balances	\$4,382	\$3,691,125	\$252,112	\$682,069	\$5,915

County of Kendall, Illinois

Non-Major Governmental Funds

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

For the year ended November 30, 2015

					Special
	Totals	Animal Control	County Bridge	County Highway	County Motor Fuel Tax
Revenues:					
Property taxes	\$5,762,079	\$0	\$571,899	\$1,466,608	\$0
Intergovernmental revenue	7,374,494	0	1,203,769	0	1,686,510
Revenue from services, fine and forfeitures	2,826,355	220,749	0	99,174	0
Licenses and permits	0	0	0	0	0
Interest	9,118	0	4	8	1,113
Other revenue	184,079	4,985	0	93,847	0
Total revenue	16,156,125	225,734	1,775,672	1,659,637	1,687,623
Expenditures:					
Current:					
General control and administration	3,293,198	0	0	0	0
Public safety	733,571	142,163	0	0	0
Judiciary and court related	819,212	0	0	0	0
County development	26,962	0	0	0	0
Corrections	0	0	0	0	0
Highways and bridges	5,367,578	0	2,125,259	1,376,724	1,837,098
Public health	4,532,354	0	0	0	0
Public welfare	0	0	0	0	0
Education	184,780	0	0	0	0
Debt service:					
Principal	790,000	0	0	0	0
Interest	415,205	0	0	0	0
Fiscal agent fees	682	0	0	0	0
Capital outlay	683,667	0	508,551	163,794	0
Total expenditures	16,847,209	142,163	2,633,810	1,540,518	1,837,098
Excess (deficiency) of revenues over expenditures	(691,084)	83,571	(858,138)	119,119	(149,475)
Other financing sources and (uses):					
Transfers in	2,869,279	0	0	0	0
Transfers out	(1,337,148)	(43,122)	0	(100,000)	0
Total other financing sources (uses)	1,532,131	(43,122)	0	(100,000)	0
Net change in fund balances	841,047	40,449	(858,138)	19,119	(149,475)
Fund balances, beginning of year	19,169,232	79,150	1,061,909	73,698	1,599,851
Fund balances, end of year	\$20,010,279	\$119,599	\$203,771	\$92,817	\$1,450,376

Revenue Funds

Court Automation	Economic Development Commission	Extension Education	Federal Aid Matching	Indemnity	Liability Insurance	Community 708 Mental Health	Veterans' Assistance Commission
\$0	\$0	\$184,779	\$5,020	\$0	\$1,093,797	\$922,595	\$401,470
0	2,170	0	0	0	0	0	0
147,612	0	0	0	9,160	0	0	0
0	0	0	0	0	0	0	0
0	0	1	0	0	6	7	2
0	1,640	0	0	0	43,332	0	0
147,612	3,810	184,780	5,020	9,160	1,137,135	922,602	401,472
0	0	0	0	0	1,186,537	0	255,983
0	0	0	0	0	0	0	0
227,479	0	0	0	0	0	0	0
0	26,762	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	120,297	0
0	0	0	0	0	0	0	0
0	0	184,780	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
227,479	26,762	184,780	0	0	1,186,537	120,297	255,983
(79,867)	(22,952)	0	5,020	9,160	(49,402)	802,305	145,489
0	28,274	0	0	0	24,870	0	0
0	0	0	0	0	0	(802,309)	(26,746)
0	28,274	0	0	0	24,870	(802,309)	(26,746)
(79,867)	5,322	0	5,020	9,160	(24,532)	(4)	118,743
694,002	5,096	3	27,880	225,647	234,908	8	157,154
\$614,135	\$10,418	\$3	\$32,900	\$234,807	\$210,376	\$4	\$275,897

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, 2015

	Special			
	Recorder's Document Storage	Tuberculosis	Child Support Collection	Court Security
Revenues:				
Property taxes	\$0	\$15,081	\$0	\$0
Intergovernmental revenue	0	0	13,566	0
Revenue from services, fine and forfeitures	192,230	0	42,163	200,042
Licenses and permits	0	0	0	0
Interest	0	0	0	0
Other revenue	0	0	0	0
Total revenue	192,230	15,081	55,729	200,042
Expenditures:				
Current:				
General control and administration	204,068	0	0	0
Public safety	0	0	0	0
Judiciary and court related	0	0	67,150	46,034
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	0	0	0
Public health	0	15,000	0	0
Public welfare	0	0	0	0
Education	0	0	0	0
Debt service:				
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	204,068	15,000	67,150	46,034
Excess (deficiency) of revenues over expenditures	(11,838)	81	(11,421)	154,008
Other financing sources and (uses):				
Transfers in	0	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	(11,838)	81	(11,421)	4,008
Fund balances, beginning of year	537,042	4,157	253,871	310,941
Fund balances, end of year	\$525,204	\$4,238	\$242,450	\$314,949

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	\$348,176	\$0	\$0	\$0	\$0
0	0	0	0	0	0	0	0
222,141	49,868	4,455	0	0	13,941	150,455	51,752
0	0	0	0	0	0	0	0
0	0	0	2	0	0	0	0
0	0	0	0	2,090	0	0	0
222,141	49,868	4,455	348,178	2,090	13,941	150,455	51,752
0	0	0	0	0	14,654	0	0
0	0	0	0	0	0	0	0
145,284	44,456	891	0	0	0	163,296	106,398
0	0	0	0	200	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	249,302	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
145,284	44,456	891	249,302	200	14,654	163,296	106,398
76,857	5,412	3,564	98,876	1,890	(713)	(12,841)	(54,646)
2,981	0	0	0	0	0	0	0
(54,111)	0	0	(84,678)	0	0	0	0
(51,130)	0	0	(84,678)	0	0	0	0
25,727	5,412	3,564	14,198	1,890	(713)	(12,841)	(54,646)
733,653	43,408	41,526	5	6,625	12,851	775,629	190,345
\$759,380	\$48,820	\$45,090	\$14,203	\$8,515	\$12,138	\$762,788	\$135,699

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, 2015

	Special			
	G.I.S. Mapping	G.I.S. Recorder	County Health and Human Services	Restricted for WIC
Revenues:				
Property taxes	\$0	\$0	\$752,654	\$0
Intergovernmental revenue	0	0	2,762,492	0
Revenue from services, fine and forfeitures	325,512	40,482	389,412	0
Licenses and permits	0	0	0	0
Interest	0	0	364	331
Other revenue	0	0	28,115	0
Total revenue	325,512	40,482	3,933,037	331
Expenditures:				
Current:				
General control and administration	286,854	42,909	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	4,147,755	0
Public welfare	0	0	0	0
Education	0	0	0	0
Debt service:				
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	286,854	42,909	4,147,755	0
Excess (deficiency) of revenues over expenditures	38,658	(2,427)	(214,718)	331
Other financing sources and (uses):				
Transfers in	0	0	858,504	0
Transfers out	(54,911)	0	(13,600)	0
Total other financing sources (uses)	(54,911)	0	844,904	0
Net change in fund balances	(16,253)	(2,427)	630,186	331
Fund balances, beginning of year	624,696	111,580	2,843,108	68,063
Fund balances (deficit), end of year	\$608,443	\$109,153	\$3,473,294	\$68,394

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	5,793	0	0	0	0	0	0
18,369	0	270,600	0	0	0	167,238	16,914
0	0	0	0	0	0	0	0
0	0	0	597	0	0	0	0
0	0	0	0	0	7,000	0	0
18,369	5,793	270,600	597	0	7,000	167,238	16,914
0	1,120	1,911	1,201	0	0	167,238	0
26,905	0	0	0	0	0	0	4,512
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	5,000	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	11,322	0	0	0	0
26,905	1,120	1,911	12,523	0	5,000	167,238	4,512
(8,536)	4,673	268,689	(11,926)	0	2,000	0	12,402
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
(8,536)	4,673	268,689	(11,926)	0	2,000	0	12,402
47,202	2,142	(433,528)	81,443	4,107	313,969	0	72,884
\$38,666	\$6,815	(\$164,839)	\$69,517	\$4,107	\$315,969	\$0	\$85,286

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, 2015

	State Pet Population	Transportation Alternatives Program	County Reserve	Special Restricted Economic Development Grant
Revenues:				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	31,087	0
Revenue from services, fine and forfeitures	2,125	0	0	0
Licenses and permits	0	0	0	0
Interest	0	0	30	5,843
Other revenue	0	0	0	0
Total revenue	2,125	0	31,117	5,843
Expenditures:				
Current:				
General control and administration	0	0	0	0
Public safety	0	0	23,160	0
Judiciary and court related	0	0	0	0
County development	0	0	0	0
Corrections	0	0	0	0
Highways and bridges	0	23,497	0	0
Public health	0	0	0	0
Public welfare	0	0	0	0
Education	0	0	0	0
Debt service:				
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	0	23,497	23,160	0
Excess (deficiency) of revenues over expenditures	2,125	(23,497)	7,957	5,843
Other financing sources and (uses):				
Transfers in	0	50,000	0	0
Transfers out	0	0	0	(2,300)
Total other financing sources (uses)	0	50,000	0	(2,300)
Net change in fund balances	2,125	26,503	7,957	3,543
Fund balances, beginning of year	5,865	62,916	121,569	2,023,476
Fund balances, end of year	\$7,990	\$89,419	\$129,526	\$2,027,019

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	834,652	0	0	0	0	0	0	0
19,138	0	7,330	0	26,122	2,602	8,027	24,455	0
0	0	0	0	0	0	0	0	0
0	144	0	1	0	0	0	0	0
0	0	0	0	0	0	0	0	455
19,138	834,796	7,330	1	26,122	2,602	8,027	24,455	455
0	918,468	2,491	180,000	0	0	0	0	0
0	0	0	0	27,345	0	0	28,606	1,353
18,224	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
0	0	0	0	0	0	0	0	0
18,224	918,468	2,491	180,000	27,345	0	0	28,606	1,353
914	(83,672)	4,839	(179,999)	(1,223)	2,602	8,027	(4,151)	(898)
0	51,000	0	180,000	0	0	0	0	0
0	(5,371)	0	0	0	0	0	0	0
0	45,629	0	180,000	0	0	0	0	0
914	(38,043)	4,839	1	(1,223)	2,602	8,027	(4,151)	(898)
13,474	207,334	4,526	2,862	40,990	10,346	36,496	58,448	34,395
\$14,388	\$169,291	\$9,365	\$2,863	\$39,767	\$12,948	\$44,523	\$54,297	\$33,497

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, 2015

	Salt Storage Building Maintenance	County Clerk Death Certificate Surcharge	Jail Commissary	Special Hire Back Transportation Safety Highway
Revenues:				
Property taxes	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	0	0
Revenue from services, fine and forfeitures	2,500	0	87,500	0
Licenses and permits	0	0	0	0
Interest	0	0	33	0
Other revenue	0	0	0	0
Total revenue	2,500	0	87,533	0
Expenditures:				
Current:				
General control and administration	0	1,412	0	0
Public safety	0	0	20,436	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
Debt service:				
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	0	1,412	20,436	0
Excess (deficiency) of revenues over expenditures	2,500	(1,412)	67,097	0
Other financing sources and (uses):				
Transfers in	0	0	0	0
Transfers out	0	0	0	0
Total other financing sources (uses)	0	0	0	0
Net change in fund balances	2,500	(1,412)	67,097	0
Fund balances (deficit), beginning of year	10,500	(3)	79,231	125
Fund balances (deficit), end of year	\$13,000	(\$1,415)	\$146,328	\$125

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	534,627	2,156	130,670	0	7,500
8,500	5,787	0	0	0	0	0
0	0	0	0	0	0	0
34	0	0	0	0	0	0
0	0	0	0	0	2,615	0
8,534	5,787	534,627	2,156	130,670	2,615	7,500
0	0	0	0	28,352	0	0
141	0	458,881	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
141	0	458,881	0	28,352	0	0
8,393	5,787	75,746	2,156	102,318	2,615	7,500
0	0	0	0	150,000	15,000	100,000
0	0	0	0	0	0	0
0	0	0	0	150,000	15,000	100,000
8,393	5,787	75,746	2,156	252,318	17,615	107,500
30,732	14,191	(98,575)	(26,956)	767,943	51,661	639,852
\$39,125	\$19,978	(\$22,829)	(\$24,800)	\$1,020,261	\$69,276	\$747,352

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, 2015

	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
Revenues:					
Property taxes	\$0	\$0	\$0	\$0	\$0
Intergovernmental revenue	0	0	159,502	0	0
Revenue from services, fine and forfeitures	0	0	0	0	0
Licenses and permits	0	0	0	0	0
Interest	2	0	190	406	0
Other revenue	0	0	0	0	0
Total revenue	2	0	159,692	406	0
Expenditures:					
Current:					
General control and administration	0	0	0	0	0
Public safety	0	69	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	155,000	635,000	0
Interest	0	0	127,205	288,000	0
Fiscal agent fees	0	0	104	578	0
Capital outlay	0	0	0	0	0
Total expenditures	0	69	282,309	923,578	0
Excess (deficiency) of revenues over expenditures	2	(69)	(122,617)	(923,172)	0
Other financing sources and (uses):					
Transfers in	0	300,000	140,000	968,650	0
Transfers out	0	0	0	0	0
Total other financing sources (uses)	0	300,000	140,000	968,650	0
Net change in fund balances	2	299,931	17,383	45,478	0
Fund balances, beginning of year	4,380	3,391,194	234,729	636,591	5,915
Fund balances, end of year	\$4,382	\$3,691,125	\$252,112	\$682,069	\$5,915

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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues:				
Revenues from services, fines and forfeitures:				
Tags and claims	\$173,000	\$181,460	\$8,460	\$182,818
Fines and fees	39,500	28,692	(10,808)	39,793
Intact registration fee	9,500	10,597	1,097	12,605
	222,000	220,749	(1,251)	235,216
Other revenue:				
Donations	5,500	4,647	(853)	17,534
Miscellaneous revenue	200	338	138	838
	5,700	4,985	(715)	18,372
Total revenues	227,700	225,734	(1,966)	253,588
Expenditures:				
Public safety:				
Administrator's salary	6,180	6,023	157	6,231
Other salaries	57,300	55,235	2,065	55,692
Salary - animal control warden	43,000	28,796	14,204	37,268
Salary - asst. animal control warden	37,300	35,425	1,875	38,057
Supplies	1,900	498	1,402	706
Postage	1,100	839	261	697
Vehicle expense/gas	2,400	1,689	711	1,654
Equipment	4,000	2,479	1,521	4,523
Observation and disposal	500	300	200	450
Training	1,500	75	1,425	1,323
Telephone/pager	250	97	153	118
Microchip	2,000	1,300	700	2,223
Transportation, board care	15,000	8,651	6,349	14,331
Volunteers/public relations	1,000	363	637	807
Rabies tags	2,800	221	2,579	4,724
Uniforms	500	172	328	313
Capital expenditures	3,000	0	3,000	714
Total expenditures	179,730	142,163	37,567	169,831
Excess (deficiency) of revenues over (under) expenditures	47,970	83,571	35,601	83,757

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Other financing sources (uses):				
Operating transfers out:				
General Fund	(7,479)	(7,476)	3	(15,151)
Building Fund	(15,000)	(15,000)	0	(15,000)
IMRF/SS Fund	(26,950)	(20,646)	6,304	(19,469)
Total other financing sources (uses)	(49,429)	(43,122)	6,307	(49,620)
Net change in fund balance	<u>(\$1,459)</u>	40,449	<u>\$41,908</u>	34,137
Fund balance, beginning of year		<u>79,150</u>		<u>45,013</u>
Fund balance, end of year		<u>\$119,599</u>		<u>\$79,150</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$575,000	\$571,899	(\$3,101)	\$573,738
Intergovernmental revenue - State and municipal reimbursements	1,470,000	1,203,769	(266,231)	115,876
Interest	0	4	4	52
Total revenues	2,045,000	1,775,672	(269,328)	689,666
Expenditures -				
Highways and bridges:				
Township bridge program	300,000	25,897	274,103	0
Construction of bridges	2,005,000	2,607,913	(602,913)	975,260
Total expenditures	2,305,000	2,633,810	(328,810)	975,260
Net change in fund balance	<u>(\$260,000)</u>	(858,138)	<u>(\$598,138)</u>	(285,594)
Fund balance, beginning of year		<u>1,061,909</u>		<u>1,347,503</u>
Fund balance, end of year		<u>\$203,771</u>		<u>\$1,061,909</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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues:				
Property taxes	\$1,475,000	\$1,466,608	(\$8,392)	\$1,471,625
Intergovernmental revenue -				
Federal salary reimbursement	53,950	0	(53,950)	53,153
Revenues from services, fines and forfeitures:				
Engineering fees	40,000	58,603	18,603	53,075
Overweight permits	20,000	40,571	20,571	38,316
	60,000	99,174	39,174	91,391
Other revenue -				
Miscellaneous revenue	65,000	93,847	28,847	60,970
Interest	100	8	(92)	131
Total revenues	1,654,050	1,659,637	5,587	1,677,270
Expenditures:				
Highways and bridges:				
Salary - superintendent	107,369	108,397	(1,028)	106,538
Other salaries	659,623	652,855	6,768	654,096
Utilities	1,000	974	26	923
Cellular phones	3,500	3,015	485	2,815
Mileage	4,000	3,245	755	3,267
Office supplies	3,000	3,162	(162)	2,025
Freight and postage	1,500	1,284	216	753
Equipment and maintenance	75,000	101,559	(26,559)	94,300
Building and grounds maintenance	50,000	29,602	20,398	54,147
Dues and conferences	5,000	4,630	370	4,790
Overtime compensation	50,000	54,058	(4,058)	107,664
Temporary salaries	40,000	34,218	5,782	36,098
Gasoline and oil	115,000	94,705	20,295	129,745
Street lights and maintenance	22,000	27,770	(5,770)	23,430
Highway maintenance material	200,000	154,016	45,984	300,091
Pavement and stripping	35,000	29,404	5,596	39,214
Traffic signal maintenance	20,000	7,080	12,920	11,585
Sign supplies	25,000	10,463	14,537	12,333
Clothing allowance	2,500	2,450	50	2,450
Road and bridge maintenance	50,000	46,474	3,526	41,504
Engineering supplies	5,000	6,568	(1,568)	2,384
	1,474,492	1,375,929	98,563	1,630,152

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Capital equipment	150,000	164,589	(14,589)	200,111
Total expenditures	1,624,492	1,540,518	83,974	1,830,263
Excess (deficiency) of revenues over (under) expenditures	29,558	119,119	89,561	(152,993)
Other financing sources (uses):				
Operating transfers out - Building Fund	(100,000)	(100,000)	0	(100,000)
Net change in fund balance	<u>(\$70,442)</u>	19,119	<u>\$89,561</u>	(252,993)
Fund balance, beginning of year		<u>73,698</u>		<u>326,691</u>
Fund balance, end of year		<u>\$92,817</u>		<u>\$73,698</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
State allotments	\$1,650,000	\$1,416,592	(\$233,408)	\$1,432,290
County consolidated program	186,761	269,918	83,157	186,761
Capital improvement program	303,459	0	(303,459)	606,918
	<u>2,140,220</u>	<u>1,686,510</u>	<u>(453,710)</u>	<u>2,225,969</u>
Interest	1,000	1,113	113	1,244
Total revenues	<u>2,141,220</u>	<u>1,687,623</u>	<u>(453,597)</u>	<u>2,227,213</u>
Expenditures -				
Highways and bridges:				
Road construction and maintenance	2,500,000	1,837,098	662,902	1,536,115
Total expenditures	<u>2,500,000</u>	<u>1,837,098</u>	<u>662,902</u>	<u>1,536,115</u>
Net change in fund balances	<u>(\$358,780)</u>	<u>(149,475)</u>	<u>\$209,305</u>	691,098
Fund balance, beginning of year		<u>1,599,851</u>		<u>908,753</u>
Fund balance, end of year		<u>\$1,450,376</u>		<u>\$1,599,851</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected by Circuit Clerk	\$160,000	\$147,612	(\$12,388)	\$149,708
Total revenues	160,000	147,612	(12,388)	149,708
Expenditures -				
Judiciary and courts:				
Salaries	136,500	133,593	2,907	101,230
Court automation costs	215,000	93,886	121,114	93,755
Total expenditures	351,500	227,479	124,021	194,985
Net change in fund balances	<u>(\$191,500)</u>	<u>(79,867)</u>	<u>\$111,633</u>	<u>(45,277)</u>
Fund balance, beginning of year		<u>694,002</u>		<u>739,279</u>
Fund balance, end of year		<u>\$614,135</u>		<u>\$694,002</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue -				
Municipal contribution	\$1,665	\$2,170	\$505	\$2,092
Fundraising event revenue	3,000	1,640	(1,360)	2,250
Total revenues	4,665	3,810	(855)	4,342
Expenditures:				
County development:				
Mileage	500	14	486	236
Other salaries	20,141	16,749	3,392	24,164
Supplies	200	172	28	125
Printing and publications	300	0	300	0
Postage	200	0	200	0
Dues	4,755	4,000	755	4,755
Conferences	600	1,025	(425)	685
Travel	500	276	224	258
Consulting fees	0	1,653	(1,653)	0
Advertising/publicity	2,900	2,000	900	2,100
Fundraising event expenditure	2,000	873	1,127	1,187
Total expenditures	32,096	26,762	5,334	33,510
Excess (deficiency) of revenues over (under) expenditures	(27,431)	(22,952)	4,479	(29,168)
Other financing sources (uses):				
Operating transfers in:				
REDC	2,300	2,300	0	1,500
General Fund	25,974	25,974	0	24,500
Total other financing sources (uses)	28,274	28,274	0	26,000
Net change in fund balance	<u>\$843</u>	5,322	<u>\$4,479</u>	(3,168)
Fund balance, beginning of year		<u>5,096</u>		<u>8,264</u>
Fund balance, end of year		<u>\$10,418</u>		<u>\$5,096</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$185,671	\$184,779	(\$892)	\$182,497
Interest	0	1	1	16
Total revenues	185,671	184,780	(891)	182,513
Expenditures -				
Education				
Distributions to Kendall County Cooperative Extension	185,671	184,780	891	183,020
Total expenditures	185,671	184,780	891	183,020
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	(507)
Fund balance, beginning of year		<u>3</u>		<u>510</u>
Fund balance, end of year		<u>\$3</u>		<u>\$3</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Property taxes	\$5,000	\$5,020	\$20	\$5,048
Total revenues	5,000	5,020	20	5,048
Expenditures	0	0	0	0
Net change in fund balances	<u>\$5,000</u>	5,020	<u>\$20</u>	5,048
Fund balance, beginning of year		<u>27,880</u>		<u>22,832</u>
Fund balance, end of year		<u>\$32,900</u>		<u>\$27,880</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees from tax sale	\$10,000	\$9,160	(\$840)	\$9,660
Total revenues	10,000	9,160	(840)	9,660
Expenditures	5,000	0	5,000	0
Net change in fund balances	<u>\$5,000</u>	9,160	<u>\$4,160</u>	9,660
Fund balance, beginning of year		<u>225,647</u>		<u>215,987</u>
Fund balance, end of year		<u>\$234,807</u>		<u>\$225,647</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$1,100,000	\$1,093,797	(\$6,203)	\$706,830
Other revenue - Miscellaneous revenue	30,000	43,332	13,332	69,226
Interest	15	6	(9)	64
Total revenues	1,130,015	1,137,135	7,120	776,120
Expenditures:				
General control and administration:				
Other expenditures	90,000	73,115	16,885	64,594
Liability insurance program	200,000	270,000	(70,000)	255,000
Insurance premiums and claims	885,443	843,422	42,021	809,290
Total expenditures	1,175,443	1,186,537	(11,094)	1,128,884
Excess (deficiency) of revenues over (under) expenditures	(45,428)	(49,402)	(3,974)	(352,764)
Other financing sources (uses):				
Operating transfers in:				
HHS	13,600	13,600	0	13,600
KAT	2,250	5,371	3,121	2,000
VAC	5,899	5,899	0	5,063
Total other financing sources (uses)	21,749	24,870	3,121	20,663
Net change in fund balance	<u>(\$39,529)</u>	(24,532)	<u>\$14,997</u>	(332,101)
Fund balance, beginning of year		<u>234,908</u>		<u>567,009</u>
Fund balance, end of year		<u><u>\$210,376</u></u>		<u><u>\$234,908</u></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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$927,889	\$922,595	(\$5,294)	\$925,606
Interest	0	7	7	82
Total revenues	927,889	922,602	(5,287)	925,688
Expenditures -				
Public health:				
A.I.D.	26,000	25,849	151	24,966
Open Door	35,000	34,797	203	41,942
Mutual Ground	39,000	38,773	227	37,442
Fox Valley Family Y.M.C.A.	0	0	0	6
CASA - Kendall County	5,000	4,971	29	5,201
Aunt Martha's	0	0	0	8
Family Counseling	500	497	3	498
Senior services	6,000	5,965	35	4,996
Fox Valley Hospice	3,000	2,983	17	2,086
Day One Network	5,000	4,971	29	4,993
Nami	1,500	1,491	9	0
Total expenditures	121,000	120,297	703	122,138
Excess (deficiency) of revenues over (under) expenditures	806,889	802,305	(4,584)	803,550
Other financing sources (uses):				
Operating transfers out:				
Health and Human Services	(804,000)	(799,326)	4,674	(802,898)
Probation Court Services	(3,000)	(2,983)	17	(2,970)
Total other financing sources (uses)	(807,000)	(802,309)	4,691	(805,868)
Net change in fund balance	<u>(\$111)</u>	(4)	<u>\$107</u>	(2,318)
Fund balance, beginning of year		<u>8</u>		<u>2,326</u>
Fund balance, end of year		<u>\$4</u>		<u>\$8</u>

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$403,789	\$401,470	(\$2,319)	\$394,754
Interest	0	2	2	35
Total revenues	403,789	401,472	(2,317)	394,789
Expenditures -				
General control and administration:				
Salaries - superintendent	52,036	53,841	(1,805)	52,958
Salaries - office administrator	42,747	44,064	(1,317)	42,513
Salaries - other	38,760	37,614	1,146	42,513
Salaries - drivers	38,000	25,728	12,272	29,614
Salaries - trainee	0	0	0	19,000
Office expense	2,500	1,626	874	2,675
Report fee and membership	600	385	215	405
Training	1,200	1,060	140	949
Professional services	3,000	912	2,088	1,783
Equipment maintenance	4,000	1,061	2,939	2,587
Fuel	10,000	6,695	3,305	8,840
Computer software	6,000	1,143	4,857	5,279
Veterans' relief	82,000	57,550	24,450	101,300
Utility assistance	25,000	6,878	18,122	25,775
Food assistance	20,000	5,216	14,784	10,000
Veterans/Widow emergency assistance	3,000	1,301	1,699	1,019
Advertising	500	252	248	210
Vehicles - I-Pass	800	300	500	400
Vehicles maintenance	7,500	2,887	4,613	5,336
Vehicles insurance	1,033	0	1,033	0
Equipment and furniture	750	645	105	33
Bonding	250	0	250	0
Lodging and meal allowance	6,000	3,721	2,279	3,108
Mileage	1,200	1,309	(109)	660
Certification and continuing education	1,500	900	600	1,260
Illinois unemployment insurance	3,000	0	3,000	0
Travel	3,000	895	2,105	520
Total expenditures	354,376	255,983	98,393	358,737
Excess (deficiency) of revenues over (under) expenditures	49,413	145,489	96,076	36,052

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Other financing sources (uses):				
Operating transfers out:				
General	(30,600)	(8,947)	21,653	(24,993)
Liability	(4,866)	(4,866)	0	(5,063)
Social Security	(13,200)	(12,933)	267	(11,947)
Total other financing sources (uses)	(48,666)	(26,746)	21,920	(42,003)
Net change in fund balance	<u>\$747</u>	118,743	<u>\$117,996</u>	(5,951)
Fund balance, beginning of year		<u>157,154</u>		<u>163,105</u>
Fund balance, end of year		<u>\$275,897</u>		<u>\$157,154</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Document storage fees	\$204,250	\$192,230	(\$12,020)	\$169,700
Total revenues	204,250	192,230	(12,020)	169,700
Expenditures -				
General control and administration:				
Salaries	131,490	128,047	3,443	127,864
Document storage expenditures	110,000	76,021	33,979	95,867
Total expenditures	241,490	204,068	37,422	223,731
Net change in fund balances	<u>(\$37,240)</u>	(11,838)	<u>\$25,402</u>	(54,031)
Fund balance, beginning of year		<u>537,042</u>		<u>591,073</u>
Fund balance, end of year		<u>\$525,204</u>		<u>\$537,042</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$15,000	\$15,081	\$81	\$14,880
Interest	0	0	0	2
Total revenues	15,000	15,081	81	14,882
Expenditures -				
Public health - Services	15,000	15,000	0	16,420
Total expenditures	15,000	15,000	0	16,420
Net change in fund balances	<u>\$0</u>	81	<u>\$81</u>	(1,538)
Fund balance, beginning of year		<u>4,157</u>		<u>5,695</u>
Fund balance, end of year		<u>\$4,238</u>		<u>\$4,157</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Fees collected	\$48,000	\$42,163	(\$5,837)	\$50,953
State interface funding	7,000	13,566	6,566	12,104
Total revenues	55,000	55,729	729	63,057
Expenditures -				
Judiciary and courts:				
Postage	1,500	1,221	279	1,211
Salaries	57,310	56,515	795	53,889
Office supplies	2,700	489	2,211	246
Equipment maintenance	13,000	8,925	4,075	8,925
Computer supplies	200	0	200	94
Miscellaneous	2,000	0	2,000	0
Total expenditures	76,710	67,150	9,560	64,365
Net change in fund balances	<u>(\$21,710)</u>	<u>(11,421)</u>	<u>\$10,289</u>	<u>(1,308)</u>
Fund balance, beginning of year		<u>253,871</u>		<u>255,179</u>
Fund balance, end of year		<u><u>\$242,450</u></u>		<u><u>\$253,871</u></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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$220,000	\$200,042	(\$19,958)	\$209,549
Total revenues	220,000	200,042	(19,958)	209,549
Expenditures -				
Judiciary and courts:				
Court security expenditures	60,000	24,692	35,308	50,680
Overtime	40,000	21,342	18,658	30,100
Total expenditures	100,000	46,034	53,966	80,780
Excess (deficiency) of revenues over (under) expenditures	120,000	154,008	34,008	128,769
Other financing sources (uses) -				
Operating transfers out -				
General Fund	(150,000)	(150,000)	0	(150,000)
Total other financing sources (uses)	(150,000)	(150,000)	0	(150,000)
Net change in fund balance	<u>(\$30,000)</u>	4,008	<u>(\$34,008)</u>	(21,231)
Fund balance, beginning of year		<u>310,941</u>		<u>332,172</u>
Fund balance, end of year		<u>\$314,949</u>		<u>\$310,941</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$155,000	\$178,626	\$23,626	\$155,289
Domestic violence	26,000	27,801	1,801	24,897
Electronic monitoring	15,000	11,612	(3,388)	22,057
Drug testing revenue	400	651	251	629
Op Risk assessment	100	0	(100)	75
Evaluation reimbursement	500	0	(500)	750
Domestic violence surveillance	0	0	0	0
Offset training fee	250	471	221	1,085
Underage drinking program	3,700	2,980	(720)	3,248
Total revenues	200,950	222,141	21,191	208,030
Expenditures:				
Judiciary and courts:				
Equipment	24,700	9,408	15,292	32,391
Contractual services	227,500	62,109	165,391	134,408
Electronic monitoring	30,000	30,358	(358)	32,546
Training	18,000	18,122	(122)	15,654
Drug testing	12,000	11,300	700	10,449
Risk assessment	4,000	2,250	1,750	3,000
Dues/memberships	2,200	731	1,469	1,622
Software	17,000	11,006	5,994	22,909
Total expenditures	335,400	145,284	190,116	252,979
Excess (deficiency) of revenues over (under) expenditures	(134,450)	76,857	211,307	(44,949)
Other financing sources (uses):				
Operating transfers in -				
Mental Health Fund	3,000	2,981	(19)	2,970
Operating transfers out -				
General Fund	(51,200)	(37,785)	13,415	(40,000)
IMRF Fund	(16,580)	(16,326)	254	0
Total other financing sources (uses)	(64,780)	(51,130)	13,650	(37,030)
Net change in fund balance	<u>(\$199,230)</u>	25,727	<u>(\$224,957)</u>	(81,979)
Fund balance, beginning of year		<u>733,653</u>		<u>815,632</u>
Fund balance, end of year		<u>\$759,380</u>		<u>\$733,653</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Fines collected - circuit clerk	\$25,000	\$24,779	(\$221)	\$22,375
Drug fines forfeited/donations	14,000	25,089	11,089	8,939
Total revenues	39,000	49,868	10,868	31,314
Expenditures -				
Judiciary and courts -				
Miscellaneous	55,000	44,456	10,544	20,249
Total expenditures	55,000	44,456	10,544	20,249
Excess (deficiency) of revenues over (under) expenditures	(16,000)	5,412	21,412	11,065
Other financing sources (uses) -				
Operating transfers out:				
General fund	0	0	0	(14,190)
Total other financing sources (uses)	0	0	0	(14,190)
Net change in fund balance	<u>(\$16,000)</u>	5,412	<u>\$21,412</u>	(3,125)
Fund balance, beginning of year		<u>43,408</u>		<u>46,533</u>
Fund balance, end of year		<u>\$48,820</u>		<u>\$43,408</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures:				
Drug fines forfeited	\$2,500	\$4,455	\$1,955	\$5,936
Total revenues	2,500	4,455	1,955	5,936
Expenditures -				
Judiciary and courts -				
Drug abuse prevention	10,000	891	9,109	865
Total expenditures	10,000	891	9,109	865
Net change in fund balances	<u>(\$7,500)</u>	3,564	<u>\$11,064</u>	5,071
Fund balance, beginning of year		<u>41,526</u>		<u>36,455</u>
Fund balance, end of year		<u>\$45,090</u>		<u>\$41,526</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Property taxes	\$350,000	\$348,176	(\$1,824)	\$342,825
Interest	0	2	2	32
Total revenues	350,000	348,178	(1,822)	342,857
Expenditures -				
Public health:				
Fox Valley Older Adults	324,500	55,226	269,274	54,279
Fox Valley YMCA	0	1,118	(1,118)	997
Prairie State Legal Services	0	7,126	(7,126)	7,011
Visiting Nurses Association	0	8,144	(8,144)	8,010
CNN	0	16,797	(16,797)	16,498
Village of Oswego	0	39,749	(39,749)	38,021
Senior Companion Program	0	0	0	15,263
Senior Services Assoc. Inc.	0	121,142	(121,142)	119,010
Total expenditures	324,500	249,302	75,198	259,089
Excess (deficiency) of revenues over (under) expenditures	25,500	98,876	73,376	83,768
Other financing sources (uses) -				
Operating transfers out:				
Kendall Area Transit	(25,500)	(25,500)	0	(25,507)
HHS	0	(59,178)	(59,178)	(59,161)
Total other financing sources (uses)	(25,500)	(84,678)	(59,178)	(84,668)
Net change in fund balance	<u>\$0</u>	14,198	<u>\$14,198</u>	(900)
Fund balance, beginning of year		<u>5</u>		<u>905</u>
Fund balance, end of year		<u>\$14,203</u>		<u>\$5</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$2,000	\$2,090	\$90	\$2,570
Total revenues	2,000	2,090	90	2,570
Expenditures -				
County development -				
Restoration expenditures	2,000	200	1,800	0
Total expenditures	2,000	200	1,800	0
Net change in fund balances	<u>\$0</u>	1,890	<u>\$1,890</u>	2,570
Fund balance, beginning of year		<u>6,625</u>		<u>4,055</u>
Fund balance, end of year		<u><u>\$8,515</u></u>		<u><u>\$6,625</u></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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by county treasurer	\$15,000	\$13,941	(\$1,059)	\$12,313
Total revenues	15,000	13,941	(1,059)	12,313
Expenditures -				
General control and administration:				
Salaries	4,000	6,267	(2,267)	10,980
Treasurer automation costs	17,000	8,387	8,613	14,660
Total expenditures	21,000	14,654	6,346	25,640
Net change in fund balances	<u>(\$6,000)</u>	(713)	<u>\$5,287</u>	(13,327)
Fund balance, beginning of year		<u>12,851</u>		<u>26,178</u>
Fund balance, end of year		<u>\$12,138</u>		<u>\$12,851</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Fees collected by circuit clerk	\$160,000	\$150,455	(\$9,545)	\$152,332
Total revenues	160,000	150,455	(9,545)	152,332
Expenditures -				
Judiciary and courts:				
Court document storage costs	0	22,065	(22,065)	71,408
Salaries	166,775	141,231	25,544	156,601
Total expenditures	166,775	163,296	3,479	228,009
Net change in fund balances	<u>(\$6,775)</u>	(12,841)	<u>(\$6,066)</u>	(75,677)
Fund balance, beginning of year		<u>775,629</u>		<u>851,306</u>
Fund balance, end of year		<u>\$762,788</u>		<u>\$775,629</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Law library fees	\$60,000	\$51,752	(\$8,248)	\$56,118
Total revenues	60,000	51,752	(8,248)	56,118
Expenditures -				
Judiciary and courts:				
Salaries	10,000	10,116	(116)	10,204
Online services	48,256	47,237	1,019	51,058
Office supplies and equipment	0	6,880	(6,880)	14,519
Books/subscriptions	30,000	42,165	(12,165)	39,755
Total expenditures	88,256	106,398	(18,142)	115,536
Net change in fund balances	<u>(\$28,256)</u>	(54,646)	<u>(\$26,390)</u>	(59,418)
Fund balance, beginning of year		<u>190,345</u>		<u>249,763</u>
Fund balance, end of year		<u>\$135,699</u>		<u>\$190,345</u>

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenues from services, fines and forfeitures - Fees	\$256,000	\$325,512	\$69,512	\$289,121
Total revenues	256,000	325,512	69,512	289,121
Expenditures:				
General control and administration:				
GIS expenditures	2,000	509	1,491	56,964
Contractual services	14,000	0	14,000	0
Office supplies	1,000	55	945	262
Salaries	212,892	215,221	(2,329)	276,725
Postage	300	1	299	5
Plotter supplies	0	1,790	(1,790)	1,615
Software	44,800	37,950	6,850	0
Hardware	25,000	29,348	(4,348)	0
Central computer supplies	5,000	893	4,107	0
Dues and memberships	1,000	150	850	520
Cell phone	1,200	937	263	0
Mileage	500	0	500	0
Training	5,000	0	5,000	0
Conferences	4,000	0	4,000	0
Aerial reflight	0	0	0	84,540
Total expenditures	316,692	286,854	29,838	420,631
Excess (deficiency) of revenues over (under) expenditures	(60,692)	38,658	99,350	(131,510)
Other financing sources (uses):				
Operating transfers out:				
General Fund	(32,882)	(25,665)	7,217	(22,972)
Capital Improvement	0	0	0	(48,000)
IMRF/FICA	(30,900)	(29,246)	1,654	(29,670)
Total other financing sources (uses)	(63,782)	(54,911)	8,871	(100,642)
Net change in fund balance	<u>(\$124,474)</u>	<u>(16,253)</u>	<u>\$108,221</u>	<u>(232,152)</u>
Fund balance, beginning of year		<u>624,696</u>		<u>856,848</u>
Fund balance, end of year		<u>\$608,443</u>		<u>\$624,696</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, 2015 (with summarized figures for 2014)

	2015			2014
	Original Budget	Actual	Variance with Final Budget	Actual
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$43,000	\$40,482	(\$2,518)	\$35,765
Total revenues	43,000	40,482	(2,518)	35,765
Expenditures -				
General control and administration -				
Salaries	42,450	42,909	(459)	42,641
Total expenditures	42,450	42,909	(459)	42,641
 Net change in fund balances	 <u>\$550</u>	 (2,427)	 <u>(\$2,977)</u>	 (6,876)
 Fund balance, beginning of year		 <u>111,580</u>		 <u>118,456</u>
Fund balance, end of year		<u>\$109,153</u>		<u>\$111,580</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Property taxes	\$757,000	\$752,654	(\$4,346)	\$755,224
Revenue from services:				
Direct care - fees	110,300	106,590	(3,710)	97,127
Inspection fees - wells and septic	7,500	11,025	3,525	13,500
Inspection fees - restaurants	177,000	184,371	7,371	194,506
Tanning fees	1,200	1,000	(200)	800
Kendall County well permit fee	8,900	9,750	850	13,270
Solid waste fees	2,025	1,775	(250)	2,025
Immunization clinic	2,800	3,735	935	4,698
Hepatitis B shots	26,700	21,240	(5,460)	24,255
Flu clinic	0	1,505	1,505	390
Tuberculosis board contract	14,250	15,000	750	16,420
DCFS counseling	3,000	2,761	(239)	5,026
Coffee revenue	600	450	(150)	394
Radon test kit fees	14,000	11,033	(2,967)	8,914
Fox Valley United Way	22,800	19,177	(3,623)	26,100
	391,075	389,412	(1,663)	407,425
Revenue from grants:				
State public health grant	60,831	63,201	2,370	126,402
Mental health grants	91,598	102,770	11,172	110,192
Public aid - family case management	159,120	79,673	(79,447)	92,164
State grant - tobacco prevention	41,643	38,299	(3,344)	35,881
State grant - family case management	89,574	69,976	(19,598)	64,240
Groundwater grant	0	2,000	2,000	0
We Choose Health grant	0	0	0	89,808
In-Person Counselor	0	0	0	33,216
Non-community well grant	1,500	1,250	(250)	1,213
Public aid - immunizations	27,000	13,867	(13,133)	22,532
State grant - lead prevention	1,300	0	(1,300)	3,240
Community services block grant	0	0	0	91,804
Radon grant	0	0	0	11,019
Bio-terrorism grant	122,858	136,932	14,074	108,452
Title III NIAA aging	6,900	7,019	119	6,595
WIC grant	159,280	149,537	(9,743)	162,838
Supplemental nutrition - WIC	575,000	0	(575,000)	0
K/G CAT grants from DCEO	1,133,633	2,066,827	933,194	1,596,331
West Nile virus grant	19,000	29,802	10,802	31,387
FCM - homeless services	10,710	1,339	(9,371)	10,710
Donated vaccines	180,000	0	(180,000)	0
	2,679,947	2,762,492	82,545	2,598,024
Interest	65	364	299	154

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues (continued):				
Miscellaneous:				
Miscellaneous income	0	28,115	28,115	27,115
	0	28,115	28,115	27,115
Total revenues	3,828,087	3,933,037	104,950	3,787,942
Expenditures:				
Salary - administration	597,593	545,295	52,298	574,379
Salary - admissions services/evaluation	424,472	371,799	52,673	388,474
Salary - behavioral heal unit	655,009	637,897	17,112	640,405
Salary - pubic health unit	834,094	782,409	51,685	818,405
Salary - information services	0	4,973	(4,973)	0
Salary - overtime	2,500	0	2,500	0
Mileage	23,300	13,741	9,559	17,842
Supplies - non-medical	45,300	24,307	20,993	35,289
Supplies - medical	8,100	9,534	(1,434)	3,595
Community education supplies	5,000	120	4,880	8,355
Postage	5,279	3,846	1,433	5,763
Telephone	6,125	5,238	887	6,222
Conferences and training	22,800	20,029	2,771	17,710
Printing	13,450	5,797	7,653	6,255
Advertising - personnel	7,350	9,639	(2,289)	7,029
Administrative rent	145,814	145,814	0	145,814
Direct client assistance	950,922	1,298,419	(347,497)	1,822,807
Dues and subscriptions	12,530	16,495	(3,965)	14,766
PHAB	5,000	0	5,000	0
Capital expenditures	39,500	27,787	11,713	5,112
Contractual services	231,129	161,500	69,629	168,543
Hepatitis B vaccine	35,000	14,962	20,038	20,635
Vehicle maintenance	5,500	4,477	1,023	5,552
Building maintenance	0	387	(387)	338
Vaccines	180,000	1,806	178,194	74,089
CARF	0	6,361	(6,361)	5,217
IPLAN	2,000	5,896	(3,896)	0
Supplemental food coupons	575,000	0	575,000	0
Psychological testing materials	1,000	1,004	(4)	0
Miscellaneous expenditures	0	40	(40)	10
Refunds	2,500	28,183	(25,683)	32,848
Total expenditures	4,836,267	4,147,755	688,512	4,825,454

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Excess (deficiency) of revenues over (under) expenditures	(1,008,180)	(214,718)	793,462	(1,037,512)
Other financing sources (uses):				
Operating transfers out:				
General fund	0	0	0	(140,000)
HHS	0	0	0	(66,935)
Insurance reimbursement	(13,600)	(13,600)	0	(13,600)
	(13,600)	(13,600)	0	(220,535)
Operating transfers in:				
Mental Health Fund	804,000	799,326	(4,674)	802,898
Senior Citizens Fund	59,178	59,178	0	59,161
	863,178	858,504	(4,674)	862,059
Total other financing sources (uses)	849,578	844,904	(4,674)	641,524
Net change in fund balance	<u>(\$158,602)</u>	630,186	<u>(\$788,788)</u>	(395,988)
Fund balance, beginning of year		<u>2,843,108</u>		<u>3,239,096</u>
Fund balance, end of year		<u>\$3,473,294</u>		<u>\$2,843,108</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues - Interest	\$400	\$331	(\$69)	\$1,128
Total revenues	400	331	(69)	1,128
Expenditures	0	0	0	0
Total expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	400	331	(69)	1,128
Other financing sources (uses) - Operating transfers in - HHS Fund	0	0	0	66,935
Total other financing sources (uses)	0	0	0	66,935
Net change in fund balance	<u>\$400</u>	331	<u>(\$69)</u>	68,063
Fund balance, beginning of year		<u>68,063</u>		<u>0</u>
Fund balance, end of year		<u>\$68,394</u>		<u>\$68,063</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines	\$18,000	\$18,369	\$369	\$17,821
Total revenues	18,000	18,369	369	17,821
Expenditures -				
Public safety -				
Equipment	42,000	26,905	15,095	13,369
Total expenditures	42,000	26,905	15,095	13,369
Net change in fund balances	<u>(\$24,000)</u>	(8,536)	<u>\$15,464</u>	4,452
Fund balance, beginning of year		<u>47,202</u>		<u>42,750</u>
Fund balance, end of year		<u>\$38,666</u>		<u>\$47,202</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue - Receipts - grant and fees	\$4,000	\$5,793	\$1,793	\$4,320
Interest	0	0	0	1
Total revenues	4,000	5,793	1,793	4,321
Expenditures -				
General control and administration:				
Office equipment	667	0	667	4,098
Cell phone equipment	667	367	300	173
Vehicle equipment	667	679	(12)	40
Scene/investigation equipment	667	0	667	2,396
Morgue equipment	667	0	667	0
Expenditures	665	74	591	79
Total expenditures	4,000	1,120	2,880	6,786
 Net change in fund balances	 <u>\$0</u>	 4,673	 <u>\$4,673</u>	 (2,465)
 Fund balance, beginning of year		 <u>2,142</u>		 <u>4,607</u>
 Fund balance, end of year		 <u>\$6,815</u>		 <u>\$2,142</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenues from services, fines and forfeitures -				
Tax sale revenue	\$255,000	\$270,600	\$15,600	\$266,472
Total revenues	255,000	270,600	15,600	266,472
Expenditures -				
General control and administration -				
Reimbursements	5,000	1,911	3,089	735,400
Total expenditures	5,000	1,911	3,089	735,400
Excess (deficiency) of revenues over (under) expenditures	250,000	268,689	18,689	(468,928)
Other financing sources (uses):				
Operating transfers out -				
General Fund	(275,000)	0	275,000	0
Total other financing sources (uses)	(275,000)	0	275,000	0
Net change in fund balance	<u>(\$25,000)</u>	268,689	<u>\$293,689</u>	(468,928)
Fund balance (deficit), beginning of year		<u>(433,528)</u>		<u>35,400</u>
Fund balance (deficit), end of year		<u>(\$164,839)</u>		<u>(\$433,528)</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$597	\$597	\$1,016
Other revenue:				
Receipts	10,900	0	(10,900)	410
Dividends	0	0	0	0
Total revenues	10,900	597	(10,303)	1,426
Expenditures -				
General control and administration -				
Disaster victim assistance	0	12,523	(12,523)	0
Total expenditures	0	12,523	(12,523)	0
Net change in fund balances	<u>\$10,900</u>	(11,926)	<u>(\$22,826)</u>	1,426
Fund balance, beginning of year		<u>81,443</u>		<u>80,017</u>
Fund balance, end of year		<u>\$69,517</u>		<u>\$81,443</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures	1,500	0	1,500	0
Net change in fund balances	<u>(\$1,500)</u>	0	<u>\$1,500</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue				
Grants	\$0	\$0	\$0	\$7,000
Miscellaneous	5,000	7,000	2,000	0
Total revenues	5,000	7,000	2,000	7,000
Expenditures -				
Streets and Highways	0	5,000	(5,000)	9,000
Net change in fund balances	<u>\$5,000</u>	2,000	<u>(\$3,000)</u>	(2,000)
Fund balance, beginning of year		<u>313,969</u>		<u>315,969</u>
Fund balance, end of year		<u>\$315,969</u>		<u>\$313,969</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures - RHSP fees	\$193,500	\$167,238	(\$26,262)	\$142,272
Total revenues	193,500	167,238	(26,262)	142,272
Expenditures -				
General control and administration - Equipment	193,500	167,238	26,262	187,137
Total expenditures	193,500	167,238	26,262	187,137
Net change in fund balances	<u>\$0</u>	0	<u>\$0</u>	(44,865)
Fund balance, beginning of year		<u>0</u>		<u>44,865</u>
Fund balance, end of year		<u>\$0</u>		<u>\$0</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$12,000	\$16,914	\$4,914	\$16,460
Total revenues	12,000	16,914	4,914	16,460
Expenditures -				
Public safety -				
Spay and neuter expenditures	10,000	4,512	5,488	7,154
Total expenditures	10,000	4,512	5,488	7,154
Net change in fund balances	<u>\$2,000</u>	12,402	<u>\$10,402</u>	9,306
Fund balance, beginning of year		<u>72,884</u>		<u>63,578</u>
Fund balance, end of year		<u>\$85,286</u>		<u>\$72,884</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$1,500	\$2,125	\$625	\$1,845
Total revenues	1,500	2,125	625	1,845
Expenditures -				
Remittance to State	1,500	0	1,500	0
Net change in fund balances	<u>\$0</u>	2,125	<u>\$2,125</u>	1,845
Fund balance, beginning of year		<u>5,865</u>		<u>4,020</u>
Fund balance, end of year		<u>\$7,990</u>		<u>\$5,865</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures -				
Highway and bridges -				
Path/sidewalk construction	60,000	23,497	36,503	27,084
Total expenditures	60,000	23,497	36,503	27,084
Excess (deficiency) of revenues over (under) expenditures	(60,000)	(23,497)	36,503	(27,084)
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>(\$10,000)</u>	26,503	<u>\$36,503</u>	22,916
Fund balance, beginning of year		<u>62,916</u>		<u>40,000</u>
Fund balance, end of year		<u>\$89,419</u>		<u>\$62,916</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
Grant - tobacco	\$1,100	\$0	(\$1,100)	\$1,100
Grant - enforcement	0	15,737	15,737	23,630
Grants - IEMA	0	350	350	6,050
SCAAP grant	14,000	0	(14,000)	0
Drug court redeploy	0	15,000	15,000	0
	15,100	31,087	15,987	30,780
Interest	0	30	30	32
Total revenues	15,100	31,117	16,017	30,812
Expenditures -				
Public safety:				
Salaries - enforcement	0	817	(817)	5,512
Nuclear grant expenditures	0	757	(757)	5,464
Drug court redeploy	0	15,000	(15,000)	0
Miscellaneous cleaning expenditures	11,100	6,586	4,514	32,993
Total expenditures	11,100	23,160	(12,060)	43,969
Net change in fund balances	<u>\$4,000</u>	7,957	<u>\$3,957</u>	(13,157)
Fund balance, beginning of year		<u>121,569</u>		<u>134,726</u>
Fund balance, end of year		<u>\$129,526</u>		<u>\$121,569</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$2,718	\$5,843	\$3,125	\$4,063
Other revenue - EDC surplus	17,120	0	(17,120)	978
Total revenues	19,838	5,843	(13,995)	5,041
Expenditures	0	0	0	0
Excess (deficiency) of revenues over (under) expenditures	19,838	5,843	(13,995)	5,041
Other financing sources (uses):				
Operating transfers out - EDC Fund	(2,300)	(2,300)	0	(1,500)
Total other financing sources (uses)	(2,300)	(2,300)	0	(1,500)
Net change in fund balance	<u>\$17,538</u>	3,543	<u>(\$13,995)</u>	3,541
Fund balance, beginning of year		<u>2,023,476</u>		<u>2,019,935</u>
Fund balance, end of year		<u>\$2,027,019</u>		<u>\$2,023,476</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$20,000	\$19,138	(\$862)	\$21,007
Total revenues	20,000	19,138	(862)	21,007
Expenditures -				
Judiciary and courts				
Salaries	17,705	18,224	(519)	14,717
Total expenditures	17,705	18,224	(519)	14,717
Net change in fund balances	<u>\$2,295</u>	914	<u>(\$1,381)</u>	6,290
Fund balance, beginning of year		<u>13,474</u>		<u>7,184</u>
Fund balance, end of year		<u>\$14,388</u>		<u>\$13,474</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$142,526	\$51,438	(\$91,088)	\$96,438
Grants - IL DOAP	700,000	727,636	27,636	616,349
Grants - RTA New Freedom	0	0	0	0
Grants - Section 5311	55,578	55,578	0	55,578
Grants - Section 5310	95,000	0	(95,000)	0
	<u>993,104</u>	<u>834,652</u>	<u>(158,452)</u>	<u>768,365</u>
Revenue from services, fines and forfeitures -				
Contract revenue	79,121	0	(79,121)	87,527
Interest	100	144	44	227
Total revenues	<u>1,072,325</u>	<u>834,796</u>	<u>(237,529)</u>	<u>856,119</u>
Expenditures -				
General control and administration:				
Contractual services	1,098,312	909,915	188,397	1,035,893
Facilities	0	7,500	(7,500)	0
Equipment and vehicles	43,945	1,053	42,892	1,791
Total expenditures	<u>1,142,257</u>	<u>918,468</u>	<u>223,789</u>	<u>1,037,684</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(69,932)</u>	<u>(83,672)</u>	<u>(13,740)</u>	<u>(181,565)</u>
Other financing sources (uses):				
Operating transfers in:				
General Fund	25,500	25,500	0	25,500
Social Services for senior citizens	25,500	25,500	0	25,507
	<u>51,000</u>	<u>51,000</u>	<u>0</u>	<u>51,007</u>
Operating transfers out -				
Liability Insurance Fund	(2,250)	(5,371)	(3,121)	(2,000)
Total other financing sources (uses)	<u>48,750</u>	<u>45,629</u>	<u>(3,121)</u>	<u>49,007</u>
Net change in fund balance	<u>(\$21,182)</u>	<u>(38,043)</u>	<u>(\$16,861)</u>	<u>(132,558)</u>
Fund balance, beginning of year		<u>207,334</u>		<u>339,892</u>
Fund balance, end of year		<u>\$169,291</u>		<u>\$207,334</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$3,500	\$7,330	\$3,830	\$8,670
Total revenues	3,500	7,330	3,830	8,670
Expenditures -				
General control and administration:				
Office supplies	583	0	583	2,829
Mileage	583	0	583	0
Training expenditures	583	1,790	(1,207)	3,495
Clothing allowance	583	597	(14)	1,277
Morgue supplies	583	0	583	0
Other expenditures	585	104	481	2,027
Total expenditures	3,500	2,491	1,009	9,628
Net change in fund balances	<u>\$0</u>	4,839	<u>\$4,839</u>	(958)
Fund balance, beginning of year		<u>4,526</u>		<u>5,484</u>
Fund balance, end of year		<u>\$9,365</u>		<u>\$4,526</u>

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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Taxes -				
Property taxes	\$0	\$0	\$0	\$0
Interest	20	1	(19)	3
Total revenues	20	1	(19)	3
Expenditures -				
General control and administration -				
Public building commission lease	180,000	180,000	0	183,000
Total expenditures	180,000	180,000	0	183,000
Excess (deficiency) of revenues over (under) expenditures	(179,980)	(179,999)	(19)	(182,997)
Other financing sources (uses):				
Operating transfers in -				
Transfer in	180,000	180,000	0	183,000
Total other financing sources (uses)	180,000	180,000	0	183,000
Net change in fund balance	<u>\$20</u>	1	<u>(\$19)</u>	3
Fund balance, beginning of year		<u>2,862</u>		<u>2,859</u>
Fund balance, end of year		<u>\$2,863</u>		<u>\$2,862</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$25,000	\$26,122	\$1,122	\$20,022
Total revenues	25,000	26,122	1,122	20,022
Expenditures -				
Public safety				
Vehicle Maintenance	40,000	27,345	12,655	25,474
Total expenditures	40,000	27,345	12,655	25,474
Net change in fund balances	<u>(\$15,000)</u>	(1,223)	<u>\$13,777</u>	(5,452)
Fund balance, beginning of year		<u>40,990</u>		<u>46,442</u>
Fund balance, end of year		<u>\$39,767</u>		<u>\$40,990</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fines/fees collected	\$3,000	\$2,602	(\$398)	\$2,379
Total revenues	3,000	2,602	(398)	2,379
Expenditures	2,000	0	2,000	0
Net change in fund balances	<u>\$1,000</u>	2,602	<u>\$1,602</u>	2,379
Fund balance, beginning of year		<u>10,346</u>		<u>7,967</u>
Fund balance, end of year		<u>\$12,948</u>		<u>\$10,346</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees collected	\$9,000	\$8,027	(\$973)	\$9,318
Total revenues	9,000	8,027	(973)	9,318
Expenditures	0	0	0	0
Net change in fund balances	<u>\$9,000</u>	8,027	<u>(\$973)</u>	9,318
Fund balance, beginning of year		<u>36,496</u>		<u>27,178</u>
Fund balance, end of year		<u>\$44,523</u>		<u>\$36,496</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
FTA revenue	\$30,000	\$24,455	(\$5,545)	\$26,645
Total revenues	30,000	24,455	(5,545)	26,645
Expenditures -				
Public safety -				
FTA expenditures	40,000	28,606	11,394	31,017
Total expenditures	40,000	28,606	11,394	31,017
Net change in fund balances	<u>(\$10,000)</u>	(4,151)	<u>\$5,849</u>	(4,372)
Fund balance, beginning of year		<u>58,448</u>		<u>62,820</u>
Fund balance, end of year		<u>\$54,297</u>		<u>\$58,448</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue -				
Donations and revenues	\$1,000	\$455	(\$545)	\$38,755
Total revenues	1,000	455	(545)	38,755
Expenditures -				
Animal medical care expenditures	7,750	1,353	6,397	4,610
Net change in fund balances	<u>(\$6,750)</u>	(898)	<u>\$5,852</u>	34,145
Fund balance, beginning of year		<u>34,395</u>		<u>250</u>
Fund balance, end of year		<u>\$33,497</u>		<u>\$34,395</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines & forfeitures -				
Fee revenues	\$2,750	\$2,500	(\$250)	\$5,250
Total revenues	2,750	2,500	(250)	5,250
Expenditures	0	0	0	0
Net change in fund balances	<u>\$2,750</u>	2,500	<u>(\$250)</u>	5,250
Fund balance, beginning of year		<u>10,500</u>		<u>5,250</u>
Fund balance, end of year		<u>\$13,000</u>		<u>\$10,500</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Original Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental revenue -				
Grant revenue	\$1,412	\$0	(\$1,412)	\$1,412
Total revenues	1,412	0	(1,412)	1,412
Expenditures -				
General control and administration -				
Grant expenditures	1,412	1,412	0	1,415
Total expenditures	1,412	1,412	0	1,415
Net change in fund balances	<u>\$0</u>	(1,412)	<u>(\$1,412)</u>	(3)
Fund balance (deficit), beginning of year		<u>(3)</u>		<u>0</u>
Fund balance (deficit), end of year		<u>(\$1,415)</u>		<u>(\$3)</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Revenue	\$15,000	\$87,500	\$72,500	\$66,000
Interest	0	33	33	32
Total revenues	15,000	87,533	72,533	66,032
Expenditures -				
Public safety:				
Inmate supplies	25,000	20,436	4,564	21,019
Inmate medical	0	0	0	68,358
Total expenditures	25,000	20,436	4,564	89,377
Net change in fund balances	<u>(\$10,000)</u>	67,097	<u>\$77,097</u>	(23,345)
Fund balance, beginning of year		<u>79,231</u>		<u>102,576</u>
Fund balance, end of year		<u>\$146,328</u>		<u>\$79,231</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, 2015 (with summarized figures for 2014)

	2015			2014 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>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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Revenue from services, fines and forfeitures - Fees	\$4,500	\$8,500	\$4,000	\$4,000
Interest	0	34	34	27
Total revenues	4,500	8,534	4,034	4,027
Expenditures -				
Public safety:				
Expenditures	15,000	141	14,859	905
Total expenditures	15,000	141	14,859	905
Net change in fund balances	<u>(\$10,500)</u>	8,393	<u>\$18,893</u>	3,122
Fund balance, beginning of year		<u>30,732</u>		<u>27,610</u>
Fund balance, end of year		<u>\$39,125</u>		<u>\$30,732</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Revenue from services, fines and forfeitures -				
Fees	\$5,000	\$5,787	\$787	\$6,490
Total revenues	5,000	5,787	787	6,490
Expenditures -				
Judiciary and courts -				
Miscellaneous expenditures	5,000	0	5,000	0
Total expenditures	5,000	0	5,000	0
Net change in fund balances	<u>\$0</u>	5,787	<u>\$5,787</u>	6,490
Fund balance, beginning of year		<u>14,191</u>		<u>7,701</u>
Fund balance, end of year		<u>\$19,978</u>		<u>\$14,191</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Intergovernmental - Grant revenue	\$0	\$534,627	\$534,627	\$580,824
Other revenue	0	0	0	922
Total revenues	0	534,627	534,627	581,746
Expenditures -				
Public safety:				
Facilities	0	290,384	(290,384)	306,813
Services	0	165,389	(165,389)	176,812
Equipment	0	729	(729)	14,712
Other	0	2,379	(2,379)	3,500
Total expenditures	0	458,881	(458,881)	501,837
Net change in fund balances	<u>\$0</u>	<u>75,746</u>	<u>\$75,746</u>	79,909
Fund balance (deficit), beginning of year		<u>(98,575)</u>		<u>(178,484)</u>
Fund balance (deficit), end of year		<u>(\$22,829)</u>		<u>(\$98,575)</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental -				
Grant revenue	\$30,000	\$2,156	(\$27,844)	\$53,249
Total revenues	30,000	2,156	(27,844)	53,249
Expenditures -				
General control				
Grant expenditures	30,000	0	30,000	5,848
Excess (deficiency) of revenues over (under) expenditures	0	2,156	2,156	47,401
Other financing sources (uses):				
Operating transfers out -				
General Fund	0	0	0	(93,665)
Total other financing sources (uses)	0	0	0	(93,665)
Net change in fund balances	<u>\$0</u>	2,156	<u>\$2,156</u>	(46,264)
Fund balance (deficit), beginning of year		<u>(26,956)</u>		<u>19,308</u>
Fund balance (deficit), end of year		<u>(\$24,800)</u>		<u>(\$26,956)</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Intergovernmental:				
Video gaming tax	\$15,000	\$26,470	\$11,470	\$25,541
Lease income - KenCom	108,400	104,200	(4,200)	109,100
Other revenue (state grants)	0	0	0	0
Total revenues	123,400	130,670	7,270	134,641
Expenditures -				
General control	50,000	28,352	21,648	1,034,452
Total expenditures	50,000	28,352	21,648	1,034,452
Excess (deficiency) of revenues over (under) expenditures	73,400	102,318	28,918	(899,811)
Other financing sources (uses):				
Operating transfers in -				
General Fund	150,000	150,000	0	102,000
GIS Mapping Fund	0	0	0	48,000
Total other financing sources (uses)	150,000	150,000	0	150,000
Net change in fund balance	<u>\$223,400</u>	252,318	<u>\$28,918</u>	(749,811)
Fund balance, beginning of year		<u>767,943</u>		<u>1,517,754</u>
Fund balance, end of year		<u>\$1,020,261</u>		<u>\$767,943</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues -				
Other revenue	\$0	\$2,615	\$2,615	\$1,570
Expenditures -				
Public Safety	10,000	0	10,000	11,671
Total expenditures	10,000	0	10,000	11,671
Excess (deficiency) of revenues over (under) expenditures	(10,000)	2,615	12,615	(10,101)
Other financing sources (uses):				
Operating transfers in - Animal Control	10,000	15,000	5,000	15,000
Total other financing sources (uses)	10,000	15,000	5,000	15,000
Net change in fund balance	<u>\$0</u>	17,615	<u>\$17,615</u>	4,899
Fund balance, beginning of year		<u>51,661</u>		<u>46,762</u>
Fund balance, end of year		<u>\$69,276</u>		<u>\$51,661</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, 2015 (with summarized figures for 2014)

	2015			2014 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>639,852</u>		<u>532,352</u>
Fund balance, end of year		<u>\$747,352</u>		<u>\$639,852</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$0	\$2	\$2	\$3
Other revenue - Reimbursements	0	0	0	0
Total revenues	0	2	2	3
Expenditures -				
Judiciary and court	4,377	0	4,377	0
Total expenditures	4,377	0	4,377	0
Net change in fund balances	<u>(\$4,377)</u>	2	<u>\$4,379</u>	3
Fund balance, beginning of year		<u>4,380</u>		<u>4,377</u>
Fund balance, end of year		<u>\$4,382</u>		<u>\$4,380</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues	\$0	\$0	\$0	\$0
Expenditures - Public Safety	2,055,000	69	2,054,931	86,580
Total expenditures	2,055,000	69	2,054,931	86,580
Excess (deficiency) of revenues over (under) expenditures	(2,055,000)	(69)	2,054,931	(86,580)
Other financing sources (uses):				
Operating transfers in:				
General	0	0	0	1,032,735
Public Safety	300,000	300,000	0	300,000
Total other financing sources (uses)	300,000	300,000	0	1,332,735
Net change in fund balance	<u>(\$1,755,000)</u>	299,931	<u>\$2,054,931</u>	1,246,155
Fund balance, beginning of year		<u>3,391,194</u>		<u>2,145,039</u>
Fund balance, end of year		<u>\$3,691,125</u>		<u>\$3,391,194</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, 2015 (with summarized figures for 2014)

	2015		Variance with Final Budget	2014 Actual
	Budget	Actual		
Revenues:				
Interest	\$250	\$988	\$738	\$848
Total revenues	250	988	738	848
Expenditures:				
Debt service principal:				
Loan payment - 2007A principal	280,000	280,000	0	195,000
Loan payment - 2008 principal	950,000	950,000	0	650,000
Total debt service principal	1,230,000	1,230,000	0	845,000
Debt service interest:				
Loan payment - 2007A interest	90,525	85,874	4,651	91,616
Loan payment - 2008 interest	285,153	268,825	16,328	290,342
Loan payment - 2009 interest	399,148	399,148	0	382,517
Total debt service interest	774,826	753,847	20,979	764,475
Disclosure and fiscal agent	2,000	1,832	168	2,663
Total expenditures	2,006,826	1,985,679	21,147	1,612,138
Excess (deficiency) of revenues over (under) expenditures	(2,006,576)	(1,984,691)	21,885	(1,611,290)
Other financing sources (uses) -				
Operating transfers in:				
General	0	0	0	200,000
PSST	2,053,738	2,053,738	0	1,829,513
Total other financing sources (uses)	2,053,738	2,053,738	0	2,029,513
Net change in fund balance	<u>\$47,162</u>	69,047	<u>\$21,885</u>	418,223
Fund balance, beginning of year		<u>1,267,049</u>		<u>848,826</u>
Fund balance, end of year		<u>\$1,336,096</u>		<u>\$1,267,049</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$50	\$190	\$140	\$174
Other revenue - Rental income	145,814	159,502	13,688	160,518
Total revenues	145,864	159,692	13,828	160,692
Expenditures:				
Debt service principal	155,000	155,000	0	145,000
Debt service interest	127,205	127,205	0	130,305
Fiscal agent	650	104	546	495
Total expenditures	282,855	282,309	546	275,800
Excess (deficiency) of revenues over (under) expenditures	(136,991)	(122,617)	14,374	(115,108)
Other financing sources (uses) - Operating transfers in	140,000	140,000	0	140,091
Net change in fund balances	<u>\$3,009</u>	17,383	<u>\$14,374</u>	24,983
Fund balance, beginning of year		<u>234,729</u>		<u>209,746</u>
Fund balance, end of year		<u>\$252,112</u>		<u>\$234,729</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, 2015 (with summarized figures for 2014)

	2015			2014 Actual
	Budget	Actual	Variance with Final Budget	
Revenues:				
Interest	\$50	\$406	\$356	\$159
Total revenues	50	406	356	159
Expenditures:				
Debt service principal	680,000	635,000	45,000	650,000
Debt service interest	288,000	288,000	0	300,700
Fiscal agent	650	578	72	515
Total expenditures	968,650	923,578	45,072	951,215
Excess (deficiency) of revenues over (under) expenditures	(968,600)	(923,172)	45,428	(951,056)
Other financing sources (uses) - Operating transfers in	968,650	968,650	0	936,300
Net change in fund balance	<u>\$50</u>	45,478	<u>\$45,428</u>	(14,756)
Fund balance, beginning of year		<u>636,591</u>		<u>651,347</u>
Fund balance, end of year		<u>\$682,069</u>		<u>\$636,591</u>

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, 2015 (with summarized figures for 2014)

	2015			2014 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, 2015

ASSETS	General Fund	Debt
		Bond and Interest Series 2007
Cash in bank	\$249,695	\$3,520,001
Receivables:		
Trade	42,240	0
Property taxes	544,343	3,779,620
Other receivables	0	0
Total assets	\$836,278	\$7,299,621
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCE		
Current liabilities:		
Accounts payable	\$6,245	\$0
Accrued payroll and compensated absences	20,901	0
Refundable deposits	19,000	0
Accrued interest	0	920,198
Total liabilities	46,146	920,198
Deferred inflows of resources:		
Unavailable property taxes	544,343	3,779,620
Total deferred inflows of resources	544,343	3,779,620
Fund balances:		
Restricted	0	2,599,803
Unassigned	245,789	0
Total fund balances	245,789	2,599,803
Total liabilities, deferred inflows of resources, and fund balances	\$836,278	\$7,299,621

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		
\$866,887	\$1,552	\$1,008,685	\$842,469	\$19,586	\$6,508,875	
0	0	0	0	0	0	
392,250	0	0	0	0	42,240	
0	0	750,000	0	0	4,716,213	
					750,000	
\$1,259,137	\$1,552	\$1,758,685	\$842,469	\$19,586	\$12,017,328	

\$0	\$0	\$0	\$0	\$0	\$6,245
0	0	0	0	0	20,901
0	0	0	0	0	19,000
34,646	0	0	0	0	954,844
34,646	0	0	0	0	1,000,990
392,250	0	0	0	0	4,716,213
392,250	0	0	0	0	5,717,203
832,241	1,552	1,758,685	842,469	19,586	6,054,336
0	0	0	0	0	245,789
832,241	1,552	1,758,685	842,469	19,586	6,300,125
\$1,259,137	\$1,552	\$1,758,685	\$842,469	\$19,586	\$12,017,328

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, 2015

	General Fund	Debt Bond and Interest Series 2007
Revenues:		
Property taxes	\$531,280	\$3,708,769
Intergovernmental revenue	0	0
Revenue from service, fine, and forfeitures	96,096	0
Project fund	337,752	0
Interest	173	967
Miscellaneous	38,374	0
Total revenues	1,003,675	3,709,736
Expenditures:		
Current -		
Cultural and recreational	1,010,238	0
Debt service:		
Fees	0	0
Principal	0	1,000,000
Interest	0	1,981,837
Capital outlay	0	143,090
Depreciation	0	0
Total expenditures	1,010,238	3,124,927
Excess (deficiency) of revenues over (under) expenditures	(6,563)	584,809
Other financing sources (uses):		
Issuance of debt	0	9,360,000
Premium on issuance of bonds	0	635,396
Payment to refunded bond escrow agent	0	(9,852,306)
Transfers in	287,164	0
Transfers out	0	0
Total other financing sources (uses)	287,164	143,090
Net change in fund balances	280,601	727,899
Fund balances (deficit), beginning of year	(34,812)	1,871,904
Fund balances (deficit), end of year	\$245,789	\$2,599,803

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		
\$352,539	\$0	\$0	\$0	\$0	\$0	\$4,592,588
0	0	750,000	0	0	0	750,000
0	0	0	0	0	0	96,096
0	0	1,021,886	0	0	0	1,359,638
665	0	1,423	0	13	0	3,241
0	0	0	644	0	0	39,018
353,204	0	1,773,309	644	13	0	6,840,581
0	0	110,991	0	0	0	1,121,229
0	0	0	0	0	0	0
280,000	0	0	0	0	0	1,280,000
83,926	0	0	0	0	0	2,065,763
0	0	0	0	0	0	143,090
0	0	2,261,744	0	0	0	2,261,744
363,926	0	2,372,735	0	0	0	6,871,826
(10,722)	0	(599,426)	644	13	0	(31,245)
0	0	0	0	0	0	9,360,000
0	0	0	0	0	0	635,396
0	0	0	0	0	0	(9,852,306)
0	0	0	0	0	0	287,164
0	0	(287,164)	0	0	0	(287,164)
0	0	(287,164)	0	0	0	143,090
(10,722)	0	(886,590)	644	13	0	111,845
842,963	1,552	2,645,275	841,825	19,573	0	6,188,280
\$832,241	\$1,552	\$1,758,685	\$842,469	\$19,586	0	\$6,300,125

County of Kendall, Illinois
Discretely Presented Component Unit
Kendall County Public Building Commission
Balance Sheet
October 31, 2015

	Governmental Activities		Business-type Activities	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
ASSETS				
Cash in bank	\$268,500	\$344,945	\$991	\$614,436
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	(16,328,900)	(16,328,900)
Total assets	\$268,500	\$344,945	\$18,706,274	\$19,319,719
LIABILITIES AND FUND BALANCES				
Current liabilities:				
Accrued interest	\$0	\$0	\$0	\$0
Due within one year	0	0	165,000	165,000
Long-term liabilities -	0	0	0	0
Due in more than one year	0	0	0	0
Total liabilities	0	0	165,000	165,000
Fund balances :				
Invested in capital assets, net of related debt	0	0	18,540,283	18,540,283
Restricted	268,500	344,945	991	614,436
Total fund balances	268,500	344,945	18,541,274	19,154,719
Total liabilities and fund balances	\$268,500	\$344,945	\$18,706,274	\$19,319,719

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, 2015

	Governmental Activities		Business-type Activities	Totals
	Administrative Fund	Surplus Fund	Courthouse Fund	
Revenues:				
Investment income	\$93	\$345	\$3	\$441
Rental income	0	0	0	0
Miscellaneous	0	0	0	0
Total revenues	93	345	3	441
Expenditures:				
Current:				
Administrative expenditures	0	475	0	475
Project costs	0	14,939	0	14,939
Audit expenditures	0	3,050	0	3,050
Reimbursement	0	0	0	0
Miscellaneous	0	0	0	0
Capital outlay	0	0	0	0
Depreciation	0	0	1,132,431	1,132,431
Debt service - Interest	0	0	3,300	3,300
Total expenditures	0	18,464	1,135,731	1,154,195
Excess (deficiency) of revenues over (under) expenditures	93	(18,119)	(1,135,728)	(1,153,754)
Other financing sources (uses):				
Transfers in	0	18,464	0	18,464
Transfers out	(18,464)	0	0	(18,464)
Total other financing sources (uses)	(18,464)	18,464	0	0
Net change in fund balances	(18,371)	345	(1,135,728)	(1,153,754)
Fund balances, beginning of year	286,871	344,600	19,677,002	20,308,473
Fund balances, end of year	\$268,500	\$344,945	\$18,541,274	\$19,154,719

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Land Cash:				
Assets -				
Cash in banks	\$489,554	\$57,921	\$424,010	\$123,465
Accounts receivable	4,857	0	4,857	0
Total assets	\$494,411	\$57,921	\$428,867	\$123,465
Liabilities -				
Agency funds due to others	\$494,411	\$57,921	\$428,867	\$123,465
Trust Account				
Assets -				
Cash in banks	\$1,251,980	\$60,363	\$125,516	\$1,186,827
Liabilities -				
Agency funds due to others	\$1,251,980	60,363	125,516	\$1,186,827
Ravine Woods Pathway				
Assets -				
Cash in banks	\$9,215	\$9	\$0	\$9,224
Liabilities -				
Agency funds due to others	\$9,215	\$9	\$0	\$9,224
Fields of Farm Colony				
Assets -				
Cash in banks	\$2,123	\$0	\$2,123	\$0
Liabilities -				
Agency funds due to others	\$2,123	\$0	\$2,123	\$0
Hennebery Woods				
Assets -				
Cash in banks	\$113,421	\$114	\$0	\$113,535
Liabilities -				
Agency funds due to others	\$113,421	114	0	\$113,535

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Right of Way Fund - Land				
Assets -				
Cash in banks	\$410,669	\$2,375,956	\$2,675,593	\$111,032
Liabilities -				
Agency funds due to others	\$410,669	2,375,956	2,675,593	\$111,032
Drainage Districts				
Assets -				
Cash in banks	\$6,510	\$9	\$7	\$6,512
Liabilities -				
Agency funds due to others	\$6,510	\$9	\$7	\$6,512
Payroll Clearing				
Assets -				
Cash in banks	\$25,202	\$3,806,597	\$3,816,412	\$15,387
Accounts receivable	0	21,026	0	21,026
Total assets	\$25,202	\$3,827,623	\$3,816,412	\$36,413
Liabilities -				
Agency funds due to others	\$25,202	3,827,623	3,816,412	\$36,413
Sheriff Sale Foreclosure Account				
Assets -				
Cash in banks	\$1,859,869	\$5,561,993	\$7,032,843	\$389,019
Liabilities -				
Agency funds due to others	\$1,859,869	\$5,561,993	\$7,032,843	\$389,019
Sheriff Sale Surplus Mtg Foreclosure				
Assets -				
Cash in banks	\$41,010	\$0	\$4,038	\$36,972
Liabilities -				
Agency funds due to others	\$41,010	\$0	\$4,038	\$36,972

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Jail Commissary Account				
Assets -				
Cash in banks	\$36,956	\$313,340	\$325,240	\$25,056
Liabilities -				
Agency funds due to others	\$36,956	\$313,340	\$325,240	\$25,056
Juvenile Justice Council				
Assets -				
Cash in banks	\$923	\$5,029	\$1,101	\$4,851
Liabilities -				
Agency funds due to others	\$923	\$5,029	\$1,101	\$4,851
Engineering/Consulting Escrow				
Assets -				
Cash in banks	\$10,272	\$117,900	\$26,032	\$102,140
Accounts receivable	934	0	934	0
Total assets	\$11,206	\$117,900	\$26,966	\$102,140
Liabilities -				
Accounts payable	\$934	\$0	\$934	\$0
Agency funds due to others	10,272	117,900	26,032	102,140
Total liabilities	\$11,206	\$117,900	\$26,966	\$102,140
Township Motor Fuel Tax Agency Fund				
Assets -				
Cash in banks	\$487,933	\$292,074	\$703,034	\$76,973
Due from State of Illinois	39,731	202,510	39,731	202,510
Total assets	\$527,664	\$494,584	\$742,765	\$279,483
Liabilities -				
Agency funds due to others	\$527,664	\$494,584	\$742,765	\$279,483

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
County Clerk Agency Fund				
Assets -				
Cash in banks	\$721,073	\$6,204,328	\$5,849,460	\$1,075,941
Inventories	195,143	95,357	195,143	95,357
Total assets	\$916,216	\$6,299,685	\$6,044,603	\$1,171,298
Liabilities -				
Agency funds due to others	\$916,216	\$6,299,685	\$6,044,603	\$1,171,298
Clerk of the Circuit Court Agency Fund				
Assets -				
Cash in banks	\$1,005,916	\$4,746,657	\$4,703,380	\$1,049,193
Accounts receivable	3,656	0	3,656	0
Total assets	\$1,009,572	\$4,746,657	\$4,707,036	\$1,049,193
Liabilities -				
Agency funds due to others	\$1,009,572	\$4,746,657	\$4,707,036	\$1,049,193
Juvenile Restitution Account/VIP Account				
Assets -				
Cash in banks	\$12,901	\$3,649	\$3,528	\$13,022
Liabilities -				
Agency funds due to others	\$12,901	\$3,649	\$3,528	\$13,022
Heath Department Agency Funds				
Assets -				
Cash in banks	\$19,775	\$65,209	\$56,401	\$28,583
Liabilities -				
Agency funds due to others	\$19,775	\$65,209	\$56,401	\$28,583
Township Bridge Agency Fund				
Assets -				
Cash in banks	\$56	\$250,858	\$20,717	\$230,197
Liabilities -				
Agency funds due to others	\$56	\$250,858	\$20,717	\$230,197

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
Tax Collection Fund				
Assets -				
Cash in banks	\$100,259	\$298,200,164	\$298,209,289	\$91,134
Liabilities -				
Accounts payable	\$0	\$24,431	\$0	\$24,431
Agency funds due to others	100,259	298,175,733	298,209,289	66,703
Total liabilities	\$100,259	\$298,200,164	\$298,209,289	\$91,134
Interest Earned on Real Estate Escrow				
Assets -				
Cash in banks	\$160	\$1,824	\$1,818	\$166
Liabilities -				
Agency funds due to others	\$160	\$1,824	\$1,818	\$166
KenCom Operations Account				
Assets -				
Cash in bank	\$572,891	\$2,613,886	\$2,215,102	\$971,675
Accounts receivable	0	1,202	0	1,202
Total assets	\$572,891	\$2,615,088	\$2,215,102	\$972,877
Liabilities -				
Accounts payable	\$240	\$28,425	\$240	\$28,425
Accrued payroll	62,856	65,237	62,856	65,237
Agency funds due to others	509,795	2,521,426	2,152,006	879,215
Total liabilities	\$572,891	\$2,615,088	\$2,215,102	\$972,877
911 Board Account				
Assets -				
Cash in banks	\$673,330	\$872,274	\$914,074	\$631,530
Accounts receivable	23,799	480,432	23,799	480,432
Total assets	\$697,129	\$1,352,706	\$937,873	\$1,111,962
Liabilities -				
Accounts payable	\$278	\$1,177	\$278	\$1,177
Agency funds due to others	696,851	1,351,529	937,595	1,110,785
Total liabilities	\$697,129	\$1,352,706	\$937,873	\$1,111,962

County of Kendall, Illinois

Combining Statement of Changes in Assets and Liabilities

All Agency Funds (Continued)

For the year ended November 30, 2015

	Balance Beginning of Year	Additions	Deductions	Balance End of Year
ETSB Building Account				
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
ETSB Equipment Account				
Assets -				
Cash in banks	\$1,075,065	\$500,000	\$9,937	\$1,565,128
Liabilities -				
Accounts payable	\$35,585	\$0	\$35,585	\$0
Agency funds due to others	1,039,480	500,000	(25,648)	1,565,128
Total Liabilities	\$1,075,065	\$500,000	\$9,937	\$1,565,128
All Agency Funds				
Assets -				
Cash in banks	\$9,552,063	\$326,150,154	\$327,219,655	\$8,482,562
Inventory	195,143	95,357	195,143	95,357
Due from State of Illinois	39,731	202,510	39,731	202,510
Accounts receivable	33,246	502,660	33,246	502,660
Total assets	\$9,820,183	\$326,950,681	\$327,487,775	\$9,283,089
Liabilities -				
Accounts payable	\$37,037	\$54,033	\$37,037	\$54,033
Accrued payroll	62,856	65,237	62,856	65,237
Agency funds due to others	9,720,290	326,831,411	327,387,882	9,163,819
Agency funds due to others	\$9,820,183	\$326,950,681	\$327,487,775	\$9,283,089

County of Kendall, Illinois

Schedule of Bonds Payable

November 30, 2015

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	
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
	<u>\$2,300,000</u>	<u>\$98,725</u>	<u>\$56,000</u>	<u>\$2,454,725</u>

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Primary Government

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

Fiscal Year	Principal Due December 15	Interest Due December 15	Total
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
	\$5,303,762	\$5,261,238	\$10,565,000

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

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	Interest Due		Total
	December 15	December 15	June 15	
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
	\$6,460,000	\$787,363	\$653,693	\$7,901,056

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Primary Government

**\$10,000,000 of General Obligation Bonds
 (Alternate Revenue Source) Series 2009
 through December 15, 2026, interest from 3.75 % to 4.35%**

Fiscal Year	Principal Due December 15	Interest Due		Total
		December 15	June 15	
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
	\$10,000,000	\$1,507,300	\$1,307,726	\$12,815,026

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

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	
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
	\$7,990,000	\$735,600	\$591,600	\$9,317,200

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Primary Government

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

Fiscal Year	Principal Due December 1	Interest Due		Total
		December 1	June 1	
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
	\$3,860,000	\$725,796	\$662,193	\$5,247,989

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Forest Preserve District

**\$45,000,000 General Obligation Bonds
 Limited Tax Bonds, Series 2007
 through July 2026, interest from 4.25 % to 5.25%**

Fiscal Year	Principal Due	Interest Due	Total
2016	\$1,500,000	\$1,714,675	\$3,214,675
2017	1,700,000	1,642,675	3,342,675
2018	2,100,000	1,551,925	3,651,925
2019	2,500,000	1,436,925	3,936,925
2020	2,750,000	1,305,675	4,055,675
2021	3,000,000	1,161,925	4,161,925
2022	3,500,000	999,425	4,499,425
2023	4,000,000	806,925	4,806,925
2024	5,000,000	570,675	5,570,675
2025	5,100,000	305,550	5,405,550
2026	3,270,000	85,838	3,355,838
	\$34,420,000	\$11,582,213	\$46,002,213

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Forest Preserve District

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

Fiscal Year	Principal Due	Interest Due	Total
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
	\$2,870,000	\$366,625	\$3,236,625

County of Kendall, Illinois
 Schedule of Bonds Payable (continued)
 November 30, 2015

Forest Preserve District

**\$9,360,000 General Obligation Bonds
 Refunding Bonds, Series 2015
 through January 2027, interest from 1.7 % to 4.0%**

Fiscal Year	Principal Due	Interest Due	Total
2016	\$225,000	\$409,371	\$634,371
2017	40,000	358,355	398,355
2018	40,000	357,676	397,676
2019	45,000	356,952	401,952
2020	45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	\$9,360,000	\$4,032,234	\$13,392,234

County of Kendall, Illinois

Schedule of IMRF Funded Ratio

Regular Personnel IMRF Plan

	<u>2013</u>	<u>2014</u>
Total pension liability	\$39,975,879	\$42,894,328
Plan fiduciary net position	36,701,799	39,259,224
Funded ratio	92%	92%

Sheriff's Law Enforcement IMRF Plan

	<u>2013</u>	<u>2014</u>
Total pension liability	\$33,799,356	\$37,514,842
Plan fiduciary net position	28,422,835	31,882,575
Funded ratio	84%	85%

Elected County Officials IMRF Plan

	<u>2013</u>	<u>2014</u>
Total pension liability	\$5,283,748	\$5,303,813
Plan fiduciary net position	4,593,191	4,718,488
Funded ratio	87%	89%

The County of Kendall is commingled with the Kendall County Regular Personnel Plan.

County of Kendall, Illinois

Assessed Valuations, Tax Rates, Tax Extensions and Collections

	Tax Year				
	2010	2011	2012	2013	2014
Assessed valuations	\$3,172,454,510	\$2,917,287,004	\$2,670,163,229	\$2,526,688,051	\$2,528,541,825
Tax rates:					
General	0.3055	0.3423	0.3973	0.4252	0.4132
County Highway	0.0462	0.0509	0.0552	0.0584	0.0584
County Bridge	0.0187	0.0194	0.0215	0.0228	0.0228
County Health	0.0239	0.0260	0.0284	0.0300	0.0300
Mental Health	0.0293	0.0318	0.0348	0.0367	0.0367
Illinois Municipal					
Retirement	0.0679	0.0773	0.0888	0.1108	0.1265
Social Security	0.0407	0.0443	0.0502	0.0538	0.0395
Tuberculosis	0.0008	0.0005	0.0006	0.0006	0.0006
Federal Aid Matching	0.0002	0.0001	0.0002	0.0002	0.0002
Liability Insurance	0.0233	0.0266	0.0302	0.0281	0.0435
Senior Citizens	0.0108	0.0118	0.0129	0.0136	0.0138
VAC	0.0117	0.0131	0.0146	0.0157	0.0160
Extension Education	0.0057	0.0062	0.0068	0.0072	0.0073
Totals	0.5847	0.6503	0.7415	0.8031	0.8085
Tax extensions:					
General	\$9,692,166	\$9,692,166	\$10,607,223	\$10,691,428	\$10,448,188
County Highway	1,465,357	1,465,357	1,474,998	1,475,081	1,475,151
County Bridge	593,883	593,883	575,153	575,074	575,243
County Health	756,948	756,948	756,991	756,996	757,045
Mental Health	928,260	928,260	927,882	927,800	927,975
Illinois Municipal					
Retirement	2,155,366	2,155,366	2,370,037	2,800,076	3,200,123
Social Security	1,290,872	1,290,872	1,340,155	1,360,116	1,000,038
Tuberculosis	25,062	25,062	15,220	14,907	15,171
Federal Aid Matching	5,076	5,076	4,005	5,053	5,057
Liability Insurance	737,913	737,913	806,122	708,483	1,100,169
Senior Citizens	343,577	343,577	343,917	343,630	350,203
VAC	371,177	371,177	389,844	395,679	403,808
Extension Education	182,099	182,099	180,770	182,932	185,848
Totals	\$18,547,756	\$18,547,756	\$19,792,317	\$20,237,255	\$20,444,019
Tax collections	\$18,515,206	\$18,972,399	\$19,733,515	\$20,189,947	\$20,325,514
Tax rates:					
Public Building					
Commission Lease	0.0550	0.0496	0.0067	0.0000	0.0000
Tax extensions:					
Public Building					
Commission Lease	\$1,744,215	\$1,447,558	\$180,236	\$0	\$0
Tax Collections	\$1,741,156	\$1,447,813	\$178,884	\$0	\$0