

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2020

KENDALL COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditors' Report

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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2020, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Comparative Data

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Kendall, Illinois, for the year ended November 30, 2019, which are presented for comparison purposes with the accompanying financial statements. In our report dated March 26, 2020, we expressed unmodified opinions on the respective financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information.

Required Supplementary Information

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

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kendall, Illinois' basic financial statements. The schedules listed in the table of contents as "Other Supplementary Information," are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 10, 2021, on our consideration of the County of Kendall, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Kendall, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
June 10, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

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

The MD&A is provided at the beginning of the report to provide an overview of the County's financial position at November 30, 2020 and the results of operations for the year. This summary should not be taken as a replacement for the audit report, which consists of the basic financial statements, notes to the financial statements, required and supplementary information.

Financial Highlights

- The County's net position increased \$6,633,951 to \$166,031,212 at November 30, 2020 from \$159,397,261 at November 30, 2019.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$3,817,561 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$58,421,274, which represents a 6% increase from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$20,284,744 (3% increase)
 - IMRF and Social Security Fund - \$3,583,810
 - Transportation Sales Tax Fund - \$5,291,583
 - Public Safety Sales Tax Fund - \$4,010,680
 - County Health and Human Services Fund - \$3,282,781
 - Courthouse Debt Service Fund - \$1,975,642
- The General Fund's total expenditures of \$26,605,569 were \$909,741 less than the \$27,515,310 budgeted for the 2020 fiscal year.

Using This Annual Report

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

The County's Reporting Entity Presentation

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Overview of the Financial Statements

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

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

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

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

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Overview of the Financial Statements (Continued)

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

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

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

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

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

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

Overview of County of Kendall, Illinois Financial Procedures

County of Kendall, Illinois' discussion and analysis is designed to:

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Overview of County of Kendall, Illinois Financial Procedures (Continued)

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

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

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

Major Special Revenue Funds:

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

Major Debt Service Fund:

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Overview of County of Kendall Financial Procedures (Continued)

Non-major Special Revenue Funds:

Animal Control Fund	County Bridge Fund
County Highway Fund	County Motor Fuel Tax Fund
Court Automation Fund	Economic Development Commission Fund
Extension Education Fund	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 Fee Fund
Drug Abuse Fund	State's Attorney Drug Enforcement Fund
Senior Citizens' Fund	K-9 Donations Fund
Courthouse Restoration Fund	Tax Sale Automation Fund
Circuit Clerk Document Storage Fund	Law Library Fund
Geographic Information System - Mapping Fund	Geographic Information System – Recorder Fund
Restricted for WIC Fund	Sheriff Prevention– Alcohol/Criminal Violence Fund
Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
CSBG – Revolving Loan Fund	Child Advocacy Center Fund
Highway – Restricted Fund	Rental Housing Support Program Fund
Animal Population Control Fund	State Pet Population Control Fund
Transportation Alternatives Program Fund	County Reserve Fund
Restricted Economic Development Grant	Circuit Clerk Operation/Administration Fund
Kendall County Area Transit Fund	Coroner's Special Fees Fund
Sheriff Vehicle Fund	Sheriff e-Ticket Fund
Electronic Citation Fund	Sheriff FTA Fund
Animal Medical Care Fund	Salt Storage Building Maintenance Fund
County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund
Hire Back Transportation Safety Fund	Sheriff's Range Fund
State's Attorney Records Automation Fund	HIDTA Grant Fund
HAVA Grant Fund	County Drug Service Fund
Adult Redeploy Illinois Fund	Drug Court Fund
Cook County Reimbursement Fund	Sheriff Special Assignment Fund
County Clerk Automation Fund	Violent Crime Victims Assistance Fund
County Election Fund	Drug Forfeiture Fund
AAA Traffic Safety Equipment Fund	Traffic Enforcement Fund
Smoke Free Act Fund	Nuclear Grant Fund
SCAAP Grant Fund	Juvenile Justice Grant Fund
Tobacco Grant Fund	County Jail Medical Cost Fund
Family Violence Coordinator Council Grant Fund	Mental Health Treatment Court Fund
Public Defender Records Automation Fund	27 th Payroll Fund
Aurora Election Commission Dissolution Fund	IDOT CPS Grant Fund
Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund
Census 2020 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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

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. The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$166.0 million for FY 2020.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2020 and 2019.

	Statement of Net Position		
	Governmental Activities		% Change
	2020	2019	2019-2020
Current assets	\$ 84,129,705	80,131,218	4.99%
Noncurrent assets	143,998,732	143,520,743	0.33%
Total assets	228,128,437	223,651,961	2.00%
Total deferred outflows of resources	15,448,279	19,741,778	-21.75%
Current liabilities	5,470,675	4,706,647	16.23%
Noncurrent liabilities	34,510,262	47,355,839	-27.13%
Total liabilities	39,980,937	52,062,486	-23.21%
Total deferred inflows of resources	37,564,567	31,933,992	17.63%
Net position			
Net investment in capital assets	117,711,474	114,210,443	3.07%
Restricted	32,653,056	32,207,167	1.38%
Unrestricted	15,666,682	12,979,651	20.70%
Total net position	\$ 166,031,212	159,397,261	4.16%

At the end of FY 2020, total assets and deferred outflows of resources were \$243.6 million compared to \$243.4 million for FY 2019.

At the end of FY 2020, total liabilities and deferred inflows of resources stood at \$77.5 million versus \$84.0 million at the end of FY 2019.

At the close of FY 2020, County net position stood at \$166.0 million, an increase of \$6.6 million from FY 2019 net position.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

Government-wide Financial Analysis (Continued):

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

	Change in Net Position		
	Governmental Activities		% Change
	2020	2019	2019-2020
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 10,128,599	10,254,972	-1.23%
Operating grants and contributions	9,377,932	7,576,272	23.78%
Capital grants and contributions	4,333,183	2,017,751	114.75%
General revenues:			
Property taxes	21,962,952	21,677,726	1.32%
Other taxes	18,821,499	18,784,379	0.20%
Interest	232,774	617,433	-62.30%
Miscellaneous	755,337	754,626	0.09%
Total revenues	<u>65,612,276</u>	<u>61,683,159</u>	<u>6.37%</u>
Program expenses:			
General and administration	13,362,962	12,441,073	7.41%
Public safety	12,286,352	12,419,917	-1.08%
Judiciary and court	7,274,769	8,161,648	-10.87%
County development	309,994	301,268	2.90%
Corrections	5,219,351	6,629,466	-21.27%
Highways and bridges	10,202,454	8,398,984	21.47%
Public health	9,828,290	7,159,568	37.27%
Education	209,884	262,165	-19.94%
Unallocated interest	284,269	554,551	-48.74%
Total expenses	<u>58,978,325</u>	<u>56,328,640</u>	<u>4.70%</u>
Change in net position	6,633,951	5,354,519	23.89%
Net position, beginning of year	<u>159,397,261</u>	<u>154,042,742</u>	<u>3.48%</u>
Net position, end of year	<u>\$ 166,031,212</u>	<u>159,397,261</u>	<u>4.16%</u>

Revenues increased by \$3.9 million from FY 2019 to FY 2020. This increase is related to COVID-19 grants, Rebuild Illinois grants, and increased intergovernmental revenue in the current year. The County's property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase or decrease at the same rate as the consumer price index, plus additional revenue for new construction. Sales and income tax increased during the current year.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

Government-wide Financial Analysis (Continued):

Expenses increased by \$2.6 million from FY 2019 to FY 2020. The increase is related mostly to increased Public Health costs due to COVID-19 and Road and Bridge contracts.

Governmental Activities

	Total Cost of Services		Net Cost (Surplus) of Services	
	2020	2019	2020	2019
General and administration	\$ 13,362,962	12,441,073	8,163,956	7,957,518
Public safety	12,286,352	12,419,917	8,265,949	9,809,578
Judiciary and court	7,274,769	8,161,648	5,010,487	5,588,793
County development	309,994	301,268	309,994	301,268
Corrections	5,219,351	6,629,466	1,998,499	3,272,543
Highways and bridges	10,202,454	8,398,984	5,720,259	6,185,153
Public health	9,828,290	7,159,568	5,175,314	2,548,076
Education	209,884	262,165	209,884	262,165
Unallocated interest	284,269	554,551	284,269	554,551
Total	\$ 58,978,325	56,328,640	35,138,611	36,479,645

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 2020 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2020 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$2.8 million.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by \$909,741.

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

Illinois Municipal Retirement and Social Security Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$640,159. Required contributions to Social Security were approximately \$203,000 less than anticipated, and required contributions to IMRF were approximately \$437,000 less than anticipated.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

Government-wide Financial Analysis (Continued):

Transportation Sales Tax Fund Revenues: The Transportation Sales Tax Fund received most of its revenues from sales tax. The budgeted revenues exceeded actual revenues received by approximately \$562,000.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$3.9 million. The primary reason for the variance was due to lower than expected road and bridge construction costs.

Public Safety Tax Fund Revenues: The Public Safety Sales Tax Fund received most of its revenues from sales tax. Actual revenues exceeded budgeted revenues because sales tax allotments exceeded budgeted amounts by approximately \$55,000.

Public Safety Tax Fund Expenditures: There were no expenditures budgeted or made from the Public Safety Sales Tax Fund. Budgeted transfers from the fund were equal to actual transfers for FY2020.

County Health and Human Services Fund Revenues: The County Health and Human Services Fund received most of its revenues from grants and property taxes. The actual revenues received exceeded budgeted revenues by approximately \$1,268,000. The variance is largely due to grants received related to the COVID-19 pandemic.

County Health and Human Services Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the County Health and Human Services Fund by approximately \$751,000.

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2020 the County had \$143.9 million invested in capital assets, net of accumulated depreciation. See Note 4 for more information on assets.

Capital Assets at Year-End (Net of Depreciation)

	Governmental Activities	
	<u>2020</u>	<u>2019</u>
Land and improvements	\$ 7,767,178	7,737,178
Construction in progress	4,232,245	8,920,986
Buildings and improvements	52,641,360	55,394,840
Road network	59,664,474	51,053,149
Bridge network	18,202,674	18,738,995
Vehicles	823,098	1,050,231
Equipment	531,195	484,985
Totals	<u>\$ 143,862,224</u>	<u>143,380,364</u>

The construction on Eldamain Road was started during FY 2014 and has continued through FY 2020. The County also started construction on Grove Road in FY 2019 and has continued through FY 2020. As of November 30, 2020, the County has expended \$11.6 million related to these contracts, \$8.9 of which has been capitalized on the government-wide financial statements as part of the County's Road Network, and \$2.7 million has been reported as Construction in Progress.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2020

Capital Assets & Long-Term Debt (Continued)

Capital Assets – (Continued)

The County also purchased several Public Safety vehicles during FY2020, and the total capitalized amount was \$161,576.

Long-Term Debt

The County paid down \$2.2 million of existing debt during the year, leaving the County with \$22.1 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		Due in One Year
	2020	2019	
Refunding Bonds:			
Series 2016	\$ 3,650,000	4,070,000	645,000
Series 2017	13,795,000	14,315,000	300,000
Series 2019A	2,075,000	3,210,000	1,210,000
Series 2019B	2,630,000	2,800,000	180,000
Capital Leases	23,324	45,650	23,324
Total	<u>\$ 22,173,324</u>	<u>24,440,650</u>	<u>2,358,324</u>

Factors likely to have a potential impact on Financial Position

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2020

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

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

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

Requests for Information

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

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

BASIC FINANCIAL STATEMENTS

Statement of Net Position
 November 30, 2020
 (With Comparative Figures for November 30, 2019)

	Primary Government		Component
	Totals		Unit
	2020	2019	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 53,305,648	51,148,003	7,092,594
Receivables:			
Property taxes	22,341,592	21,998,298	5,676,334
Due from the State of Illinois	7,574,585	5,681,017	-
Notes receivable	10,689	27,145	-
Other receivables	490,451	872,108	26,311
Inventories	5,535	5,535	-
Prepaid expenses	401,205	399,112	-
Total current assets	84,129,705	80,131,218	12,795,239
Noncurrent assets:			
Notes receivable	136,508	140,379	-
Capital assets:			
Land and construction in progress	11,999,423	16,658,164	69,104,181
Depreciable assets	217,014,054	205,692,753	8,959,781
Less: accumulated depreciation	(85,151,253)	(78,970,553)	(4,988,582)
Total noncurrent assets	143,998,732	143,520,743	73,075,380
Total assets	228,128,437	223,651,961	85,870,619
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	15,448,279	19,741,778	275,757
Total deferred outflows of resources	15,448,279	19,741,778	275,757
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	1,380,750	1,081,461	12,448
Accrued payroll	899,718	491,642	11,720
Deferred Revenue	17,880	-	-
Refundable deposits	-	-	19,000
Accrued interest	367,341	385,190	577,114
Capital lease payable - current portion	23,324	22,326	-
Bonds payable - current portion	2,781,662	2,726,028	3,723,976
Total current liabilities	5,470,675	4,706,647	4,344,258
Noncurrent liabilities:			
Accrued compensated absences	939,682	726,447	29,094
Net pension obligation	12,140,277	22,394,103	52,922
Capital lease payable	-	23,324	-
Bonds payable	21,430,303	24,211,965	30,433,621
Total noncurrent liabilities	34,510,262	47,355,839	30,515,637
Total Liabilities	39,980,937	52,062,486	34,859,895
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	22,341,592	21,998,298	5,676,334
Unearned revenue	-	74,100	-
Unamortized gain on refunding	1,915,461	2,186,278	1,755,387
Deferred inflows from pensions	13,307,514	7,675,316	304,953
Total deferred inflows of resources	37,564,567	31,933,992	7,736,674
<u>Net Position</u>			
Net investment in capital assets	117,711,474	114,210,443	38,917,783
Restricted	32,653,056	32,207,167	6,467,477
Unrestricted	15,666,682	12,979,651	(1,835,453)
Total net position	\$ 166,031,212	159,397,261	43,549,807

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

Statement of Activities
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2020	2019	
Governmental activities:							
General control and administration	\$ 13,362,962	3,985,828	1,213,178	-	(8,163,956)	(7,957,518)	-
Public safety	12,286,352	683,443	3,336,960	-	(8,265,949)	(9,809,578)	-
Judiciary and court	7,274,769	1,853,592	410,690	-	(5,010,487)	(5,588,793)	-
County development	309,994	-	-	-	(309,994)	(301,268)	-
Corrections	5,219,351	2,587,363	633,489	-	(1,998,499)	(3,272,543)	-
Highways and bridges	10,202,454	84,637	64,375	4,333,183	(5,720,259)	(6,185,153)	-
Public health	9,828,290	933,736	3,719,240	-	(5,175,314)	(2,548,076)	-
Education	209,884	-	-	-	(209,884)	(262,165)	-
Unallocated interest expense	284,270	-	-	-	(284,270)	(554,551)	-
Total governmental activities	<u>\$ 58,978,325</u>	<u>10,128,599</u>	<u>9,377,932</u>	<u>4,333,183</u>	<u>(35,138,611)</u>	<u>(36,479,645)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,189,323</u>	<u>250,362</u>	<u>-</u>	<u>168,520</u>			<u>(1,770,441)</u>
General revenues:							
Taxes:							
Property taxes					21,962,952	21,677,726	5,282,543
Sales tax					14,407,213	14,569,739	-
Income tax					2,725,091	2,669,172	-
Other taxes					1,689,195	1,545,468	-
Interest					232,774	617,433	13,842
Miscellaneous					755,337	754,626	264,958
Total general revenues					<u>41,772,562</u>	<u>41,834,164</u>	<u>5,561,343</u>
Change in net position					6,633,951	5,354,519	3,790,902
Net position, beginning of year					159,397,261	154,042,742	39,758,905
Net position, end of year					<u>\$ 166,031,212</u>	<u>159,397,261</u>	<u>43,549,807</u>

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

Balance Sheet - Governmental Funds

November 30, 2020

(With Comparative Figures for November 30, 2019)

	Major Governmental Funds							Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	Non-major Governmental Funds	2020	2019
	<u>Assets</u>								
Cash, deposits, and investments	\$ 17,320,800	3,984,072	4,858,328	3,064,261	2,266,456	1,976,117	19,835,614	53,305,648	51,148,003
Receivables:									
Due from the State of Illinois	2,562,555	7,014	946,419	946,419	1,332,671	-	574,508	6,369,586	3,672,696
Notes receivable	-	-	-	-	-	-	147,197	147,197	167,524
Other receivables	95,438	-	-	-	-	-	395,013	490,451	858,046
Due from other funds	510,252	-	-	-	-	-	-	510,252	164,769
Inventories	-	-	-	-	5,535	-	-	5,535	5,535
Prepaid expenses	401,205	-	-	-	-	-	-	401,205	399,112
Total assets	\$ 20,890,250	3,991,086	5,804,747	4,010,680	3,604,662	1,976,117	20,952,332	61,229,874	56,415,685
<u>Liabilities</u>									
Accounts payable	\$ 232,951	-	513,164	-	235,710	475	398,450	1,380,750	1,081,461
Accrued payroll	372,555	407,276	-	-	68,291	-	51,596	899,718	491,642
Deferred revenue	-	-	-	-	17,880	-	-	17,880	-
Due to other funds	-	-	-	-	-	-	510,252	510,252	164,769
Total liabilities	605,506	407,276	513,164	-	321,881	475	960,298	2,808,600	1,737,872
<u>Deferred Inflows of Resources</u>									
Unearned revenue	-	-	-	-	-	-	-	-	74,100
<u>Fund Balance</u>									
Non-spendable	401,205	-	-	-	5,535	-	-	406,740	404,647
Restricted	-	3,583,810	5,291,583	4,010,680	3,277,246	1,975,642	14,875,520	33,014,481	31,796,637
Committed	-	-	-	-	-	-	5,241,639	5,241,639	3,387,585
Unassigned	19,883,539	-	-	-	-	-	(125,125)	19,758,414	19,014,844
Total fund balance	20,284,744	3,583,810	5,291,583	4,010,680	3,282,781	1,975,642	19,992,034	58,421,274	54,603,713
Total liabilities, deferred inflows, and fund balance	\$ 20,890,250	3,991,086	5,804,747	4,010,680	3,604,662	1,976,117	20,952,332	61,229,874	56,415,685

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

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position
November 30, 2020
(With Comparative Figures for November 30, 2019)

	2020	2019
Total fund balance for governmental funds	\$ 58,421,274	54,603,713
Total net position reported for governmental activities in the Statement of Net Position is different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. These consist of:		
Capital assets	229,013,477	222,350,917
Accumulated depreciation	(85,151,253)	(78,970,553)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(367,341)	(385,190)
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	1,204,999	2,022,383
Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and, accordingly, are not reported as fund liabilities. All liabilities – both current and long-term – are reported in the Statement of Net Position. Balances at November 30 are:		
Compensated absences	(939,682)	(726,447)
Net pension liability	(12,140,277)	(22,394,103)
Bonds, capital leases, and discounts / premiums on bonds	(24,235,289)	(26,983,643)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	2,140,765	12,066,462
Deferred inflows related to economic gain on refunding	(1,915,461)	(2,186,278)
Net position of governmental activities	<u>\$ 166,031,212</u>	<u>159,397,261</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Major Governmental Funds						Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service		2020	2019
	Revenues:								
Property taxes	\$ 10,963,993	4,343,042	-	-	1,451,685	-	5,204,232	21,962,952	21,677,726
Intergovernmental revenue	10,247,328	194,134	5,385,876	5,385,876	4,142,111	-	8,131,339	33,486,664	28,085,098
Fees, fines, and charges	5,610,577	-	-	-	947,438	-	2,596,943	9,154,958	9,326,129
Licenses and permits	836,975	-	-	-	-	-	-	836,975	810,327
Interest	147,405	32	42,067	13,601	2,530	6,346	20,793	232,774	617,433
Other revenue	252,582	7,356	109,700	-	66,183	-	169,516	605,337	754,626
Total revenues	28,058,860	4,544,564	5,537,643	5,399,477	6,609,947	6,346	16,122,823	66,279,660	61,271,339
Expenditures:									
Current:									
General control and admin.	6,501,607	869,241	-	-	-	-	4,431,949	11,802,797	11,357,881
Public safety	6,546,776	2,010,386	-	-	-	-	3,455,630	12,012,792	11,883,893
Judiciary and courts	4,648,162	843,278	-	-	-	-	1,185,359	6,676,799	7,134,120
County development	200,203	34,403	-	-	-	-	76,215	310,821	283,655
Corrections	4,856,868	227,102	-	-	-	-	140,804	5,224,774	6,218,015
Highways and bridges	863,547	185,498	2,107,831	-	-	-	3,460,069	6,616,945	5,693,627
Public health	2,965,977	636,933	-	-	5,669,312	-	476,206	9,748,428	6,793,937
Education	22,429	-	-	-	-	-	187,455	209,884	262,165
Debt service:									
Principal	-	-	-	-	-	940,000	1,327,326	2,267,326	1,931,371
Interest	-	-	-	-	-	818,550	233,039	1,051,589	1,534,340
Fiscal agent fees	-	-	-	-	-	950	1,425	2,375	157,050
Capital outlay	-	-	6,126,207	-	-	-	411,362	6,537,569	4,672,861
Total expenditures	26,605,569	4,806,841	8,234,038	-	5,669,312	1,759,500	15,386,839	62,462,099	57,922,915

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	Major Governmental Funds						Total Governmental Funds		
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	Non-major Governmental Funds	2020	2019
	Excess (deficiency) of revenues over (under) expenditures	\$ 1,453,291	(262,277)	(2,696,395)	5,399,477	940,635	(1,753,154)	735,984	3,817,561
Other financing sources (uses):									
Issuance of refunding bonds	-	-	-	-	-	-	-	-	6,010,000
Premium on issuance of bonds	-	-	-	-	-	-	-	-	463,279
Payment to escrow agents	-	-	-	-	-	-	-	-	(6,383,643)
Transfers in	2,767,859	579,328	-	-	860,143	1,760,650	5,645,695	11,613,675	9,156,976
Transfers out	(3,595,500)	-	(50,000)	(5,195,123)	(1,148,612)	-	(1,624,440)	(11,613,675)	(9,156,976)
Total other financing sources (uses)	(827,641)	579,328	(50,000)	(5,195,123)	(288,469)	1,760,650	4,021,255	-	89,636
Net change in fund balance	625,650	317,051	(2,746,395)	204,354	652,166	7,496	4,757,239	3,817,561	3,438,060
Fund balance, beginning of year	19,659,094	3,266,759	8,037,978	3,806,326	2,630,615	1,968,146	15,234,795	54,603,713	51,165,653
Fund balance, end of year	\$ 20,284,744	3,583,810	5,291,583	4,010,680	3,282,781	1,975,642	19,992,034	58,421,274	54,603,713

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

**Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance to Statement of Activities
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)**

	2020	2019
Net change in fund balances- total governmental funds	\$ 3,817,561	3,438,060
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital debt obligation principal payments	2,267,326	1,931,371
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.		
Issuance of refunding bonds	-	(6,010,000)
Payment of refunded bonds	-	6,666,804
Gain on refunding	-	(421,716)
Premium on bond issuance	-	(463,279)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	6,662,560	6,526,384
Depreciation expense	(6,180,700)	(5,955,052)
Some receivables were not received within 60 days of year-end; therefore, they are not recorded as revenue in the funds. This is the difference in those amounts recognized between the two years.		
	(817,384)	403,547
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 accrued compensated absences	(213,235)	(5,539)
Change in net pension liability and deferred pension sources	328,129	(2,042,498)
Change in accrued interest payable	17,849	403,195
Amortization of bond premiums and discounts	481,028	600,225
Amortization of gain on refunding	270,817	283,017
Change in net position of governmental activities	<u>\$ 6,633,951</u>	<u>5,354,519</u>

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

Statement of Fiduciary Net Position
 November 30, 2020
 (With Comparative Figures for November 30, 2019)

	Trust Funds			Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	Agency Funds	2020	2019
<u>Assets</u>					
Cash, deposits, and investments	\$ 100,000	40,660	13,807,184	13,947,844	12,414,056
Inventory	-	-	-	-	112,031
Due from State of Illinois	-	-	58,182	58,182	68,011
Accounts receivable	-	-	621,018	621,018	1,196,157
Other assets	-	-	4,322,777	4,322,777	4,472,860
Total assets	<u>\$ 100,000</u>	<u>40,660</u>	<u>18,809,161</u>	<u>18,949,821</u>	<u>18,263,115</u>
<u>Liabilities</u>					
Accounts payable	\$ -	3,874	75,691	79,565	660,782
Accrued payroll	-	-	57,097	57,097	1,802,452
Agency funds due to others	-	-	17,008,824	17,008,824	15,668,932
Total liabilities	<u>-</u>	<u>3,874</u>	<u>17,141,612</u>	<u>17,145,486</u>	<u>18,132,166</u>
<u>Net Position</u>					
Unrestricted	<u>\$ 100,000</u>	<u>36,786</u>	<u>-</u>	<u>136,786</u>	<u>130,949</u>

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

Statement of Changes in Fiduciary Net Position
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	Trust Funds		Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	2020	2019
	Additions	\$ -	475,000	475,000
Deductions	-	469,163	469,163	402,113
Change in net position	-	5,837	5,837	(27,113)
Net position (deficit), beginning of year	100,000	30,949	130,949	158,062
Net position (deficit), end of year	\$ 100,000	36,786	136,786	130,949

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

NOTES TO BASIC FINANCIAL STATEMENTS

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Introduction

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

A. *The Financial Reporting Entity*

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

Individual Component Unit Disclosures

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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

A. *The Financial Reporting Entity (Continued)*

Individual Component Unit Disclosures (Continued)

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

Kendall County Forest Preserve District

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

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

B. *Government-Wide and Fund Financial Statements*

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

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

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

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

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

The County reports the following major governmental funds:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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

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

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

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

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

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

D. Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2019 became due and payable in two installments, generally in June and September 2020. The owner of the real property of January 1 (lien date) in any year is liable for taxes of that year.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

D. *Property Taxes (Continued)*

The 2019 levy was approved on December 17, 2019. 2019 property taxes levied in the amount of \$22,000,908 are reflected as revenues in fiscal year 2020 and collections amounted to \$21,962,952. Amounts not collected by the Collector by November 30, 2020 are either under tax objection or forfeiture. Distributions of these tax objections and forfeiture amounts are recognized as revenue in the year of distribution since collection is uncertain.

The 2020 levy was approved on November 17, 2020. Property taxes levied in 2020 in the amount of \$22,341,592 have been recognized as receivables and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2021.

E. *Capital Assets*

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

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

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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

F. Long-Term Liabilities

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

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

G. Budget and Appropriations

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

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

H. Cash and Cash Equivalents

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

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

I. Investments

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

Investments are stated at fair value, except money market investments and participating interest-earning investment contracts that have a remaining maturity at the time of purchase of one year or less, which are reported at amortized cost. Certificates of deposit are stated at cost, which approximates fair value.

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

J. Inventory and Prepaid Items

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

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

K. Compensated Absences

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

L. Pensions

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

M. Deferred Outflows / Inflows of Resources

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

1. Deferred property taxes related to the 2020 property tax levy are reported as deferred inflows on the government-wide financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

N. *Net Position*

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

1. Net investment in capital assets – consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvements of those assets. Net investment in capital assets is calculated as follows:

Land and construction in progress	\$	11,999,423
Other capital assets, net of accumulated depreciation		131,862,801
Less:		
Bonds payable		(24,211,965)
Unamortized gain on bond refunding		(1,915,461)
Capital lease payable		(23,324)
Total net investment in capital assets	\$	<u>117,711,474</u>

2. Restricted net position – consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or (2) law through constitutional provisions or enabling legislation. Restricted net position consists of the following at November 30, 2020:

Restricted by:		
State statutes and enabling legislation	\$	27,942,586
Bond agreements		2,130,834
Grantor requirements		2,501,609
Donor requirements		78,027
Total restricted	\$	<u>32,653,056</u>

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

O. *Fund Balance*

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

1. Non-spendable

This classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) are legally or contractually required to be maintained intact. Fund balances are considered non-spendable for the following purposes at November 30, 2020:

Inventory	\$	5,535
Prepaid expenses		<u>401,205</u>
Total	\$	<u><u>406,740</u></u>

2. Restricted

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

Fund balances are restricted for the following purposes at November 30, 2020:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$	3,583,810
Transportation Sales Tax		5,291,583
Public Safety Sales Tax		4,010,680
County Health and Human Services		3,277,246
Bond agreements - Courthouse Debt Service		1,975,642

Non-major funds:

State statutes and enabling legislation		12,177,775
Bond agreements - Courthouse Debt Service		155,192
Grant imposed restrictions		<u>2,542,553</u>

Total	\$	<u><u>33,014,481</u></u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

O. Fund Balance (Continued)

3. Committed

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

Fund balances are committed for the following purposes at November 30, 2020:

Nonmajor Funds:	
Capital Improvements	\$ 1,250,846
Animal Control Capital Improvement	3,551
County Buildings	2,861,194
Public Safety Capital Improvement	<u>1,126,048</u>
Total	<u>\$ 5,241,639</u>

4. Assigned

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

O. *Fund Balance (Continued)*

5. Unassigned:

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

Fund balances unassigned at November 30, 2020 as follows:

Major Funds:	
General Fund	\$ 19,883,539
Nonmajor Funds:	
County Highway Fund	(5,459)
Economic Development Commission Fund	(28,441)
HIDTA Grant Fund	(54,745)
Traffic Enforcement Fund	(7,175)
Family Violence Coordinator Council Grant Fund	(13,239)
Law Library Fund	(9,472)
County Clerk Death Certificate Fund	(113)
Sheriff Special Assignment Fund	(6,050)
Census 2020 Grant Fund	(431)
	<hr/>
Total Unassigned Fund Balance	<u>\$ 19,758,414</u>

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

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

P. *Use of Estimates in Preparing Financial Statements*

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

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

Q. *Program Revenues*

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

R. *Comparative Data*

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

NOTE 2: CASH AND INVESTMENTS

The investment and deposit of County monies is governed by provisions of the Illinois Compiled Statutes. In accordance with these provisions, all County monies must be invested in one or more of the following:

- A. Interest-bearing savings accounts, interest-bearing certificates of deposit or interest-bearing time deposits constituting direct obligations of any bank as shall have been selected and designated under the terms of the statutes and as shall have complied with the requirements thereof;
- B. Shares or other forms of securities legally issuable by savings and loan association incorporated under the laws of this state or any other state or under the laws of the United States, provided such shares or securities are insured by the Federal Depository Insurance Corporation (FDIC);
- C. Bonds, notes, certificates of indebtedness, treasury bills or other securities now or hereafter issued, which are guaranteed by the full faith and credit of the United States of America as to principal and interest;
- D. Short-term discount obligations of the Federal National Mortgage Association.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it.

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Custodial Credit Risk – Deposits - Continued

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

As of November 30, 2020, none of the County’s bank balance of \$37,026,486, was exposed to custodial credit risk because it was either insured or collateralized by securities held by the pledging financial institution.

Investments

As of November 30, 2020, the County’s investments were as follows:

	<u>Total</u>
Certificates of Deposit	\$ 75,037
Illinois Funds Money Market	11,899,982
Money Market Mutual Funds	<u>4,304,143</u>
Total investments	<u>\$ 16,279,162</u>

Interest Rate Risk

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

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

	<u>Remaining Maturity</u>				<u>Total</u>
	<u>1 year or less</u>	<u>1-5 years</u>	<u>5-10 years</u>	<u>>10 years</u>	
Certificates of Deposit	\$ -	75,037	-	-	75,037
Illinois Funds Money Market	11,899,982	-	-	-	11,899,982
Money Market Mutual Funds	4,304,143	-	-	-	<u>4,304,143</u>
Total	<u>\$ 16,204,125</u>	<u>75,037</u>	<u>-</u>	<u>-</u>	<u>16,279,162</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Credit Risk

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

<u>Investment Type</u>	<u>Total</u>	<u>AAAm</u>	<u>Unrated</u>
Certificates of Deposit	\$ 75,037	-	75,037
Illinois Funds Money Market	11,899,982	11,899,982	-
Money Market Mutual Fund	4,304,143	4,304,143	-
Total	<u>\$ 16,279,162</u>	<u>16,204,125</u>	<u>75,037</u>

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, 2020, there are no investments with custodial credit risk in that all of its investments are insured.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

The County's certificates of deposit, valued at \$75,037, are the only investments measured at fair value as of November 30, 2020.

The fair value of certificates of deposit at November 30, 2020, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2020 was as follows:

	Primary Government			Balance as of November 30, 2020
	Balance as of December 1, 2019	Additions	Deletions / Transfers	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,737,178	30,000	-	7,767,178
Work in progress	8,920,986	4,232,245	(8,920,986)	4,232,245
Total capital assets not being depreciated	<u>16,658,164</u>	<u>4,262,245</u>	<u>(8,920,986)</u>	<u>11,999,423</u>
Capital assets being depreciated:				
Buildings and improvements	104,352,980	-	-	104,352,980
Road network	65,753,645	10,937,285	-	76,690,930
Bridge network	25,165,193	-	-	25,165,193
Vehicles	4,219,203	161,576	-	4,380,779
Equipment	6,201,732	222,440	-	6,424,172
Total capital assets	<u>205,692,753</u>	<u>11,321,301</u>	<u>-</u>	<u>217,014,054</u>
Less accumulated depreciation:				
Buildings and improvements	48,958,140	2,753,480	-	51,711,620
Road network	14,700,496	2,325,960	-	17,026,456
Bridge network	6,426,198	536,321	-	6,962,519
Vehicles	3,168,973	388,707	-	3,557,681
Equipment	5,716,746	176,231	-	5,892,977
Total accumulated depreciation	<u>78,970,553</u>	<u>6,180,700</u>	<u>-</u>	<u>85,151,253</u>
Total capital assets being depreciated, net	<u>126,722,200</u>	<u>5,140,601</u>	<u>-</u>	<u>131,862,801</u>
Governmental activities capital assets, net	<u>\$ 143,380,364</u>	<u>9,402,846</u>	<u>(8,920,986)</u>	<u>143,862,224</u>

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

Governmental activities:	
General control and administration	\$ 2,013,744
Judiciary and court related	618,122
Highways and bridges	3,028,583
Public health	95,085
Public safety	425,166
Total governmental activities	<u>\$ 6,180,700</u>

Significant capital additions for the year include several Public Safety vehicles as well as completion of various road construction projects. See Note 9 for assets under capital leases. See Note 14 regarding significant construction contracts in progress at November 30, 2020.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2020 is as follows:

Governmental Activities:	Begininng Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 24,395,000	-	2,245,000	22,150,000	2,335,000
Net premium on bonds	2,542,993	-	481,028	2,061,965	446,662
Total bonds payable	26,937,993	-	2,726,028	24,211,965	2,781,662
Net pension obligation	22,394,103	-	10,253,826	12,140,277	-
Capital leases	45,650	-	22,326	23,324	23,324
Compensated absences	726,447	1,112,886	899,651	939,682	-
Total	\$ 50,104,193	1,112,886	13,901,831	37,315,248	2,804,986

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds

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

General obligation bonds outstanding at November 30, 2020 are as follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/20</u>
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	\$ 3,650,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	13,795,000
Refunding Series 2019A	9/5/2019	3,210,000	4.00	12/1/2022	2,075,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	2,630,000
Total					<u>\$ 22,150,000</u>

2016 Crossover Refunding of Series 2008 Bonds

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

2017 Crossover Refunding of Series 2007B and 2009 Bonds

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

Alternative Revenue Source Series 2019A Refunding Bonds

On September 5, 2019, the County entered an agreement to issue \$3,210,000 of General Obligation Bonds (Alternative Revenue Source), Series 2019A at an interest rate of 4.0%. The Refunding Bonds were used to defease the outstanding balance of the Series 2010 Crossover Refunding Bonds.

Alternative Revenue Source Series 2019B Refunding Bonds

On September 5, 2019, the County entered an agreement to issue \$2,800,000 of General Obligation Bonds (Alternative Revenue Source), Series 2019B at a variable interest rate (2.35 – 4.00%). The Refunding Bonds were used to defease outstanding balance of the Series 2010 Crossover Refunding Bonds.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Debt service requirements to maturity are as follows:

Year Ending November 30,	Bonds Payable	
	Principal	Interest
2021	\$ 2,335,000	961,035
2022	2,435,000	863,110
2023	2,565,000	746,085
2024	2,685,000	633,785
2025	2,800,000	506,110
2026-2030	8,770,000	737,150
2031-2032	560,000	19,858
	<u>\$ 22,150,000</u>	<u>4,467,133</u>

Debt Defeasance

Prior Year Defeasance

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

NOTE 6: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 5.750%. The legal debt margin limitation is as follows for the fiscal year ended November 30, 2020:

Assessed valuation (2019)	<u>\$ 3,432,921,537</u>
Statutory debt limitation (5.750%)	\$ 197,392,988
Amount of debt applicable to debt limitation	
County	22,150,000
KCFPD	<u>32,825,000</u>
Total amount of debt applicable to debt limitation	<u>54,975,000</u>
Legal Debt Margin	<u>\$ 142,417,988</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2020**

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF

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

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

Plan Description

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

Benefits Provided

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

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

Membership

As of December 31, 2019, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	211	41	12
Inactive, non-retired members	200	30	4
Active members	<u>251</u>	<u>100</u>	<u>3</u>
Total	<u>662</u>	<u>171</u>	<u>19</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Contributions

As set by statute, the County's Regular, SLEP, and ECO plan members are required to contribute a percent of their annual covered salary. The statute requires the County to contribute the amount necessary, in addition to member contributions, to finance the retirement coverage of its own employees. The required contribution rates and actual County contributions for calendar year 2019 and the fiscal year ended November 30, 2020 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
Employer required contribution rate for 2019	7.89%	20.09%	26.17%	N/A
Employer required contribution rate for 2020	9.30%	23.29%	33.58%	N/A
Actual contributions for 2019:				
County	\$ 805,915	1,768,010	97,764	2,671,689
Forest Preserve District	35,505	-	-	35,505
KenCom	141,421	-	-	141,421
Total	<u>\$ 982,841</u>	<u>1,768,010</u>	<u>97,764</u>	<u>2,848,615</u>
Actual contributions for fiscal year 2020:				
County	\$ 1,018,169	2,090,790	124,751	3,233,710
Forest Preserve District	28,829	-	-	28,829
KenCom	171,253	-	-	171,253
Total	<u>\$ 1,218,251</u>	<u>2,090,790</u>	<u>124,751</u>	<u>3,433,792</u>

Payable to the Pension Plan

At November 30, 2020, the County had \$48,992 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2020.

Net Pension Liability

At December 31, 2019, the County had net pension liabilities for each plan, determined as follows:

	RP	SLEP	ECO	Total	Plan Allocation		
					KCFPD	KenCom	Primary Government
Total Pension Liability	\$ 56,406,601	61,861,362	6,410,401	124,678,364	1,528,619	9,166,073	113,983,672
Plan Fiduciary Net Position	54,453,764	52,187,081	5,844,320	112,485,165	1,475,697	8,848,738	102,160,730
Net Pension Liability (Asset)	<u>\$ 1,952,837</u>	<u>9,674,281</u>	<u>566,081</u>	<u>12,193,199</u>	<u>52,922</u>	<u>317,335</u>	<u>11,822,942</u>

The net pension liabilities were measured as of December 31, 2019, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2019. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Changes in the Net Pension Liabilities

Schedules of changes in the net pension liability for each plan for the calendar year ending December 31, 2019, are included as Required Supplementary Information in this report. Below is a summary of changes in the total net pension liability for the calendar year ending December 31, 2019.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2018	\$117,203,051	94,808,948	22,394,103
Changes for the year:			
Service cost	3,125,828	-	3,125,828
Interest on the total pension liability	8,453,798	-	8,453,798
Benefit changes	-	-	-
Differences between expected and actual experience	219,412	-	219,412
Assumption changes	-	-	-
Employer contributions	-	2,848,615	(2,848,615)
Employee contributions	-	1,294,664	(1,294,664)
Net plan investment income	-	17,355,838	(17,355,838)
Benefit payments and refunds	(4,323,725)	(4,323,725)	-
Other	-	500,825	(500,825)
Net changes	<u>7,475,313</u>	<u>17,676,217</u>	<u>(10,200,904)</u>
Balances at December 31, 2019	<u>\$124,678,364</u>	<u>112,485,165</u>	<u>12,193,199</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2019:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.35% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Actuarial Assumptions - Continued

- For Non-Disabled Retirees, the IMRF-specific rates for Mortality were developed from the RP-2017 (base year 2015) Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2019:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	5.75%
International Equity	18%	6.50%
Fixed Income	28%	3.25%
Real Estate	9%	5.20%
Alternative Investments	7%	3.60-7.60%
Cash Equivalents	<u>1%</u>	1.85%
Total	100%	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Single Discount Rate

A Single Discount Rate of 7.25% was used to measure the total pension liability. The projection of cash flow used to determine this Single Discount Rate assumed that the plan members' contributions will be made at the current contribution rate, and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. The Single Discount Rate reflects:

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

For purposes of the December 31, 2019 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	2.75%	2.75%	2.75%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	Regular Plan		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 63,964,977	56,406,601	50,252,226
Plan Fiduciary Net Position	54,453,764	54,453,764	54,453,764
Net Pension Liability/(Asset)	<u>\$ 9,511,213</u>	<u>1,952,837</u>	<u>(4,201,538)</u>
Primary Government	\$ 7,707,887	1,582,579	(3,404,926)
KCFPD	257,754	52,922	(113,862)
KenCom	1,545,572	317,336	(682,750)
Total	<u>\$ 9,511,213</u>	<u>1,952,837</u>	<u>(4,201,538)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

SLEP Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 71,495,936	61,861,362	54,057,716
Plan Fiduciary Net Position	52,187,081	52,187,081	52,187,081
Net Pension Liability/(Asset)	<u>\$ 19,308,855</u>	<u>9,674,281</u>	<u>1,870,635</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 7,176,371	6,410,401	5,770,978
Plan Fiduciary Net Position	5,844,320	5,844,320	5,844,320
Net Pension Liability/(Asset)	<u>\$ 1,332,051</u>	<u>566,081</u>	<u>(73,342)</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 142,637,284	124,678,364	110,080,920
Plan Fiduciary Net Position	112,485,165	112,485,165	112,485,165
Net Pension Liability/(Asset)	<u>\$ 30,152,119</u>	<u>12,193,199</u>	<u>(2,404,245)</u>
Primary Government	\$ 28,348,793	11,822,941	(1,607,633)
KCFPD	257,754	52,922	(113,862)
KenCom	1,545,572	317,336	(682,750)
Total	<u>\$ 30,152,119</u>	<u>12,193,199</u>	<u>(2,404,245)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

For the year ended November 30, 2020, the total pension expense for all plans was \$3,475,664, of which \$3,359,175 was recognized by the Primary Government, \$17,576 was recognized by the Component Unit, and \$98,913 was recognized by KenCom. At November 30, 2020, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 2,236,588	1,311,724
Changes in assumptions	7,600,797	11,621,091
Net difference between projected and actual earnings on pension plan investments	<u>2,464,669</u>	<u>679,652</u>
Total deferred amounts to be recognized in pension expense in future periods	12,302,054	13,612,467
Contributions subsequent to the measurement date	<u>3,421,982</u>	<u>-</u>
Total deferred amounts related to pensions	<u><u>\$ 15,724,036</u></u>	<u><u>13,612,467</u></u>

In the table above, \$3,421,982 reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended November 30, 2021. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2020	\$ (753,437)	79,687	(15,550)	(689,300)
2021	(450,177)	23,136	(77,234)	(504,275)
2022	387,796	710,897	27,199	1,125,892
2023	(1,042,753)	(534,247)	(121,700)	(1,698,700)
2024	-	465,378	-	465,378
Thereafter	-	(9,408)	-	(9,408)
Total	<u><u>\$ (1,858,571)</u></u>	<u><u>735,443</u></u>	<u><u>(187,285)</u></u>	<u><u>(1,310,413)</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

Deferred outflows and inflows for the Regular Plan were allocated based on the percentage of the calendar year 2019 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 4,876,799	275,757	961,511	6,114,067
Deferred inflows	(5,393,138)	(304,953)	(1,063,529)	(6,761,620)
Net deferred outflows/(inflows)	<u>\$ (516,339)</u>	<u>(29,196)</u>	<u>(102,018)</u>	<u>(647,553)</u>

The Regular Plan reported \$1,211,205 of contributions subsequent to the measurement date as deferred outflows of resources related to pensions. The contributions were allocated based on the percentage of the 2019 calendar year contributions as follows:

Primary Government	\$ 1,022,425
KCFPD	28,829
KenCom	<u>159,951</u>
Total contributions subsequent to the measurement date	<u>\$ 1,211,205</u>

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 ten former employees have chosen to stay in the government's health insurance plan. Therefore, there has been low utilization, and therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any net OPEB liability as of November 30, 2020.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 9: LEASE AGREEMENTS

KenCom 911

The County has a lease with KenCom in the amount of \$100,000 per year. KenCom makes quarterly payments of \$25,000 to the County effective September 1, 2012 – August 1, 2022. The lease is for the build out of the public safety center basement for emergency 911 purposes. The construction was funded by the County and is being reimbursed over a ten-year period and provides for the option of two five-year extensions, one of which has been extended in fiscal year 2020 through August 31, 2027. With the extension, the quarterly payment amounts will follow the schedule provided below.

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

<u>Year Ending November 30,</u>		
2021	\$	100,000
2022		86,250
2023		45,281
2024		46,412
2025		47,572
2026-2027		86,017

Capital lease obligations

The County has entered into various capital leasing agreements for equipment with John Deere. The scheduled minimum lease payments under the agreements include interest ranging from 4.25%-4.50%, and mature at various dates through June of 2021. The cumulative amount of assets acquired under the capital leases described above amounted to \$141,116 with \$117,792 of accumulated depreciation as of November 30, 2020.

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

Annual debt service requirements to maturity are as follows:

<u>Fiscal Year Ending November 30,</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 23,324	1,040
Total	\$ 23,324	1,040

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 9: LEASE AGREEMENTS – (CONTINUED)

Operating Leases

The County has the following operating leases:

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

As the Konica Minolta copier leases terminate, they are continuing on a month-to-month basis, and do not require future minimum lease payments. Total expense reported under these lease agreements for the year ended November 30, 2020 was \$73,485.

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

Fiscal Year Ending November 30,	
2021	\$ 9,036
2022	7,080
2023	6,803
2024	2,986
Total	<u>\$ 25,905</u>

NOTE 10: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS

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

The Restricted Economic Development Grant Fund and the CSBG Revolving Loan Fund have loans funded with the proceeds of grants specifically authorizing economic development and community service activities. Normally, these notes are issued in varying amounts with interest ranging from 0% to 6.25% for loan periods of 20 years or less. At November 30, 2020, the outstanding balance was \$147,197.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

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

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

Fiscal Year Ending November 30,	
2021	\$ 10,689
2022	19,774
2023	13,679
2024	7,903
2025	8,052
2026-2030	42,610
2031-2035	44,490
	<u>\$ 147,197</u>

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2020	Actual 2020	Excess
County Highway Fund	\$ 1,704,882	1,841,231	136,349
Economic Development Commission Fund	75,913	76,115	202
Tuberculosis Fund	15,000	20,564	5,564
Child Support Collections Fund	78,535	90,028	11,493
Law Library Fund	64,355	67,981	3,626
GIS - Recorder Fund	48,876	54,253	5,377
Sheriff DUI Fund	16,675	42,384	25,709
Rental Housing Support Program Fund	171,000	239,850	68,850
HIDTA Grant Fund	1,275,159	2,031,036	755,877
HAVA Grant Fund	50,000	213,817	163,817
Sheriff Special Assignment Fund	30,500	35,785	5,285
County Clerk Automation Fund	33,532	35,060	1,528
SCAAP Grant Fund	3,722	7,719	3,997
Juvenile Justice Grant Fund*	-	181	181
IDOT CPS Grant Fund*	-	55	55
Capital Improvement Fund	403,300	525,305	122,005
Animal Control Capital Improvement Fund	190,000	228,243	38,243
Administrative Debt Service Fund	273,410	273,710	300

*No budget adopted for this fund for the year ended November 30, 2020.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 11: STEWARDSHIP & ACCOUNTABILITY - CONTINUED

Deficit Fund Equity

As of November 30, 2020, the County Highway Fund (\$5,459), the Economic Development Commission Fund (\$28,441), the Law Library Fund (\$9,472), the County Clerk Death Certificate Surcharge Fund (\$113), the HIDTA Grant Fund (\$54,745), the Sheriff's Special Assignment Fund (\$6,050), the Traffic Enforcement Fund (\$7,175), the Census 2020 Grant Fund (\$431), and Family Violence Coordinator Council Grant Fund (\$13,239) had deficit fund balances.

NOTE 12: INTER-FUND TRANSACTIONS

The County has due to / due from balances between the General Fund and Non-major Special Revenue Funds at November 30, 2020. The due to / due from balances are to cover the negative cash balances of some Non-major Fund accounts. The due to / due from balances are as follows:

Fund	Due from Other Funds	Due to Other Funds
Governmental Activities:		
Major funds:		
General	\$ 510,252	-
Non-major Special Revenue Funds	-	510,252
	<u>\$ 510,252</u>	<u>510,252</u>

Below are the inter-fund transfers for the year ended November 30, 2020:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Activities:		
Major funds:		
General	\$ 3,595,500	2,767,859
IMRF and Social Security	-	579,328
Transportation Sales Tax	50,000	-
Public Safety Sales Tax	5,195,123	-
County Health and Human Services	1,148,612	860,143
Courthouse Debt Service	-	1,760,650
Non-major Special Revenue Funds	1,631,606	5,652,861
	<u>\$ 11,620,841</u>	<u>11,620,841</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2020

NOTE 12: INTER-FUND TRANSACTIONS – (CONTINUED)

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

NOTE 13: RISK MANAGEMENT

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

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

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

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

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

NOTE 14: CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

During the year ended November 30, 2014, the County began the extension of Eldamain Road. The estimated total cost of the project currently contracted is \$11.7 million. As of November 30, 2020, the County has expended \$9.4 million related to these contracts, \$6.8 of which has been capitalized on the government-wide financial statements as part of the County's Road Network, and \$2.8 million has been capitalized and reported as part of the County's Bridge Network.

During the year ended November 30, 2018, the County signed a contract for widening and resurfacing of Grove Road, with a total original estimated cost of \$4.3 million. As of November 30, 2020, the County has expended \$4.9 million related to these contracts, of which \$2.1 million has been capitalized as part of the County's Road Network, and \$2.8 million is reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2020 The County began several projects that are reported as Construction in Progress on the government-wide financial statements. These projects included the Ridge and Holt Road intersection, the Van Emmon Road project, and the County Boardroom Renovation project. The Construction in Progress related to these projects totaled \$1.4 million.

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 15: DYNEGY AGREEMENT

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

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES

Future Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has yet to determine the effect of this Statement.

GASB Statement No. 87, *Leases* improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The County has not determined the effect of this Statement.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD)

The following is a summary of disclosures applicable to the Kendall County Forest Preserve District, which is included in the accompanying financial statements as a discretely presented component unit.

CASH AND INVESTMENTS

Custodial Credit Risk - Deposits

KCFPD's custodial credit risk policy is included in a formal written investment and cash management plan. As of November 30, 2020, KCFPD's bank balance was \$6,713,449 and fully collateralized.

Investments

As of November 30, 2020, the KCFPD's investments were as follows:

	Statement of Net Position	Statement of Fiduciary Net Position	Total
Local Gov't Investment Pool	\$ 379,145	-	379,145
Total investments	<u>\$ 379,145</u>	<u>-</u>	<u>379,145</u>

Interest Rate Risk

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 KCFPD's investments by maturity.

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Local Gov't Investment Pool	\$ 379,145	-	-	-	379,145
Total	<u>\$ 379,145</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>379,145</u>

Credit Risk

Presented below is the actual rating as of year-end for each investment type:

Investment Type	Component Unit (KCFPD)		
	Total	AAAm	Unrated
Local Gov't Investment Pool	\$ 379,145	379,145	-
Total	<u>\$ 379,145</u>	<u>379,145</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED

CHANGES IN CAPITAL ASSETS

Capital asset activity for the Kendall County Forest Preserve District for the year ended November 30, 2020 was as follows:

	Balance as of December 1, 2019	Additions	Deletions / Transfers	Balance as of November 30, 2020
Capital assets not being depreciated:				
Land	\$ 69,061,346	42,835	-	69,104,181
Total capital assets not being depreciated	<u>69,061,346</u>	<u>42,835</u>	<u>-</u>	<u>69,104,181</u>
Capital assets being depreciated:				
Improvements	4,484,352	539,991	-	5,024,343
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	-	-	449,396
Artifacts and antiques	30,280	-	-	30,280
Total depreciable capital assets	<u>8,419,790</u>	<u>539,991</u>	<u>-</u>	<u>8,959,781</u>
Less accumulated depreciation:				
Improvements	2,603,117	181,495	-	2,784,612
Buildings	1,605,872	155,674	-	1,761,546
Equipment	389,774	22,370	-	412,144
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>4,629,043</u>	<u>359,539</u>	<u>-</u>	<u>4,988,582</u>
Total capital assets being depreciated, net	<u>3,790,747</u>	<u>180,452</u>	<u>-</u>	<u>3,971,199</u>
Total capital assets, net	<u>\$ 72,852,093</u>	<u>223,287</u>	<u>-</u>	<u>73,075,380</u>

Depreciation expense of \$359,539 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: **DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED**

LEGAL DEBT MARGIN

The statutory debt limitation for the KCFPD is 5.750%, and is as follows for the fiscal year ended November 30, 2020:

Assessed valuation (2019)	<u>\$ 3,432,921,537</u>
Statutory debt limitation (5.750%)	\$ 197,392,988
Amount of debt applicable to debt limitation	
County	22,150,000
KCFPD	<u>32,825,000</u>
Total amount of debt applicable to debt limitation	<u>54,975,000</u>
Legal Debt Margin	<u>\$ 142,417,988</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2020 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 35,860,000	-	3,035,000	32,825,000	3,295,000
Net premium on bonds	1,827,812	-	495,215	1,332,597	428,976
Total bonds payable	<u>37,687,812</u>	<u>-</u>	<u>3,530,215</u>	<u>34,157,597</u>	<u>3,723,976</u>
Net pension obligation	318,397	-	265,475	52,922	-
Compensated absences	27,588	21,873	20,367	29,094	-
Governmental activity					
Long-term liabilities	<u>\$ 38,033,797</u>	<u>21,873</u>	<u>3,816,057</u>	<u>34,239,613</u>	<u>3,723,976</u>

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

General obligation bonds outstanding at November 30, 2020 are as follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/20</u>
Series 2012	4/10/2012	\$ 2,925,000	2.00-3.00	1/1/2023	\$ 1,220,000
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	8,965,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,705,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	13,935,000
Total					<u>\$ 32,825,000</u>

Bond Series 2012 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2021	\$ 385,000	42,075	427,075
2022	405,000	30,825	435,825
2023	430,000	18,975	448,975
	<u>\$ 1,220,000</u>	<u>91,875</u>	<u>1,311,875</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2015 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2021	\$ 45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 8,965,000</u>	<u>2,193,827</u>	<u>11,158,827</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2021	\$ 100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,705,000</u>	<u>1,386,556</u>	<u>10,091,556</u>

Bond Series 2017 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2021	\$ 2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 13,935,000</u>	<u>1,511,375</u>	<u>15,446,375</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2020

NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) - CONTINUED

LONG-TERM DEBT – (CONTINUED)

Debt Defeasance

Prior Year Defeasance

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

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through June 10, 2021, the date the financial statements were available to be issued. No amounts were required to be recorded or disclosed in the financial statements as of November 30, 2020 as a result of events occurring between December 1, 2020 and June 10, 2021.

REQUIRED SUPPLEMENTARY INFORMATION

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Adjusted Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 24,943,713	25,214,340	28,058,860	26,975,624
Expenditures	27,184,128	27,515,310	26,605,569	25,358,718
Excess (deficiency) of revenues over (under) expenditures	(2,240,415)	(2,300,970)	1,453,291	1,616,906
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax	1,822,523	1,822,523	1,822,523	1,822,523
Probation	30,000	30,000	30,000	50,000
Health Department	471,840	471,840	513,709	414,359
VAC	25,944	25,944	25,745	28,356
Animal Control	53,280	53,280	56,159	51,257
Court Security	34,000	34,000	24,741	70,000
GIS Mapping	59,507	59,507	45,688	35,597
Court Automation	-	-	-	47,740
County Building	239,478	239,478	239,478	-
Drug Court	9,840	9,840	9,816	14,727
Total transfers in	2,746,412	2,746,412	2,767,859	2,534,559
Transfers out:				
Administrative Debt Service	(113,100)	(113,100)	(113,100)	(140,000)
Capital Improvement	(150,000)	(150,000)	(150,000)	(150,000)
Public Safety Capital Improvement	-	(1,100,000)	(1,100,000)	-
Economic Development	(25,500)	(25,500)	(25,500)	(25,000)
Kendall Area Transit	(25,500)	(25,500)	(25,000)	(25,500)
27th Payroll	(70,000)	(70,000)	(70,000)	(70,000)
Building	(35,000)	(1,935,000)	(1,935,000)	(1,100,000)
Senior Levy	-	-	-	(18,000)
County Election	-	-	-	(100,000)
Treatment Alternative Care	-	-	-	(100,000)
Courthouse Debt Service	(176,900)	(176,900)	(176,900)	(150,000)
Total transfers out	(596,000)	(3,596,000)	(3,595,500)	(1,878,500)
Total other financing sources (uses)	2,150,412	(849,588)	(827,641)	656,059
Net change in fund balance	\$ (90,003)	(3,150,558)	625,650	2,272,965
Fund balance, beginning of year			19,659,094	17,386,129
Fund balance, end of year			\$ 20,284,744	19,659,094

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 10,982,697	10,982,697	10,963,993	11,484,403
Intergovernmental:				
Retailers' occupation tax	550,000	550,000	498,516	558,794
County supplemental sales tax	3,105,000	3,105,000	3,144,547	3,133,588
Illinois income tax	2,300,000	2,300,000	2,725,091	2,669,172
Illinois replacement tax	390,000	390,000	387,486	433,829
State use tax	700,000	700,000	1,043,957	832,623
Cannabis tax	-	-	13,349	-
HIDTA reimbursement	25,503	25,503	36,089	25,908
State's attorney salary	147,117	147,117	154,598	149,828
Probation officer salary	512,751	512,751	915,656	389,554
Supervisor of assessments	42,350	42,350	45,000	43,809
Election judges	-	-	28,080	12,330
Probation board and care	10,000	10,000	1,500	16,082
Public defender salary	102,090	102,090	105,847	102,986
Probation officer salary	16,000	16,000	13,833	16,673
St comp/reimburse PTI	4,000	4,000	5,826	1,942
Crime Victims' Assistance Grant	21,427	21,427	-	-
State's attorney miscellaneous revenue	1,000	1,000	6,398	56
State's attorney grant reimbursement	-	21,427	10,000	-
Drug Court grant	-	-	-	8,093
CURES revenue	-	-	1,034,502	-
ESDA reimbursement from IEMA	40,000	40,000	77,053	24,307
Total intergovernmental	7,967,238	7,988,665	10,247,328	8,419,574
Fees, fines, and charges:				
County treasurer	21,000	21,000	42,308	40,231
County clerk and recorder	325,000	459,000	485,431	363,536
Circuit court clerk	1,350,000	1,350,000	990,181	971,983
Sheriff	170,000	170,000	75,092	209,205
Sheriff - miscellaneous	4,500	4,500	1,763	5,343
Zoning board of appeals	12,000	12,000	14,607	14,413
Corrections department	109,500	109,500	158,200	83,056
State's Attorney trial fee	300	300	215	225
Technology	-	-	4,523	4,470
KenCom technology reimbursement	-	90,000	86,022	50,578
Circuit clerk GPS service fee	5,500	5,500	6,379	5,667
Circuit court system fee	-	-	14,384	29,592
Public defender fee	16,000	16,000	5,640	9,689
Sheriff's bond fee	-	11,700	8,688	11,923
Fines and forfeitures	306,000	306,000	259,053	272,996
Property tax late payment penalties	325,000	325,000	1,169,878	910,975
Periodic imprisonment fee	12,000	12,000	19,389	13,972
Merit commission fee	-	-	240	-

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 1,000	1,000	358	1,002
Security detail income	35,000	35,000	9,065	46,120
Federal inmate revenue	2,044,000	2,044,000	2,149,334	2,440,910
Federal mileage reimbursement	13,114	13,114	8,734	24,467
Federal inmate transport fees	126,464	126,464	101,093	151,585
Total fees, fines, and charges	<u>4,876,378</u>	<u>5,112,078</u>	<u>5,610,577</u>	<u>5,661,938</u>
Licenses and permits:				
Liquor licenses	21,500	21,500	19,000	23,600
Zoning, planning, and building permits	68,000	68,000	101,765	95,811
PB&Z - recording fees	1,200	1,200	1,328	1,310
County real estate transfer tax	425,000	425,000	461,988	466,924
Franchise tax	218,500	218,500	252,894	222,682
Total licenses and permits	<u>734,200</u>	<u>734,200</u>	<u>836,975</u>	<u>810,327</u>
Interest on investments	<u>200,000</u>	<u>200,000</u>	<u>147,405</u>	<u>367,097</u>
Other revenue:				
Postage reimbursements	80,500	80,500	77,866	79,715
Recorder's miscellaneous	35,000	48,500	107,990	44,899
Compost fees	20,000	20,000	28,637	29,447
Assessment office miscellaneous	3,000	3,000	5,800	5,455
Employee insurance reimbursement	-	-	1,228	28,472
Facility management miscellaneous	-	-	1,257	1,083
UCCI reimbursements	3,000	3,000	1,250	-
Sheriff bond fee	11,700	11,700	-	-
Other revenues	30,000	30,000	28,554	43,214
Total other revenue	<u>183,200</u>	<u>196,700</u>	<u>252,582</u>	<u>232,285</u>
Total revenues	<u>\$ 24,943,713</u>	<u>25,214,340</u>	<u>28,058,860</u>	<u>26,975,624</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Facilities management	\$ 1,054,704	1,274,400	1,221,227	1,108,658
Building and zoning	217,333	217,333	201,158	187,423
County Clerk and Recorder	179,628	179,666	172,109	159,986
County Board	142,600	142,600	127,652	133,698
Regional Office of Education	86,805	86,805	87,121	78,508
Farmland Review Board	353	353	105	153
Corrections	4,964,965	4,964,965	4,856,868	4,603,507
Sheriff	6,163,317	6,163,317	6,220,286	5,938,760
Merit Commission	5,905	5,905	10,218	24,331
Circuit Court Judge	327,635	327,635	271,983	263,756
Circuit Court Clerk	569,087	569,084	564,557	572,056
Coroner	180,658	180,658	174,382	156,227
Combined court services	1,345,505	1,345,505	1,204,325	1,212,594
Public Defender	528,431	528,431	526,398	516,377
State's Attorney	1,628,858	1,628,858	1,549,687	1,526,501
Utilities	808,109	817,793	922,738	744,850
Board of Review	77,485	77,485	70,242	64,662
County Treasurer	489,409	489,409	472,165	464,290
Soil and water conservation	60,000	60,000	60,000	31,360
Employee health insurance	3,368,038	3,368,038	3,445,298	3,331,305
Unemployment compensation	35,000	35,000	20,659	2,301
Auditing and accounting	55,150	55,150	55,150	52,950
General insurance and bonds	6,000	6,000	3,180	6,453
KenCom IGA	1,947,480	1,947,480	1,948,035	1,963,494
Property tax services	90,000	90,000	85,273	85,472
Chief county assessor's office	306,337	306,337	312,481	299,753
Election costs	751,679	751,679	698,531	404,851
Capital expenditures	58,500	58,500	51,581	115,369
Emergency management agency	89,558	89,558	87,201	36,643
Office of administrative services	351,453	351,453	325,322	337,369
Technology services	707,600	809,367	767,102	724,616
CASA contractual services	12,000	12,000	12,000	12,000
Jury commission	57,070	57,070	46,416	38,556
Postage county building	30,500	30,500	34,119	159,889
Contingency	486,976	486,976	-	-
Total expenditures	\$ 27,184,128	27,515,310	26,605,569	25,358,718

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Facilities management:				
Salaries:				
Office head	\$ 110,560	110,560	110,964	108,387
Maintenance	339,757	339,757	339,882	348,490
Clerical	42,203	42,203	42,266	41,372
Overtime	9,000	9,000	11,915	11,081
Office supplies	200	200	179	137
Utilities	-	-	-	95
Mileage	800	800	642	654
Training	500	500	-	-
County supplies	115,000	184,211	221,135	116,919
Postage	50	50	116	29
Cellular phones	7,500	7,500	6,151	6,460
Equipment maintenance and repairs	67,500	97,985	71,687	87,266
Vehicle maintenance	4,294	4,294	3,476	3,699
Equipment rental	1,000	1,000	-	-
Contractual services	356,340	476,340	412,814	384,069
Total facilities management	1,054,704	1,274,400	1,221,227	1,108,658
Building and zoning:				
Salaries:				
Planners	70,338	70,338	70,596	68,952
Compliance officers	69,130	69,130	64,311	58,609
Clerical	28,340	28,340	20,222	27,529
ZBA per diem	3,200	3,200	2,535	1,850
Mileage	150	150	-	44
Supplies	1,700	1,700	2,124	1,772
Postage	1,000	1,000	1,084	1,278
Equipment	650	650	682	-
Plumbing inspection	14,000	14,000	16,050	14,840
Vehicle maintenance and repairs	2,500	2,500	4,720	2,046
Training	1,000	1,000	740	279
Dues	775	775	820	508
Conferences	2,000	2,000	25	1,111
Books and subscriptions	-	-	273	-
Engineering consultants	15,000	15,000	10,270	3,428
Regional plan commission	500	500	641	108
Legal publications	2,000	2,000	1,313	1,661
Cellular phone	1,300	1,300	1,479	614
NPDES annual permit fee	1,000	1,000	1,000	1,000
Recording expenditures	1,200	1,200	1,183	1,024
Zoning board of appeals	500	500	-	303

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 500	500	500	207
Refunds	50	50	590	260
Ad hoc zoning	500	500	-	-
Total building and zoning	<u>217,333</u>	<u>217,333</u>	<u>201,158</u>	<u>187,423</u>
County Clerk and Recorder:				
Salaries:				
Office head	100,423	100,423	100,097	97,975
Other	34,455	34,455	37,772	34,302
Temporary	12,000	12,000	9,649	2,884
Mileage	800	800	763	653
Supplies	11,500	11,500	7,940	10,059
Postage	10,000	10,000	7,168	6,671
Dues	600	600	445	445
Conferences	750	750	-	705
Books and subscriptions	100	100	28	-
Legal publications	1,500	1,500	1,123	1,032
Contractual services	4,500	4,500	4,086	2,260
Birth and death registration	3,000	3,038	3,038	3,000
Total County Clerk and Recorder	<u>179,628</u>	<u>179,666</u>	<u>172,109</u>	<u>159,986</u>
County Board:				
Salaries:				
Chairman	12,012	12,012	12,063	13,201
Board members	21,600	21,600	21,960	22,340
Mileage	7,500	7,500	2,068	7,408
Dues and memberships	10,000	10,000	9,471	10,391
Conferences	2,000	2,000	1,111	2,462
Per diem	82,300	82,300	72,675	75,915
Liquor commissioner	1,188	1,188	1,188	-
UCCI	-	-	970	-
Miscellaneous	6,000	6,000	6,146	1,981
Total County Board	<u>142,600</u>	<u>142,600</u>	<u>127,652</u>	<u>133,698</u>
Regional Office of Education:				
Salaries and benefits	64,584	64,584	64,692	57,899
Expenditure reimbursements	22,221	22,221	22,429	20,609
Total Regional Office of Education	<u>86,805</u>	<u>86,805</u>	<u>87,121</u>	<u>78,508</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Farmland Review Board:				
Mileage	\$ 20	20	-	-
Publications	153	153	105	153
Per diem	180	180	-	-
Total Farmland Review Board	353	353	105	153
Corrections:				
Salaries:				
Deputies	3,478,308	3,478,308	3,418,279	3,385,766
Clerical	48,960	48,960	48,678	471
Overtime	80,000	80,000	84,562	85,137
Commander / sergeant	873,145	873,145	858,267	725,335
Contractual services	432,264	432,264	399,915	383,742
Medical expenditures	50,288	50,288	45,167	23,014
Food services	2,000	2,000	2,000	42
Total corrections	4,964,965	4,964,965	4,856,868	4,603,507
Sheriff				
Salaries:				
Sheriff	125,468	125,468	125,921	122,409
Chief / Commander	462,731	462,731	464,357	427,878
Deputies	3,777,714	3,777,714	3,882,674	3,628,840
Sergeants	657,932	657,932	647,748	654,167
Overtime	145,000	145,000	176,870	184,992
Security detail	35,000	35,000	8,533	39,199
Clerical	466,903	466,903	455,049	420,117
Clerical overtime	500	500	-	-
Part-time deputies	25,002	25,002	25,973	23,806
Telephone	9,585	9,585	9,739	9,244
Contractual services	56,690	56,690	53,501	52,177
Mileage and auto fuel	126,000	126,000	98,225	120,657
Office supplies	8,340	8,340	8,169	8,491
Postage	3,600	3,600	3,600	3,686
Canine expenditures	2,000	2,000	2,297	1,774
Major Crimes Taskforce	1,500	1,500	1,000	1,000
Equipment maintenance and repairs	19,900	19,900	19,070	24,216
Vehicle maintenance and repairs	51,282	51,282	48,118	52,530
Training	49,094	49,094	50,002	40,169
Dues and conferences	24,678	24,678	24,678	22,636
Legal publications and printing	1,724	1,724	1,725	2,299
Police supplies	20,552	20,552	19,784	21,459
Weapons and ammunition	19,695	19,695	19,692	20,941
Uniforms	25,053	25,053	29,075	23,453
Contract expenditures	33,025	33,025	32,084	23,430
Investigations	9,900	9,900	9,400	4,876

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Sheriff (continued):				
Subscriptions	\$ 413	413	413	348
Special response team	2,000	2,000	2,000	2,000
Drug testing	2,036	2,036	589	1,966
Total Sheriff	6,163,317	6,163,317	6,220,286	5,938,760
Merit Commission	5,905	5,905	10,218	24,331
Circuit court judge:				
Salaries:				
Court administrator	43,350	43,350	42,664	39,479
Bailiffs	98,943	98,943	91,075	95,069
Overtime	3,000	3,000	-	595
Judges	3,392	3,392	3,367	3,392
Training	2,000	2,000	1,189	-
Supplies	4,000	4,000	5,582	3,972
Conferences	10,000	10,000	-	4,169
Postage	31,500	31,500	31,340	15,867
Court reporter and transcripts	2,000	2,000	4,823	298
Judges' insurance	1,950	1,950	-	-
Judges' dues	2,500	2,500	1,725	1,350
Statutory expenditures	125,000	125,000	90,218	99,565
Total circuit court judge	327,635	327,635	271,983	263,756
Circuit Court Clerk				
Salaries:				
Office head	91,554	91,554	89,990	90,679
Other	437,533	437,530	442,027	451,823
Overtime	1,500	1,500	138	763
Mileage	1,500	1,500	94	1,379
Supplies	10,000	10,000	9,185	6,553
Postage	8,000	8,000	8,983	6,810
Dues and conferences	1,000	1,000	1,000	810
Conferences	5,000	5,000	570	2,633
Printing forms	13,000	13,000	12,570	10,606
Total Circuit Court Clerk	569,087	569,084	564,557	572,056

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Coroner:				
Salaries:				
Coroner	\$ 59,108	59,108	59,330	58,523
Deputy coroner	54,000	54,000	54,198	53,000
Per call	16,000	16,000	15,084	8,066
Postage	200	200	209	155
Supplies	1,500	1,500	1,622	1,063
Vehicle maintenance	2,500	2,500	765	791
Dues and memberships	1,400	1,400	1,254	470
Autopsies	30,000	30,000	27,125	21,915
Toxicology testing	8,000	8,000	8,479	6,314
Histology	200	200	575	-
Training	3,000	3,000	939	1,556
X-rays	250	250	-	438
Personal property disposal	1,000	1,000	1,760	686
Clothing allowance	750	750	756	588
Disposition for indigent persons	250	250	-	-
Morgue supplies	2,500	2,500	2,286	2,662
Total Coroner	180,658	180,658	174,382	156,227
Combined court services:				
Salaries:				
Court director	80,496	80,496	80,782	78,024
Probation	867,344	867,344	825,006	780,983
Clerical	156,165	156,165	148,384	151,658
Drug court officer	3,750	3,750	3,750	3,300
Supplies	6,000	6,000	5,823	6,091
Postage	2,500	2,500	2,434	2,001
Books and subscriptions	250	250	185	170
Medical expenditures	1,000	1,000	760	106
Auto expenditures	5,000	5,000	3,310	3,732
Kane juvenile detention	150,000	150,000	131,580	139,824
Contractual services	3,000	3,000	2,311	2,278
Board and care	70,000	70,000	-	44,427
Total combined court services	1,345,505	1,345,505	1,204,325	1,212,594

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Public Defender:				
Salaries:				
Public Defender	\$ 156,370	156,370	161,052	154,515
Clerical	47,307	47,307	47,477	45,929
Assistance of public defenders	276,254	276,254	278,947	268,935
Supplies	2,500	2,500	1,790	2,380
Postage	500	500	158	547
Interpreter services	1,000	1,000	48	717
Books and subscriptions	2,000	2,000	1,753	1,667
Education and conferences	4,000	4,000	450	3,530
Subpoena witness fees	500	500	-	-
Contractual services	25,000	25,000	28,888	26,766
Dues and memberships	4,000	4,000	2,906	2,741
Statutory expenditures / investigators	7,000	7,000	2,347	7,697
Transcripts	2,000	2,000	582	953
Total Public Defender	528,431	528,431	526,398	516,377
State's Attorney:				
Salaries:				
Office head salary	173,744	173,744	176,600	171,682
Assistant State's Attorney	896,060	896,060	868,041	867,400
Clerical	341,054	341,054	327,490	315,892
Stipends	51,000	51,000	42,842	44,635
Temporary help - intern	7,000	7,000	10,834	6,326
Supplies	14,500	14,500	15,113	15,796
Postage	12,000	12,000	9,718	11,753
Dues	10,500	10,500	8,545	9,425
Conferences	2,500	2,500	59	894
Books and subscriptions	4,250	4,250	4,414	3,519
Contractual services	16,500	16,500	16,533	12,239
Child advocacy board	14,000	14,000	6,935	13,060
Transcripts	15,500	15,500	12,618	11,414
Training	3,500	3,500	500	1,066
Cell phone	3,750	3,750	3,361	2,942
Trials and hearings	26,000	26,000	9,084	6,108
Appellate services	37,000	37,000	37,000	32,350
Total State's Attorney	1,628,858	1,628,858	1,549,687	1,526,501
Utilities:				
Telephones	112,395	112,395	143,902	109,200
Internet	26,005	35,689	30,288	-
Electric	492,343	492,343	574,111	459,320
Natural gas	131,351	131,351	116,217	124,179
Water	46,015	46,015	58,220	52,151
Total utilities	808,109	817,793	922,738	744,850

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 62,045	62,045	62,442	60,844
Capital equipment	2,140	2,140	-	-
Conferences and education	500	500	-	-
Supplies	800	800	-	-
Postage	2,900	2,900	724	605
Mileage	100	100	-	-
Miscellaneous	-	-	276	-
Contractual services	9,000	9,000	6,800	3,213
Total Board of Review	77,485	77,485	70,242	64,662
County Treasurer:				
Salaries:				
Office head salary	100,423	100,423	100,832	97,975
Other salaries	335,986	335,986	335,214	325,750
Mileage	500	500	141	211
Supplies	4,500	4,500	1,867	3,598
Postage	25,000	25,000	22,250	21,978
Dues	800	800	254	769
Conferences	1,700	1,700	-	427
Legal publications	3,500	3,500	1,376	1,720
Payroll forms	4,000	4,000	3,107	4,091
HR expenses	500	500	330	242
Contractual services	12,500	12,500	6,794	7,529
Total County Treasurer	489,409	489,409	472,165	464,290
Soil and water conservation	60,000	60,000	60,000	31,360
Employee health insurance premiums	3,368,038	3,368,038	3,445,298	3,331,305
Unemployment compensation	35,000	35,000	20,659	2,301
Auditing and accounting services	55,150	55,150	55,150	52,950
General insurance and bonds:				
Bonds	5,000	5,000	1,682	4,978
Notaries	1,000	1,000	1,498	1,475
Total General insurance and bonds	6,000	6,000	3,180	6,453
KenCom intergovernmental agreement:				
Intergovernmental agreement	1,775,000	1,775,000	1,775,000	1,775,000
Public safety dispatch	172,480	172,480	173,035	188,494
Total KenCom agreement	1,947,480	1,947,480	1,948,035	1,963,494
Property tax services (contractual)	90,000	90,000	85,273	85,472

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 90,000	90,000	90,323	87,625
Clerical	138,427	138,427	148,736	142,083
Overtime	1,000	1,000	-	-
Supplies	1,250	1,250	547	1,004
Mileage	270	270	385	268
Postage	21,000	21,000	20,229	17,272
Training	2,800	2,800	2,226	2,285
Dues	560	560	525	555
Books and subscriptions	30	30	-	56
Publications	38,000	38,000	35,029	36,398
Printing	9,000	9,000	7,681	8,944
Contractual services	4,000	4,000	6,800	3,263
Total Chief County Assessing Office	306,337	306,337	312,481	299,753
Election costs:				
Salaries:				
Salaries	135,579	135,579	144,402	134,414
Overtime	25,000	25,000	54,010	4,140
Extra help / overtime	75,000	75,000	74,022	10,714
Election judges per diem	136,600	136,600	121,988	41,725
Election judge mileage	1,000	1,000	899	2,114
Supplies	75,000	75,000	38,395	23,597
School for judges	2,500	2,500	-	-
Legal publications	10,000	10,000	13,173	6,277
Ballots	120,000	120,000	119,310	32,858
Contractual services	140,000	140,000	100,245	102,642
Registration supplies	5,000	5,000	1,303	4,939
Polling place rental and miscellaneous	6,000	6,000	3,535	2,675
Polling place delivery and setup	10,000	10,000	16,126	7,450
Postage	10,000	10,000	11,123	31,306
Total election costs	751,679	751,679	698,531	404,851
Capital expenditures:				
Facilities management	35,000	35,000	27,964	60,369
Treasurer	3,500	3,500	3,617	-
Technology services	10,000	10,000	10,000	-
Sheriff	10,000	10,000	10,000	55,000
Total capital expenditures	58,500	58,500	51,581	115,369

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 60,000	60,000	46,190	9,352
Clerical	7,456	7,456	7,311	7,377
Mileage / auto fuel	500	500	-	193
Supplies	1,750	1,750	21,897	1,729
Postage	-	-	-	50
Cellular phone	4,500	4,500	2,255	3,877
Vehicle repairs and maintenance	10,572	10,572	5,800	9,600
Training	1,000	1,000	1,087	1,000
Dues	450	450	155	254
Conferences	530	530	-	430
Printing	50	50	72	50
Uniforms	250	250	-	573
Radio / siren maintenance	2,500	2,500	2,434	2,158
Total Emergency Management Agency	89,558	89,558	87,201	36,643
Office of administrative services:				
Salaries:				
Administration	221,153	221,153	221,699	216,430
Other	106,705	106,705	86,272	91,888
Mileage	1,200	1,200	180	585
Supplies	1,850	1,850	1,861	1,431
Postage	500	500	191	542
Telephone	1,000	1,000	1,421	1,985
County supplies	800	800	404	1,329
Advertisements	800	800	428	250
Dues	1,655	1,655	1,818	1,720
Conferences	1,000	1,000	439	-
Books and subscriptions	315	315	483	312
Legal fees	400	400	500	-
Contractual services	750	750	-	-
Training	500	500	76	175
Employee assistance program	6,600	6,600	6,569	13,138
Employee recognition	5,500	5,500	2,708	6,977
Mayors and managers meeting	725	725	273	607
Total office of administrative services	351,453	351,453	325,322	337,369

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 59,097	59,097	51,528	58,322
Other	309,353	309,353	316,777	299,973
Mileage	300	300	287	1,290
Office supplies	500	759	408	1,115
Postage	50	50	-	23
Dues	800	800	-	-
Training	2,500	2,500	-	2,855
Conferences	2,800	2,800	-	2,056
Books and subscriptions	100	100	-	-
Cell phone	5,600	5,709	5,122	5,788
Central computer supplies	35,000	35,000	23,719	23,589
Computer maintenance / software	117,000	127,496	162,736	102,895
Computer maintenance / hardware	52,000	105,894	121,086	96,349
Contractual services	12,500	49,509	19,866	9,781
Copier expense	110,000	110,000	65,573	101,406
Internet expense	-	-	-	19,174
Technology services	<u>707,600</u>	<u>809,367</u>	<u>767,102</u>	<u>724,616</u>
CASA contractual services	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>	<u>12,000</u>
Jury commission:				
Salaries - jury commission	5,000	5,000	5,250	4,452
Supplies	2,000	2,000	1,352	363
Postage	2,500	2,500	7,044	2,676
Petit juror per diem	25,000	25,000	16,464	17,949
Training	1,470	1,470	2,733	-
Grand juror per diem	10,000	10,000	6,052	6,561
Meals	3,000	3,000	1,059	452
Automation	8,100	8,100	6,462	6,103
Total jury commission	<u>57,070</u>	<u>57,070</u>	<u>46,416</u>	<u>38,556</u>
Postage - county building:				
Postage supplies	1,000	1,000	1,456	1,383
Postage - Veterans Assistance	1,000	1,000	198	386
Equipment rental / reset charges	3,500	3,500	7,465	3,120
Prepaid postage	25,000	25,000	25,000	155,000
Total postage - county building	<u>30,500</u>	<u>30,500</u>	<u>34,119</u>	<u>159,889</u>
Contingency	<u>486,976</u>	<u>486,976</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>\$ 27,184,128</u>	<u>27,515,310</u>	<u>26,605,569</u>	<u>25,358,718</u>

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

SCHEDULE A-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,950,000	2,950,000	2,945,166	2,945,374
Social Security	1,400,000	1,400,000	1,397,876	1,404,868
Intergovernmental - Replacement tax	160,000	160,000	194,134	216,943
IRS reimbursement	10,000	10,000	7,356	16,158
Interest	100	100	32	75
Total revenues	<u>4,520,100</u>	<u>4,520,100</u>	<u>4,544,564</u>	<u>4,583,418</u>
Expenditures:				
Contributions to IMRF	3,646,000	3,646,000	3,208,666	2,666,064
Contributions to Social Security	1,801,000	1,801,000	1,598,175	1,520,951
Total expenditures	<u>5,447,000</u>	<u>5,447,000</u>	<u>4,806,841</u>	<u>4,187,015</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(926,900)</u>	<u>(926,900)</u>	<u>(262,277)</u>	<u>396,403</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission	14,500	14,500	13,172	11,148
GIS - Mapping	35,000	35,000	35,210	31,269
Drug Court	16,900	16,900	17,344	16,231
Animal Control	27,000	27,000	24,513	17,518
Health and Human Services	514,000	514,000	489,089	-
Total financing sources (uses)	<u>607,400</u>	<u>607,400</u>	<u>579,328</u>	<u>76,166</u>
Net change in fund balance	<u>\$ (319,500)</u>	<u>(319,500)</u>	317,051	472,569
Fund balance, beginning of year			<u>3,266,759</u>	<u>2,794,190</u>
Fund balance, end of year			<u>\$ 3,583,810</u>	<u>3,266,759</u>

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION SALES TAX FUND

SCHEDULE A-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 6,000,000	6,000,000	5,385,876	5,429,446
Interest	100,000	100,000	42,067	145,268
Other revenue	-	-	109,700	186,861
Total revenues	6,100,000	6,100,000	5,537,643	5,761,575
Expenditures:				
Road and bridge construction	10,700,000	10,700,000	6,680,267	3,381,960
Land acquisition	250,000	250,000	216,257	401,836
Professional services	-	-	60,000	45,000
Engineering costs	1,000,000	1,000,000	1,127,514	709,663
Forest Preserve - Tree Mitigation	150,000	150,000	150,000	-
Total expenditures	12,100,000	12,100,000	8,234,038	4,538,459
Excess (deficiency) of revenues over (under) expenditures	(6,000,000)	(6,000,000)	(2,696,395)	1,223,116
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program	10,000	10,000	-	14,000
Transfers out:				
Transportation Alternatives Program	(50,000)	(50,000)	(50,000)	(50,000)
Total financing sources (uses)	(40,000)	(40,000)	(50,000)	(36,000)
Net change in fund balance	\$ (6,040,000)	(6,040,000)	(2,746,395)	1,187,116
Fund balance, beginning of year			8,037,978	6,850,862
Fund balance, end of year			\$ 5,291,583	8,037,978

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

SCHEDULE A-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 5,324,000	5,324,000	5,385,876	5,429,446
Interest	20,000	20,000	13,601	54,823
Total revenues	<u>5,344,000</u>	<u>5,344,000</u>	<u>5,399,477</u>	<u>5,484,269</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,344,000</u>	<u>5,344,000</u>	<u>5,399,477</u>	<u>5,484,269</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(525,000)	(525,000)	(325,000)
General Fund	(1,822,523)	(1,822,523)	(1,822,523)	(1,822,523)
Jail addition debt service	(1,263,850)	(1,263,850)	(1,263,850)	(1,273,050)
Court Exp 2016 debt service	(535,800)	(535,800)	(535,800)	(569,125)
Court Exp 2017 debt service	(1,047,950)	(1,047,950)	(1,047,950)	(1,225,023)
Total financing sources (uses)	<u>(5,195,123)</u>	<u>(5,195,123)</u>	<u>(5,195,123)</u>	<u>(5,214,721)</u>
Net change in fund balance	<u>\$ 148,877</u>	<u>148,877</u>	204,354	269,548
Fund balance, beginning of year			<u>3,806,326</u>	<u>3,536,778</u>
Fund balance, end of year			<u>\$ 4,010,680</u>	<u>3,806,326</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8

Detailed Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,454,000	1,454,000	1,451,685	755,924
Revenue from services:				
Direct care fees	239,000	279,000	253,740	300,344
Behavioral health counsel fees	87,000	108,000	54,521	-
Inspection fees - wells and septic	18,000	18,000	19,010	19,620
Inspection fees - restaurants	203,000	203,000	183,374	228,490
Tanning fees	3,900	3,900	1,600	1,838
Well permit fees	15,000	15,000	13,625	14,050
Solid waste fees	1,500	1,500	1,450	1,325
Immunization clinic	10,000	10,000	6,783	15,803
Hepatitis B shots	9,000	9,000	1,400	11,451
Caregiver connections	-	87,000	114,548	-
Tuberculosis board contract	15,000	15,000	20,564	15,835
Utilities weatherization agreement	-	-	199,855	788,902
Coffee revenue	-	-	-	221
Application assistance	-	-	-	500
Outpatient fitness restoration	-	-	41,022	-
Mental health awareness training	-	-	28,239	-
Radon test kit fees	12,000	12,000	7,707	13,925
Total revenue from services	613,400	761,400	947,438	1,412,304
Revenue from grants:				
State public health grant	90,700	85,700	140,676	109,184
Mental health grants	68,000	68,000	22,345	40,550
Public aid - family case management	-	45,900	-	42,663
State grant - tobacco prevention	29,200	29,200	22,445	36,993
State grant - family case management	97,000	61,000	37,226	73,094
State grant- lead prevention	-	5,000	4,900	8,566
Dental Varnish	-	-	-	311
Non-community well grant	1,700	1,700	2,488	2,400
Public aid - immunizations	5,000	5,000	314	1,053
High risk infant follow-up grant	-	36,000	41,606	38,552
Climate change grant	8,000	8,000	11,413	-
Bio-terrorism grant	124,000	124,000	113,372	149,975
Title III NIAA	9,300	9,300	6,818	14,235
WIC grant	133,200	133,200	161,769	197,453
Supplemental nutrition - WIC	315,000	315,000	186,403	256,149
K/G CAT grants from DCEO	1,543,038	2,000,000	2,822,284	1,747,341
West Nile Virus grant	23,000	23,000	29,556	22,584
FCM - homeless services	29,150	52,000	50,658	11,824
Fox Valley United Way	5,000	5,000	4,735	9,127
COVID-19 crisis	-	-	73,835	-
COVID-19 contact tracing	-	-	376,572	-
Local CURE program	-	-	5,336	-
Donated vaccines	50,000	50,000	27,360	56,836
Total revenue from grants	2,531,288	3,057,000	4,142,111	2,818,890
Interest	4,000	4,000	2,530	6,589
Miscellaneous	51,000	65,000	66,183	37,579
Total revenues	4,653,688	5,341,400	6,609,947	5,031,286

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 691,038	691,038	624,275	649,803
Admissions services / evaluations	468,157	468,157	472,854	426,223
Behavioral health unit	814,066	814,066	578,047	674,785
Public health unit	1,117,894	1,117,894	1,122,649	1,013,775
Mental health unit	-	-	121,115	-
Mileage	20,000	20,000	10,456	15,586
Supplies - non-medical	37,000	37,000	28,772	30,693
Supplies - medical	5,500	5,500	7,335	5,016
Community education supplies	-	-	8,308	9,099
Postage	6,500	6,500	3,060	4,162
Telephone	10,700	10,700	20,331	8,781
Conferences and training	25,500	25,500	10,556	27,537
Printing	9,700	9,700	5,927	7,917
Advertising - personnel	6,200	6,200	1,690	6,284
Direct client assistance	1,217,000	2,500,000	2,226,772	1,980,326
Dues and subscriptions	15,000	15,000	14,101	9,726
Capital expenditures	71,600	47,100	33,484	30,746
Contractual services	195,000	195,000	121,631	95,015
Hepatitis B vaccine	11,000	11,000	-	10,256
Vehicle maintenance	4,000	4,000	2,195	2,076
Homeless intervention	26,235	26,235	-	-
Vaccines	50,000	50,000	30,859	56,208
CARF	1,000	1,000	-	317
IPLAN	8,000	8,000	5,510	1,621
Supplemental food coupons	315,000	315,000	186,403	256,149
Psychological testing materials	1,000	1,000	-	310
Miscellaneous	28,000	28,000	149	382
Refunds	7,000	7,000	32,833	6,851
Total expenditures	5,162,090	6,420,590	5,669,312	5,329,644
Excess (deficiency) of revenues over (under) expenditures	(508,402)	(1,079,190)	940,635	(298,358)

COUNTY OF KENDALL, ILLINOIS
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
 (CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 804,000	804,000	802,740	803,202
Drug Service Fund	4,700	4,700	406	1,158
Senior Citizens Fund	57,000	57,000	56,997	57,176
Total transfers in	<u>865,700</u>	<u>865,700</u>	<u>860,143</u>	<u>861,536</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	(145,814)	(145,814)
IMRF and Social Security Fund	(514,000)	(514,000)	(489,090)	-
Insurance reimbursement	(472,000)	(472,000)	(513,708)	(414,359)
Total transfers out	<u>(1,131,814)</u>	<u>(1,131,814)</u>	<u>(1,148,612)</u>	<u>(560,173)</u>
Total other financing sources (uses)	<u>(266,114)</u>	<u>(266,114)</u>	<u>(288,469)</u>	<u>301,363</u>
Net change in fund balance	<u>\$ (774,516)</u>	<u>(1,345,304)</u>	652,166	3,005
Fund balance, beginning of year			<u>2,630,615</u>	<u>2,627,610</u>
Fund balance, end of year			<u>\$ 3,282,781</u>	<u>2,630,615</u>

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

	Calendar Year Ending December 31,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 1,248,525	1,175,617	1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	3,834,196	3,641,720	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	282,206	150,780	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	-	1,594,509	(1,579,871)	(126,416)	61,936	1,620,108
Benefit payments and refunds	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	2,925,881	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	<u>\$ 56,406,601</u>	<u>53,480,720</u>	<u>49,018,828</u>	<u>48,308,158</u>	<u>46,988,938</u>	<u>42,894,328</u>
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 982,841	1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	8,573,833	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	<u>\$ 54,453,764</u>	<u>46,420,926</u>	<u>48,467,902</u>	<u>42,024,495</u>	<u>39,191,442</u>	<u>39,259,224</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 1,952,837</u>	<u>7,059,794</u>	<u>550,926</u>	<u>6,283,663</u>	<u>7,797,496</u>	<u>3,635,104</u>
Plan fiduciary net position as a percentage of total pension liability	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 12,456,807	12,067,273	12,013,585	11,334,007	11,552,748	10,474,794
Employer's net pension liability as a percentage of covered valuation payroll	15.68%	58.50%	4.59%	55.44%	67.49%	34.70%

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

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

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

	Calendar Year Ending December 31,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 1,799,490	1,725,570	1,628,955	1,721,050	1,632,492	1,580,405
Interest on the total pension liability	4,188,044	3,857,431	3,400,494	3,224,371	2,843,028	2,571,391
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	(243,768)	56,169	2,057,148	(1,457,278)	1,445,616	(92,695)
Assumption changes	-	2,018,808	108,440	(208,618)	134,085	173,538
Benefit payments and refunds	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Net change in total pension liability	4,246,203	6,433,081	6,118,231	2,240,672	5,308,333	3,715,486
Total pension liability - beginning	57,615,159	51,182,078	45,063,847	42,823,175	37,514,842	33,799,356
Total pension liability - ending	<u>\$ 61,861,362</u>	<u>57,615,159</u>	<u>51,182,078</u>	<u>45,063,847</u>	<u>42,823,175</u>	<u>37,514,842</u>
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 1,768,010	1,703,337	1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	682,765	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	7,811,421	(2,216,377)	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	148,999	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	8,913,632	(488,707)	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	43,273,449	43,762,156	36,507,189	32,373,280	31,882,575	28,442,835
Plan net position - ending	<u>\$ 52,187,081</u>	<u>43,273,449</u>	<u>43,762,156</u>	<u>36,507,189</u>	<u>32,373,280</u>	<u>31,882,575</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 9,674,281</u>	<u>14,341,710</u>	<u>7,419,922</u>	<u>8,556,658</u>	<u>10,449,895</u>	<u>5,632,267</u>
Plan fiduciary net position as a percentage of total pension liability	84.36%	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 8,742,848	8,950,176	8,745,271	8,026,944	8,671,839	7,936,533
Employer's net pension liability as a percentage of covered valuation payroll	110.65%	160.24%	84.84%	106.60%	120.50%	70.97%

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

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

	Calendar Year Ending December 31,					
	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY						
Service cost	\$ 77,813	71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	431,558	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-	-
Differences between expected and actual experience	180,974	91,321	47,296	121,000	(286,298)	(403,343)
Assumption changes	-	164,759	(32,032)	(6,261)	-	131,546
Benefit payments and refunds	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	303,229	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	6,107,172	5,723,876	5,570,035	5,256,218	5,303,813	5,283,748
Total pension liability - ending	<u>\$ 6,410,401</u>	<u>6,107,172</u>	<u>5,723,876</u>	<u>5,570,035</u>	<u>5,256,218</u>	<u>5,303,813</u>
PLAN FIDUCIARY NET POSITION						
Employer contributions	\$ 97,764	128,036	109,640	124,718	179,118	201,197
Employee contributions	28,025	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	970,584	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	20,490	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	729,747	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	5,114,573	5,525,582	4,939,660	4,693,359	4,718,488	4,593,191
Plan net position - ending	<u>\$ 5,844,320</u>	<u>5,114,573</u>	<u>5,525,582</u>	<u>4,939,660</u>	<u>4,693,359</u>	<u>4,718,488</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 566,081</u>	<u>992,599</u>	<u>198,294</u>	<u>630,375</u>	<u>562,859</u>	<u>585,325</u>
Plan fiduciary net position as a percentage of total pension liability	91.17%	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 374,271	374,153	366,564	373,072	478,416	508,556
Employer's net pension liability as a percentage of covered valuation payroll	151.25%	265.29%	54.10%	168.97%	117.65%	115.10%

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

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

Regular Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2019	\$ 982,842	982,841	1	12,456,807	7.89%	
2018	1,211,554	1,227,119	(15,565)	12,067,273	10.17%	
2017	1,327,501	1,327,501	-	12,013,585	11.05%	
2016	1,224,073	1,224,073	-	11,334,007	10.80%	
2015	1,265,026	1,265,025	1	11,552,748	10.95%	
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%	

Sheriff's Law Enforcement Personnel Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2019	\$ 1,756,438	1,768,010	(11,572)	8,742,848	20.22%	
2018	1,695,163	1,703,337	(8,174)	8,950,176	19.03%	
2017	1,739,434	1,739,434	-	8,745,271	19.89%	
2016	1,509,065	1,570,701	(61,636)	8,026,944	19.57%	
2015	1,657,188	1,667,726	(10,538)	8,671,839	19.23%	
2014	1,459,528	1,469,279	(9,751)	7,936,533	18.51%	

Elected County Officials Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2019	\$ 97,947	97,764	183	374,271	26.12%	
2018	128,035	128,036	(1)	374,153	34.22%	
2017	109,639	109,640	(1)	366,564	29.91%	
2016	124,718	124,718	-	373,072	33.43%	
2015	179,119	179,118	1	478,416	37.44%	
2014	218,984	201,197	17,787	508,556	39.56%	

Notes to Schedules

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

Methods and assumptions used to determine 2019 contribution rates:

Actuarial cost method Aggregate entry age normal
 Amortization method Level percent of payroll, closed
 Remaining amortization period Non-Taxing bodies: 10-year rolling period.
 Taxing bodies (Regular, SLEP, and ECO groups): 24-year closed period.
 Early Retirement Incentive Plan liabilities; a period up to 10 years selected by the Employer upon adoption of ERI.

SLEP supplemental liabilities attributable to Public Act 94-712 were financed over 19 years for most employers (two employers were financed over 28 years and four others were financed over 29 years).

Asset valuation method 5-year smoothed market; 20% corridor
 Wage growth 3.25%
 Price Inflation 2.50%
 Salary increases 3.35% to 14.25% 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 2017 valuation pursuant to an experience study of the period 2014 - 2016.

Mortality For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

Note: Regular Plan contributions above represent amounts contributed for employees of the County, the Kendall County

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS

Notes to Required Supplementary Information
For the Year Ended November 30, 2020

NOTE 1: BUDGETARY COMPARISON SCHEDULES

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

The County's fiscal year 2020 budget was adopted on November 5, 2019 and was amended on November 4, 2020.

NOTE 2: BUDGETARY PROCEDURES

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

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

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

Expenditures in individual major funds did not exceed appropriations for the year ended November 30, 2020.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2020

	Totals	Special Revenue Funds						Economic Development Commission Fund	Extension Education Fund
		Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund			
<u>Assets</u>									
Cash, deposits and investments	\$ 19,835,614	127,168	988,548	231,456	4,329,278	53,838	-	-	
Receivables:									
Due from State of Illinois	574,508	-	-	-	191,912	-	-	-	
Notes receivable	147,197	-	-	-	-	-	-	-	
Other receivables	395,013	14,660	-	12,874	-	9,666	-	-	
Total assets	<u>\$ 20,952,332</u>	<u>141,828</u>	<u>988,548</u>	<u>244,330</u>	<u>4,521,190</u>	<u>63,504</u>	<u>-</u>	<u>-</u>	
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	\$ 398,450	-	16,260	233,001	45,085	-	5,000	-	
Accrued payroll	51,596	3,074	-	16,788	-	1,622	590	-	
Due to other funds	510,252	-	-	-	-	-	22,851	-	
Total liabilities	<u>960,298</u>	<u>3,074</u>	<u>16,260</u>	<u>249,789</u>	<u>45,085</u>	<u>1,622</u>	<u>28,441</u>	<u>-</u>	
Fund Balances:									
Restricted	14,875,520	138,754	972,288	-	4,476,105	61,882	-	-	
Committed	5,241,639	-	-	-	-	-	-	-	
Unassigned	(125,125)	-	-	(5,459)	-	-	(28,441)	-	
Total fund balances	<u>19,992,034</u>	<u>138,754</u>	<u>972,288</u>	<u>(5,459)</u>	<u>4,476,105</u>	<u>61,882</u>	<u>(28,441)</u>	<u>-</u>	
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 20,952,332</u>	<u>141,828</u>	<u>988,548</u>	<u>244,330</u>	<u>4,521,190</u>	<u>63,504</u>	<u>-</u>	<u>-</u>	

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds						
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 294,807	997,207	-	709,627	395,953	6,985	157,508
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	22,256	-	3,788
Total assets	<u>\$ 294,807</u>	<u>997,207</u>	<u>-</u>	<u>709,627</u>	<u>418,209</u>	<u>6,985</u>	<u>161,296</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	-	236	-	5,916	-
Accrued payroll	-	-	-	4,085	3,700	-	1,640
Due to other funds	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,321</u>	<u>3,700</u>	<u>5,916</u>	<u>1,640</u>
Fund Balances:							
Restricted	294,807	997,207	-	705,306	414,509	1,069	159,656
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>294,807</u>	<u>997,207</u>	<u>-</u>	<u>705,306</u>	<u>414,509</u>	<u>1,069</u>	<u>159,656</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 294,807</u>	<u>997,207</u>	<u>-</u>	<u>709,627</u>	<u>418,209</u>	<u>6,985</u>	<u>161,296</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney Drug Enforcement Fund	Senior Citizens' Fund	K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 325,190	507,856	105,496	41,948	-	2,990	3,460	34,702
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	1,295	7,312	-	-	-	-	-	-
Total assets	<u>\$ 326,485</u>	<u>515,168</u>	<u>105,496</u>	<u>41,948</u>	<u>-</u>	<u>2,990</u>	<u>3,460</u>	<u>34,702</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	7,940	-	-	-	-	-	-
Accrued payroll	313	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>313</u>	<u>7,940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	326,172	507,228	105,496	41,948	-	2,990	3,460	34,702
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>326,172</u>	<u>507,228</u>	<u>105,496</u>	<u>41,948</u>	<u>-</u>	<u>2,990</u>	<u>3,460</u>	<u>34,702</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 326,485</u>	<u>515,168</u>	<u>105,496</u>	<u>41,948</u>	<u>-</u>	<u>2,990</u>	<u>3,460</u>	<u>34,702</u>

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							Sale in Error Interest Fund
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crime Violence Fund	Coroner Death Certificate Grant Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 58,604	-	740,971	78,637	75,037	52,099	5,048	164,341
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	9,757	2,070	70,442	4,696	-	1,351	-	-
Total assets	<u>\$ 68,361</u>	<u>2,070</u>	<u>811,413</u>	<u>83,333</u>	<u>75,037</u>	<u>53,450</u>	<u>5,048</u>	<u>164,341</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 440	9,338	-	-	-	-	-	-
Accrued payroll	5,046	-	4,578	6,317	-	-	-	-
Due to other funds	-	2,204	-	-	-	-	-	-
Total liabilities	<u>5,486</u>	<u>11,542</u>	<u>4,578</u>	<u>6,317</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	62,875	-	806,835	77,016	75,037	53,450	5,048	164,341
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(9,472)	-	-	-	-	-	-
Total fund balances	<u>62,875</u>	<u>(9,472)</u>	<u>806,835</u>	<u>77,016</u>	<u>75,037</u>	<u>53,450</u>	<u>5,048</u>	<u>164,341</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 68,361</u>	<u>2,070</u>	<u>811,413</u>	<u>83,333</u>	<u>75,037</u>	<u>53,450</u>	<u>5,048</u>	<u>164,341</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							County Reserve Fund
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 69,500	2,059	315,969	-	115,665	-	170,574	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	20,160	-	-	-	-
Total assets	<u>\$ 69,500</u>	<u>2,059</u>	<u>315,969</u>	<u>20,160</u>	<u>115,665</u>	<u>-</u>	<u>170,574</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	20,160	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>20,160</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	69,500	2,059	315,969	-	115,665	-	170,574	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>69,500</u>	<u>2,059</u>	<u>315,969</u>	<u>-</u>	<u>115,665</u>	<u>-</u>	<u>170,574</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 69,500</u>	<u>2,059</u>	<u>315,969</u>	<u>20,160</u>	<u>115,665</u>	<u>-</u>	<u>170,574</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 1,897,302	89,013	173,184	14,385	27,494	22,640	37,072	47,396
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	147,197	-	-	-	-	-	-	-
Other receivables	-	2,518	-	-	-	-	1,596	-
Total assets	<u>\$ 2,044,499</u>	<u>91,531</u>	<u>173,184</u>	<u>14,385</u>	<u>27,494</u>	<u>22,640</u>	<u>38,668</u>	<u>47,396</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	-	-	-
Accrued payroll	-	224	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	2,044,499	91,307	173,184	14,385	27,494	22,640	38,668	47,396
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,044,499</u>	<u>91,307</u>	<u>173,184</u>	<u>14,385</u>	<u>27,494</u>	<u>22,640</u>	<u>38,668</u>	<u>47,396</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,044,499</u>	<u>91,531</u>	<u>173,184</u>	<u>14,385</u>	<u>27,494</u>	<u>22,640</u>	<u>38,668</u>	<u>47,396</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							HIDTA Grant Fund
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 18,939	11,230	-	224,763	250	48,320	42,665	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	382,596
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	18,000	-	-	-	-
Total assets	<u>\$ 18,939</u>	<u>11,230</u>	<u>-</u>	<u>242,763</u>	<u>250</u>	<u>48,320</u>	<u>42,665</u>	<u>382,596</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	3,058	-	-	-	28,334
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	113	-	-	-	-	409,007
Total liabilities	<u>-</u>	<u>-</u>	<u>113</u>	<u>3,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>437,341</u>
Fund Balances:								
Restricted	18,939	11,230	-	239,705	250	48,320	42,665	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(113)	-	-	-	-	(54,745)
Total fund balances	<u>18,939</u>	<u>11,230</u>	<u>(113)</u>	<u>239,705</u>	<u>250</u>	<u>48,320</u>	<u>42,665</u>	<u>(54,745)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,939</u>	<u>11,230</u>	<u>-</u>	<u>242,763</u>	<u>250</u>	<u>48,320</u>	<u>42,665</u>	<u>382,596</u>

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							
	HAVA Grant Fund	County Drug Service Fund	Adult Redeploy Illinois Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
<u>Assets</u>								
Cash, deposits and investments	\$ -	-	-	1,981	5,466	-	140,931	3,275
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	122,237	-	58,131	-	-	-	3,874	-
Total assets	\$ 122,237	-	58,131	1,981	5,466	-	144,805	3,275
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 2,009	-	-	-	-	-	-	-
Accrued payroll	-	-	2,379	-	-	507	733	-
Due to other funds	7,912	-	44,920	-	-	5,543	-	-
Total liabilities	9,921	-	47,299	-	-	6,050	733	-
Fund Balances:								
Restricted	112,316	-	10,832	1,981	5,466	-	144,072	3,275
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(6,050)	-	-
Total fund balances	112,316	-	10,832	1,981	5,466	(6,050)	144,072	3,275
Total liabilities, deferred inflows of resources, and fund balance	\$ 122,237	-	58,131	1,981	5,466	-	144,805	3,275

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	AAA Traffic Safety Equipment Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Juvenile Justice Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 64,905	1,637	-	-	100	80,853	50,941	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Total assets	<u>\$ 64,905</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>80,853</u>	<u>50,941</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	4,980	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	7,175	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,175</u>	<u>-</u>	<u>4,980</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	64,905	1,637	-	-	100	75,873	50,941	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(7,175)	-	-	-	-
Total fund balances	<u>64,905</u>	<u>1,637</u>	<u>-</u>	<u>(7,175)</u>	<u>100</u>	<u>75,873</u>	<u>50,941</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 64,905</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>80,853</u>	<u>50,941</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds						
	Tobacco Grant Fund	County Jail Medical Cost Fund	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Aurora Election Commission Dissolution Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 965	1,200	-	99,331	1,928	140,000	-
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Total assets	<u>\$ 965</u>	<u>1,200</u>	<u>-</u>	<u>99,331</u>	<u>1,928</u>	<u>140,000</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	3,143	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	10,096	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>13,239</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Restricted	965	1,200	-	99,331	1,928	140,000	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	(13,239)	-	-	-	-
Total fund balances	<u>965</u>	<u>1,200</u>	<u>(13,239)</u>	<u>99,331</u>	<u>1,928</u>	<u>140,000</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 965</u>	<u>1,200</u>	<u>-</u>	<u>99,331</u>	<u>1,928</u>	<u>140,000</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

	Special Revenue Funds				Capital Projects Funds			
	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Census 2020 Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 7,695	6,254	8,927	-	1,255,116	3,551	2,861,194	1,126,048
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	8,330	-	-	-
Total assets	<u>\$ 7,695</u>	<u>6,254</u>	<u>8,927</u>	<u>-</u>	<u>1,263,446</u>	<u>3,551</u>	<u>2,861,194</u>	<u>1,126,048</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	12,600	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	431	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>431</u>	<u>12,600</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	7,695	6,254	8,927	-	-	-	-	-
Committed	-	-	-	-	1,250,846	3,551	2,861,194	1,126,048
Unassigned	-	-	-	(431)	-	-	-	-
Total fund balances	<u>7,695</u>	<u>6,254</u>	<u>8,927</u>	<u>(431)</u>	<u>1,250,846</u>	<u>3,551</u>	<u>2,861,194</u>	<u>1,126,048</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,695</u>	<u>6,254</u>	<u>8,927</u>	<u>-</u>	<u>1,263,446</u>	<u>3,551</u>	<u>2,861,194</u>	<u>1,126,048</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2020

		Debt Service Funds	
		Administrative Debt Service Fund	Jail Bond Debt Service Fund
<u>Assets</u>			
Cash, deposits and investments		\$ 139,914	16,228
Receivables:			
Due from State of Illinois		-	-
Notes receivable		-	-
Other receivables		-	-
Total assets		<u>\$ 139,914</u>	<u>16,228</u>
<u>Liabilities and Fund Balances</u>			
Liabilities:			
Accounts payable		\$ 475	475
Accrued payroll		-	-
Due to other funds		-	-
Total liabilities		<u>475</u>	<u>475</u>
Fund Balances:			
Restricted		139,439	15,753
Committed		-	-
Unassigned		-	-
Total fund balances		<u>139,439</u>	<u>15,753</u>
Total liabilities, deferred inflows of resources, and fund balance		<u>\$ 139,914</u>	<u>16,228</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	Totals	Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	Extension Education Fund
Revenues:								
Property taxes	\$ 5,204,232	-	499,306	1,497,588	-	-	-	187,454
Intergovernmental revenue	8,131,339	-	-	64,375	4,333,183	-	-	-
Revenue from services, fines, and forfeitures	2,596,943	269,201	-	84,637	-	133,625	-	-
Interest	20,793	-	3	11	1,783	-	-	1
Other revenue	169,516	4,104	-	64,274	-	-	-	-
Total revenues	16,122,823	273,305	499,309	1,710,885	4,334,966	133,625	-	187,455
Expenditures:								
Current:								
General control and administration	4,431,949	-	-	-	-	-	-	-
Public safety	3,455,630	159,622	-	-	-	-	-	-
Judiciary and court related	1,185,359	-	-	-	-	200,510	-	-
County development	76,215	-	-	-	-	-	76,115	-
Corrections	140,804	-	-	-	-	-	-	-
Highways and bridges	3,460,069	-	749,571	1,817,026	893,417	-	-	-
Public health	476,206	-	-	-	-	-	-	-
Education	187,455	-	-	-	-	-	-	187,455
Debt service:								
Principal	1,327,326	-	-	22,326	-	-	-	-
Interest	233,039	-	-	1,879	-	-	-	-
Fiscal agent fees	1,425	-	-	-	-	-	-	-
Capital outlay	411,362	-	-	-	-	-	-	-
Total expenditures	15,386,839	159,622	749,571	1,841,231	893,417	200,510	76,115	187,455
Excess (deficiency) of revenues over (under) expenditures	735,984	113,683	(250,262)	(130,346)	3,441,549	(66,885)	(76,115)	-
Other financing sources (uses):								
Transfers in	5,645,695	-	-	-	-	-	30,000	-
Transfers out	(1,624,440)	(199,272)	-	(75,000)	-	-	-	-
Total other financing sources (uses)	4,021,255	(199,272)	-	(75,000)	-	-	30,000	-
Net change in fund balance	4,757,239	(85,589)	(250,262)	(205,346)	3,441,549	(66,885)	(46,115)	-
Fund balance (deficit), beginning of year	15,234,795	224,343	1,222,550	199,887	1,034,556	128,767	17,674	-
Fund balance (deficit), end of year	\$ 19,992,034	138,754	972,288	(5,459)	4,476,105	61,882	(28,441)	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds						
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund
Revenues:							
Property taxes	\$ -	1,302,952	945,505	356,744	-	15,089	-
Intergovernmental revenue	-	-	-	-	-	-	2,562
Revenue from services, fines, and forfeitures	20,720	-	-	-	249,961	-	51,574
Interest	-	11	7	3	-	-	-
Other revenue	-	18,565	-	-	-	-	-
Total revenues	20,720	1,321,528	945,512	356,747	249,961	15,089	54,136
Expenditures:							
Current:							
General control and administration	-	1,239,719	-	251,459	248,948	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	90,028
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	142,772	-	-	20,564	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	1,239,719	142,772	251,459	248,948	20,564	90,028
Excess (deficiency) of revenues over (under) expenditures	20,720	81,809	802,740	105,288	1,013	(5,475)	(35,892)
Other financing sources (uses):							
Transfers in	-	7,980	-	-	-	-	-
Transfers out	-	7,166	(802,740)	(46,897)	-	-	-
Total other financing sources (uses)	-	15,146	(802,740)	(46,897)	-	-	-
Net change in fund balance	20,720	96,955	-	58,391	1,013	(5,475)	(35,892)
Fund balance (deficit), beginning of year	274,087	900,252	-	646,915	413,496	6,544	195,548
Fund balance (deficit), end of year	\$ 294,807	997,207	-	705,306	414,509	1,069	159,656

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney Drug Enforcement Fund	Senior Citizens Fund	K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
Revenues:								
Property taxes	\$ -	-	-	-	399,594	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	22,128	145,227	17,640	3,726	-	-	-	32,595
Interest	-	-	-	-	3	-	-	-
Other revenue	-	-	-	-	-	-	120	-
Total revenues	22,128	145,227	17,640	3,726	399,597	-	120	32,595
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	18,581
Public safety	-	-	-	-	-	6,176	-	-
Judiciary and court related	68,237	202,686	39,177	14,960	-	-	-	-
County development	-	-	-	-	-	-	100	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	312,870	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	68,237	202,686	39,177	14,960	312,870	6,176	100	18,581
Excess (deficiency) of revenues over (under) expenditures	(46,109)	(57,459)	(21,537)	(11,234)	86,727	(6,176)	20	14,014
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(24,741)	(30,000)	-	-	(86,997)	-	-	-
Total other financing sources (uses)	(24,741)	(30,000)	-	-	(86,997)	-	-	-
Net change in fund balance	(70,850)	(87,459)	(21,537)	(11,234)	(270)	(6,176)	20	14,014
Fund balance (deficit), beginning of year	397,022	594,687	127,033	53,182	270	9,166	3,440	20,688
Fund balance (deficit), end of year	\$ 326,172	507,228	105,496	41,948	-	2,990	3,460	34,702

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crime Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	4,336	-
Revenue from services, fines, and forfeitures	130,296	24,957	766,863	52,766	-	15,664	-	36,060
Interest	-	-	-	-	3,603	-	12	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	130,296	24,957	766,863	52,766	3,603	15,664	4,348	36,060
Expenditures:								
Current:								
General control and administration	-	-	295,159	54,253	-	-	3,631	-
Public safety	-	-	-	-	-	42,384	-	-
Judiciary and court related	345,282	67,981	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	345,282	67,981	295,159	54,253	-	42,384	3,631	-
Excess (deficiency) of revenues over (under) expenditures	(214,986)	(43,024)	471,704	(1,487)	3,603	(26,720)	717	36,060
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(80,898)	-	-	-	-	-
Total other financing sources (uses)	-	-	(80,898)	-	-	-	-	-
Net change in fund balance	(214,986)	(43,024)	390,806	(1,487)	3,603	(26,720)	717	36,060
Fund balance (deficit), beginning of year	277,861	33,552	416,029	78,503	71,434	80,170	4,331	128,281
Fund balance (deficit), end of year	\$ 62,875	(9,472)	806,835	77,016	75,037	53,450	5,048	164,341

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	County Reserve Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	239,850	-	-	-	-
Interest	21	-	-	-	6,625	-	-	-
Other revenue	-	-	2,000	-	-	-	-	-
Total revenues	21	-	2,000	239,850	6,625	-	-	-
Expenditures:								
Current:								
General control and administration	-	-	-	239,850	-	-	-	-
Public safety	-	-	-	-	9,019	-	-	-
Judiciary and court related	-	1,806	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	1,806	-	239,850	9,019	-	-	-
Excess (deficiency) of revenues over (under) expenditures	21	(1,806)	2,000	-	(2,394)	-	-	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	50,000	-
Transfers out	-	-	-	-	-	-	-	(6,351)
Total other financing sources (uses)	-	-	-	-	-	-	50,000	(6,351)
Net change in fund balance	21	(1,806)	2,000	-	(2,394)	-	50,000	(6,351)
Fund balance (deficit), beginning of year	69,479	3,865	313,969	-	118,059	-	120,574	6,351
Fund balance (deficit), end of year	\$ 69,500	2,059	315,969	-	115,665	-	170,574	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	826,107	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	34,274	-	10,883	8,475	2,328	21,937	9,240
Interest	4,366	-	198	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	4,366	34,274	826,305	10,883	8,475	2,328	21,937	9,240
Expenditures:								
Current:								
General control and administration	-	-	1,210,237	7,745	-	-	-	-
Public safety	-	-	-	-	5,739	-	39,399	15,000
Judiciary and court related	-	7,347	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	7,347	1,210,237	7,745	5,739	-	39,399	15,000
Excess (deficiency) of revenues over (under) expenditures	4,366	26,927	(383,932)	3,138	2,736	2,328	(17,462)	(5,760)
Other financing sources (uses):								
Transfers in	-	-	55,000	-	-	-	-	-
Transfers out	(4,500)	-	(7,166)	-	-	-	-	-
Total other financing sources (uses)	(4,500)	-	47,834	-	-	-	-	-
Net change in fund balance	(134)	26,927	(336,098)	3,138	2,736	2,328	(17,462)	(5,760)
Fund balance (deficit), beginning of year	2,044,633	64,380	509,282	11,247	24,758	20,312	56,130	53,156
Fund balance (deficit), end of year	\$ 2,044,499	91,307	173,184	14,385	27,494	22,640	38,668	47,396

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							HIDTA Grant Fund
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	1,532	-	-	-	-	2,163,858
Revenue from services, fines, and forfeitures	-	-	-	145,702	-	5,000	4,962	-
Interest	-	-	-	66	-	95	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	-	-	1,532	145,768	-	5,095	4,962	2,163,858
Expenditures:								
Current:								
General control and administration	-	-	1,645	-	-	-	-	-
Public safety	800	-	-	-	-	3,975	-	2,031,036
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	137,449	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	800	-	1,645	137,449	-	3,975	-	2,031,036
Excess (deficiency) of revenues over (under) expenditures	(800)	-	(113)	8,319	-	1,120	4,962	132,822
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(800)	-	(113)	8,319	-	1,120	4,962	132,822
Fund balance (deficit), beginning of year	19,739	11,230	-	231,386	250	47,200	37,703	(187,567)
Fund balance (deficit), end of year	\$ 18,939	11,230	(113)	239,705	250	48,320	42,665	(54,745)

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							Violent Crime Victims Assistance Fund
	HAVA Grant Fund	County Drug Service Fund	Adult Redeploy Illinois Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	258,346	-	208,157	1,981	-	-	-	16,375
Revenue from services, fines, and forfeitures	-	360	-	-	3,053	28,119	20,622	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	258,346	360	208,157	1,981	3,053	28,119	20,622	16,375
Expenditures:								
Current:								
General control and administration	213,817	-	-	-	-	-	35,060	-
Public safety	-	-	-	-	-	35,785	-	-
Judiciary and court related	-	-	134,245	-	-	-	-	13,100
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	3,355	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	213,817	-	134,245	-	3,355	35,785	35,060	13,100
Excess (deficiency) of revenues over (under) expenditures	44,529	360	73,912	1,981	(302)	(7,666)	(14,438)	3,275
Other financing sources (uses):								
Transfers in	-	-	6,351	-	-	-	-	-
Transfers out	-	(406)	(27,160)	-	-	-	-	-
Total other financing sources (uses)	-	(406)	(20,809)	-	-	-	-	-
Net change in fund balance	44,529	(46)	53,103	1,981	(302)	(7,666)	(14,438)	3,275
Fund balance (deficit), beginning of year	67,787	46	(42,271)	-	5,768	1,616	158,510	-
Fund balance (deficit), end of year	\$ 112,316	-	10,832	1,981	5,466	(6,050)	144,072	3,275

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	AAA Traffic Safety Equipment Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Juvenile Justice Grant Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	24,140	19,636	-
Total revenues	-	-	-	-	-	24,140	19,636	-
Expenditures:								
Current:								
General control and administration	35,095	-	-	-	-	-	7,719	181
Public safety	-	-	-	3,563	-	14,024	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	35,095	-	-	3,563	-	14,024	7,719	181
Excess (deficiency) of revenues over (under) expenditures	(35,095)	-	-	(3,563)	-	10,116	11,917	(181)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(35,095)	-	-	(3,563)	-	10,116	11,917	(181)
Fund balance (deficit), beginning of year	100,000	1,637	-	(3,612)	100	65,757	39,024	181
Fund balance (deficit), end of year	\$ 64,905	1,637	-	(7,175)	100	75,873	50,941	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds						
	Tobacco Grant Fund	County Jail Medical Cost Fund	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Aurora Election Commission Dissolution Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	-	-	43,544	-	-	-	-
Revenue from services, fines, and forfeitures	-	952	-	-	1,760	-	-
Interest	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenues	-	952	43,544	-	1,760	-	-
Expenditures:							
Current:							
General control and administration	-	-	-	-	-	-	-
Public safety	-	-	45,095	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	-	45,095	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	952	(1,551)	-	1,760	-	-
Other financing sources (uses):							
Transfers in	-	-	-	-	-	70,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	70,000	-
Net change in fund balance	-	952	(1,551)	-	1,760	70,000	-
Fund balance (deficit), beginning of year	965	248	(11,688)	99,331	168	70,000	-
Fund balance (deficit), end of year	\$ 965	1,200	(13,239)	99,331	1,928	140,000	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Special Revenue Funds				Capital Projects Funds			
	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Census 2020 Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	7,175	-	1,945	42,594	155,269	-	-	-
Revenue from services, fines, and forfeitures	-	1,786	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	15,343
Total revenues	7,175	1,786	1,945	42,594	155,269	-	-	15,343
Expenditures:								
Current:								
General control and administration	-	-	520	43,025	525,305	-	-	-
Public safety	-	-	-	-	-	218,854	-	825,159
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	55	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	9,389	268,364	133,609
Total expenditures	55	-	520	43,025	525,305	228,243	268,364	958,768
Excess (deficiency) of revenues over (under) expenditures	7,120	1,786	1,425	(431)	(370,036)	(228,243)	(268,364)	(943,425)
Other financing sources (uses):								
Transfers in	-	-	-	-	150,000	118,600	2,010,000	1,625,000
Transfers out	-	-	-	-	-	-	(239,478)	-
Total other financing sources (uses)	-	-	-	-	150,000	118,600	1,770,522	1,625,000
Net change in fund balance	7,120	1,786	1,425	(431)	(220,036)	(109,643)	1,502,158	681,575
Fund balance (deficit), beginning of year	575	4,468	7,502	-	1,470,882	113,194	1,359,036	444,473
Fund balance (deficit), end of year	\$ 7,695	6,254	8,927	(431)	1,250,846	3,551	2,861,194	1,126,048

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2020

	Debt Service Funds	
	Administrative Debt Service Fund	Jail Bond Debt Service Fund
Revenues:		
Property taxes	\$ -	-
Intergovernmental revenue	-	-
Revenue from services, fines, and forfeitures	-	-
Interest	1,148	2,837
Other revenue	15,275	6,059
Total revenues	16,423	8,896
Expenditures:		
Current:		
General control and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
County development	-	-
Corrections	-	-
Highways and bridges	-	-
Public health	-	-
Education	-	-
Debt service:		
Principal	170,000	1,135,000
Interest	102,760	128,400
Fiscal agent fees	950	475
Capital outlay	-	-
Total expenditures	273,710	1,263,875
Excess (deficiency) of revenues over (under) expenditures	(257,287)	(1,254,979)
Other financing sources (uses):		
Transfers in	258,914	1,263,850
Transfers out	-	-
Total other financing sources (uses)	258,914	1,263,850
Net change in fund balance	1,627	8,871
Fund balance (deficit), beginning of year	137,812	6,882
Fund balance (deficit), end of year	\$ 139,439	15,753

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 262,500	262,500	222,880	220,275
Fines and fees	20,000	20,000	32,776	21,834
Intact registration fee	10,000	10,000	13,545	14,000
Total revenues from services, fines, and forfeitures	292,500	292,500	269,201	256,109
Other revenue:				
Donations	5,000	5,000	4,104	6,959
Miscellaneous	300	300	-	52
Total other revenues	5,300	5,300	4,104	7,011
Total revenues	297,800	297,800	273,305	263,120
Expenditures:				
Salaries:				
Administrator	6,500	6,500	6,375	6,500
Other	78,884	78,884	63,890	64,380
Warden	51,223	51,223	38,611	50,220
Assistant Warden	36,067	36,067	36,885	130
Overtime	1,500	1,500	104	-
Supplies	1,500	1,500	1,574	1,130
Postage	1,400	1,400	1,017	1,181
Vehicle expense / gas	2,200	2,200	771	1,853
Equipment	3,500	3,500	233	1,342
Observation and disposal	500	500	150	175
Training	2,000	2,000	55	5,877
Telephone / pager	250	250	46	319
Microchip	1,800	1,800	814	928
Transportation, board care	12,000	12,000	6,468	17,068
Volunteers / public relations	1,000	1,000	455	123
Rabies tags	2,500	2,500	-	267
Uniforms	750	750	592	501
Kennel expenditures	-	-	1,582	1,056
Capital expenditures	2,000	2,000	-	1,000
Total expenditures	205,574	205,574	159,622	154,050
Excess (deficiency) of revenues over (under) expenditures	92,226	92,226	113,683	109,070

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-3
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
State Pet Population Fund	\$ -	-	-	12,375
Transfers out:				
General Fund	53,280	53,280	(56,159)	(51,257)
Building Fund	92,500	118,600	(118,600)	(10,000)
IMRF and Social Security Fund	27,000	27,000	(24,513)	(17,518)
Total other financing sources (uses)	172,780	198,880	(199,272)	(66,400)
Net change in fund balance	\$ 265,006	291,106	(85,589)	42,670
Fund balance, beginning of year			224,343	181,673
Fund balance, end of year			\$ 138,754	224,343

COUNTY OF KENDALL, ILLINOIS
COUNTY BRIDGE FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	499,306	499,433
Intergovernmental:				
State and municipal reimbursements	-	-	-	98,786
Township bridge reimbursement	45,000	45,000	-	27,569
Total intergovernmental	45,000	45,000	-	126,355
Interest	-	-	3	9
Total revenues	545,000	545,000	499,309	625,797
Expenditures:				
Township bridge program	50,000	50,000	-	-
Construction of bridges	1,325,000	1,325,000	749,571	278,233
Total expenditures	1,375,000	1,375,000	749,571	278,233
Excess (deficiency) of revenues over (under) expenditures	(830,000)	(830,000)	(250,262)	347,564
Net change in fund balance	\$ (830,000)	(830,000)	(250,262)	347,564
Fund balance, beginning of year			1,222,550	874,986
Fund balance, end of year			\$ 972,288	1,222,550

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,500,000	1,500,000	1,497,588	1,497,671
Intergovernmental - federal salary reimb.	62,500	62,500	64,375	62,500
Revenues from services, fines, and forfeitures:				
Engineering fees	60,000	60,000	48,760	88,594
Overweight permits	45,000	45,000	35,877	44,986
Total revenues from services, fines, and forfeitures	105,000	105,000	84,637	133,580
Other revenue - miscellaneous	50,000	50,000	64,274	56,893
Interest	-	-	11	25
Total revenues	1,717,500	1,717,500	1,710,885	1,750,669
Expenditures:				
Salaries:				
Superintendent	128,750	128,750	127,557	125,000
Other	630,132	630,132	629,668	607,853
Overtime	60,000	60,000	40,664	83,652
Temporary salaries	60,000	60,000	52,213	44,605
Utilities	1,000	1,000	968	1,095
Cellular phones	3,000	3,000	2,365	2,714
Mileage	1,000	1,000	-	-
Office supplies	3,000	3,000	2,904	3,650
Freight and postage	1,500	1,500	832	1,565
Equipment and maintenance	95,000	95,000	165,396	125,674
Building and grounds maintenance	50,000	50,000	19,024	34,780
Dues and conferences	4,000	4,000	3,100	3,749
Gasoline and oil	90,000	90,000	71,298	76,459
Street lights and maintenance	25,000	25,000	19,132	24,561
Highway maintenance material	250,000	250,000	208,931	321,501
Pavement and striping	35,000	35,000	31,882	25,404
Traffic signal maintenance	20,000	20,000	6,632	8,132
Sign supplies	30,000	30,000	31,074	43,807
Clothing allowance	2,500	2,500	-	2,450
Road and bridge maintenance	50,000	50,000	59,258	18,629
Engineering supplies	5,000	5,000	6,818	1,471

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-5
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures (continued):				
Debt service:				
Principal	\$ -	-	22,326	21,371
Interest	-	-	1,879	3,043
Capital equipment	160,000	160,000	337,310	176,632
Total expenditures	<u>1,704,882</u>	<u>1,704,882</u>	<u>1,841,231</u>	<u>1,757,797</u>
Excess (deficiency) of revenues over (under) expenditures	<u>12,618</u>	<u>12,618</u>	<u>(130,346)</u>	<u>(7,128)</u>
Other financing sources (uses):				
Transfers out:				
Building Fund	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
Total other financing sources (uses)	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>	<u>(75,000)</u>
Net change in fund balance	<u>\$ (62,382)</u>	<u>(62,382)</u>	(205,346)	(82,128)
Fund balance, beginning of year			<u>199,887</u>	<u>282,015</u>
Fund balance (deficit), end of year			<u>\$ (5,459)</u>	<u>199,887</u>

COUNTY OF KENDALL, ILLINOIS
 COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Rebuild Illinois grant	\$ -	-	1,369,222	-
State allotments	2,000,000	2,000,000	2,281,431	1,890,845
County consolidated program	277,000	277,000	682,530	71,513
Total intergovernmental	2,277,000	2,277,000	4,333,183	1,962,358
Interest	2,500	2,500	1,783	6,070
Total revenues	2,279,500	2,279,500	4,334,966	1,968,428
Expenditures:				
Road construction and maintenance	2,750,000	2,750,000	893,417	3,408,511
Total expenditures	2,750,000	2,750,000	893,417	3,408,511
Net change in fund balance	\$ (470,500)	(470,500)	3,441,549	(1,440,083)
Fund balance, beginning of year			1,034,556	2,474,639
Fund balance, end of year			\$ 4,476,105	1,034,556

COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

SCHEDULE C-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 160,000	160,000	133,625	185,371
Total revenues	160,000	160,000	133,625	185,371
Expenditures:				
Salaries	74,274	74,274	74,517	69,334
Court automation costs	250,000	250,000	125,993	267,335
Total expenditures	324,274	324,274	200,510	336,669
Excess (deficiency) of revenues over (under) expenditures	(164,274)	(164,274)	(66,885)	(151,298)
Other financing sources (uses):				
Transfers out:				
General Fund	-	-	-	(47,740)
Total other financing sources (uses)	-	-	-	(47,740)
Net change in fund balance	\$ (164,274)	(164,274)	(66,885)	(199,038)
Fund balance, beginning of year			128,767	327,805
Fund balance, end of year			\$ 61,882	128,767

COUNTY OF KENDALL, ILLINOIS
 ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - fundraising events	\$ 1,640	1,640	-	-
Total revenues	1,640	1,640	-	-
Expenditures:				
Salaries	25,563	25,563	26,142	24,038
Mileage	350	350	20	27
Supplies	200	200	26	174
Printing and publications	-	-	1,442	-
Postage	200	200	-	-
Books and subscriptions	-	-	150	-
Dues	8,000	8,000	21,590	6,720
Conferences	500	500	40	-
Travel	250	250	-	-
Advertising and publicity	550	550	1,705	-
Contractual services	-	40,000	15,000	-
Downstate SBA loan expense	-	-	10,000	-
Fundraising events expenditures	300	300	-	-
Total expenditures	35,913	75,913	76,115	30,959
Excess (deficiency) of revenues over (under) expenditures	(34,273)	(74,273)	(76,115)	(30,959)
Other financing sources (uses):				
Transfers in:				
REDC	4,500	4,500	4,500	4,491
General Fund	25,500	25,500	25,500	25,000
Total other financing sources (uses)	30,000	30,000	30,000	29,491
Net change in fund balance	\$ (4,273)	(44,273)	(46,115)	(1,468)
Fund balance, beginning of year			17,674	19,142
Fund balance (deficit), end of year			\$ (28,441)	17,674

COUNTY OF KENDALL, ILLINOIS
EXTENSION EDUCATION FUND

SCHEDULE C-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 187,476	187,476	187,454	183,654
Interest	-	-	1	3
Total revenues	187,476	187,476	187,455	183,657
Expenditures:				
Distributions to Kendall County Extension	187,476	187,476	187,455	183,657
Total expenditures	187,476	187,476	187,455	183,657
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	20,720	8,860
Total revenues	10,000	10,000	20,720	8,860
Expenditures:				
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 5,000	5,000	20,720	8,860
Fund balance, beginning of year			274,087	265,227
Fund balance, end of year			\$ 294,807	274,087

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE C-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,304,919	1,304,919	1,302,952	1,240,855
Other revenue - miscellaneous	80,920	80,920	18,565	46,440
Interest	10	10	11	22
Total revenues	<u>1,385,849</u>	<u>1,385,849</u>	<u>1,321,528</u>	<u>1,287,317</u>
Expenditures:				
Other expenditures	150,000	150,000	41,227	68,830
Liability insurance program	550,000	550,000	475,000	375,000
Broker fee expense	49,000	49,000	49,750	49,000
Insurance premiums and claims	770,056	770,056	673,742	654,316
Total expenditures	<u>1,519,056</u>	<u>1,519,056</u>	<u>1,239,719</u>	<u>1,147,146</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(133,207)</u>	<u>(133,207)</u>	<u>81,809</u>	<u>140,171</u>
Other financing sources (uses):				
Transfers in (out):				
Kendall Area Transit Fund	7,166	7,166	7,166	6,825
Veterans' Assistance Commission Fund	8,379	8,379	7,980	7,980
Total other financing sources (uses)	<u>15,545</u>	<u>15,545</u>	<u>15,146</u>	<u>14,805</u>
Net change in fund balance	<u>\$ (117,662)</u>	<u>(117,662)</u>	<u>96,955</u>	<u>154,976</u>
Fund balance, beginning of year			<u>900,252</u>	<u>745,276</u>
Fund balance, end of year			<u>\$ 997,207</u>	<u>900,252</u>

COUNTY OF KENDALL, ILLINOIS
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 947,000	947,000	945,505	930,560
Interest	-	-	7	15
Total revenues	947,000	947,000	945,512	930,575
Expenditures:				
A.I.D.	28,000	28,000	27,987	27,755
Open Door	32,000	32,000	31,958	31,968
Mutual Ground	41,000	41,000	40,941	39,960
CASA-Kendall County	2,000	2,000	1,986	9,990
Family Services Association	20,000	20,000	19,950	-
Senior Services	7,500	7,500	7,470	-
Oswegoland Seniors Inc.	5,000	5,000	5,011	-
Day One Network	5,000	5,000	5,011	5,495
Fox Valley Older Adults	2,500	2,500	2,458	2,997
Total expenditures	143,000	143,000	142,772	118,165
Excess (deficiency) of revenues over (under) expenditures	804,000	804,000	802,740	812,410
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(804,000)	(804,000)	(802,740)	(803,202)
Drug Court Fund	-	-	-	(8,991)
Probation Court Services Fund	-	-	-	(217)
Total other financing sources (uses)	(804,000)	(804,000)	(802,740)	(812,410)
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 357,206	357,206	356,744	370,234
Interest	-	-	3	6
Total revenues	357,206	357,206	356,747	370,240
Expenditures:				
Salaries:				
Superintendent	67,000	67,000	67,190	60,039
Office administrator	48,000	48,000	45,746	44,028
Other	42,500	42,500	42,630	37,823
Drivers	35,000	35,000	20,529	24,307
Office Expense	2,500	2,500	695	2,080
Report fee and membership	400	400	142	425
Training	1,800	1,800	1,732	1,764
Professional services	3,000	3,000	783	3,236
Equipment maintenance	3,800	3,800	4,048	2,028
Fuel	6,400	6,400	3,504	5,054
Computer software	4,000	4,000	3,000	8,625
Mental health	1,000	1,000	1,455	354
Veterans' relief	40,000	40,000	21,400	21,700
Utility assistance	2,000	2,000	26	323
Food assistance	20,000	20,000	20,000	13,000
Veterans/widow emergency assistance	3,000	3,000	-	2,338
Advertising	6,000	6,000	532	2,525
Vehicles - I-Pass	800	800	300	382
Vehicles maintenance	5,000	5,000	5,037	5,085
Equipment and furniture	100	100	9,240	-
Cellular phones	1,800	1,800	1,500	1,425
Lodging and meal allowance	5,800	5,800	611	5,764
Mileage	500	500	113	502
Certification and continuing education	1,500	1,500	170	1,450
Travel	1,500	1,500	1,076	-
Total expenditures	303,400	303,400	251,459	244,257
Excess (deficiency) of revenues over (under) expenditures	53,806	53,806	105,288	125,983

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-13
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (25,944)	(25,944)	(25,745)	(28,356)
Liability Insurance Fund	(7,980)	(7,980)	(7,980)	(7,980)
Social Security Fund	(14,500)	(14,500)	(13,172)	(11,148)
Total other financing sources (uses)	(48,424)	(48,424)	(46,897)	(47,484)
Net change in fund balance	\$ 5,382	5,382	58,391	78,499
Fund balance, beginning of year			646,915	568,416
Fund balance, end of year			\$ 705,306	646,915

COUNTY OF KENDALL, ILLINOIS
 RECORDER'S DOCUMENT STORAGE FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 180,500	180,500	249,961	183,774
Total revenues	180,500	180,500	249,961	183,774
Expenditures:				
Salaries	149,015	149,015	153,292	144,996
Document storage expenditures	100,000	100,000	95,656	80,131
Total expenditures	249,015	249,015	248,948	225,127
Net change in fund balance	\$ (68,515)	(68,515)	1,013	(41,353)
Fund balance, beginning of year			413,496	454,849
Fund balance, end of year			\$ 414,509	413,496

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE C-15

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 15,000	15,000	15,089	15,153
Total revenues	15,000	15,000	15,089	15,153
Expenditures:				
Public health services	15,000	15,000	20,564	18,101
Total expenditures	15,000	15,000	20,564	18,101
Net change in fund balance	\$ -	-	(5,475)	(2,948)
Fund balance, beginning of year			6,544	9,492
Fund balance, end of year			\$ 1,069	6,544

COUNTY OF KENDALL, ILLINOIS
CHILD SUPPORT COLLECTION FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 48,000	48,000	51,574	52,391
Intergovernmental revenue:				
State interface funding	4,500	4,500	2,562	6,468
Total revenues	<u>52,500</u>	<u>52,500</u>	<u>54,136</u>	<u>58,859</u>
Expenditures:				
Salaries	39,535	39,535	71,309	67,652
Postage	1,000	1,000	1,270	1,280
Office supplies	2,000	2,000	1,078	-
Equipment maintenance	16,000	16,000	16,371	15,894
Miscellaneous	20,000	20,000	-	-
Total expenditures	<u>78,535</u>	<u>78,535</u>	<u>90,028</u>	<u>84,826</u>
Net change in fund balance	<u>\$ (26,035)</u>	<u>(26,035)</u>	(35,892)	(25,967)
Fund balance, beginning of year			<u>195,548</u>	<u>221,515</u>
Fund balance, end of year			<u>\$ 159,656</u>	<u>195,548</u>

COUNTY OF KENDALL, ILLINOIS
 COURT SECURITY FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ 15,000	15,000	22,128	117,663
Total revenues	15,000	15,000	22,128	117,663
Expenditures:				
Court security expenditures	58,781	58,781	49,733	64,975
Dues	484	484	-	128
Salaries	-	-	-	19,493
Overtime	17,000	17,000	18,504	16,688
Total expenditures	76,265	76,265	68,237	101,284
Excess (deficiency) of revenues over (under) expenditures	(61,265)	(61,265)	(46,109)	16,379
Other financing sources (uses):				
Transfers out:				
General Fund	(34,000)	(34,000)	(24,741)	(70,000)
Total other financing sources (uses)	(34,000)	(34,000)	(24,741)	(70,000)
Net change in fund balance	\$ (95,265)	(95,265)	(70,850)	(53,621)
Fund balance, beginning of year			397,022	450,643
Fund balance, end of year			\$ 326,172	397,022

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FEE FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 100,000	100,000	98,638	94,618
Domestic violence	20,000	20,000	22,855	22,142
Electronic monitoring	25,000	25,000	21,329	19,130
Drug testing	2,000	2,000	1,154	2,272
Offset training fee	-	-	150	1,221
Parenting education program	200	200	100	200
Protective order violation fees	-	-	-	2,390
Underage drinking program	400	400	800	1,174
Equipment	-	-	201	1,641
Total revenues	147,600	147,600	145,227	144,788
Expenditures:				
Equipment	30,500	30,500	28,077	27,736
Contractual services	137,000	137,000	51,875	55,287
Electronic monitoring	55,000	55,000	83,316	48,310
Training	26,000	26,000	7,208	19,028
Drug testing	15,000	15,000	12,513	12,913
Dues / memberships	2,000	2,000	1,210	930
Software	30,000	30,000	18,487	17,510
Total expenditures	295,500	295,500	202,686	181,714
Excess (deficiency) of revenues over (under) expenditures	(147,900)	(147,900)	(57,459)	(36,926)
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	-	-	-	217
Transfers out:				
General Fund	(30,000)	(30,000)	(30,000)	(50,000)
Total transfers out	(30,000)	(30,000)	(30,000)	(50,000)
Total other financing sources (uses)	(30,000)	(30,000)	(30,000)	(49,783)
Net change in fund balance	\$ (177,900)	(177,900)	(87,459)	(86,709)
Fund balance, beginning of year			594,687	681,396
Fund balance, end of year			\$ 507,228	594,687

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	11,711	11,375
Drug fines forfeited / donations	200	200	5,929	11,089
Total revenues	200	200	17,640	22,464
Expenditures:	47,384	47,384	39,177	20,170
Total expenditures	47,384	47,384	39,177	20,170
Net change in fund balance	\$ (47,184)	(47,184)	(21,537)	2,294
Fund balance, beginning of year			127,033	124,739
Fund balance, end of year			\$ 105,496	127,033

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

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 7,500	7,500	3,726	11,766
Total revenues	7,500	7,500	3,726	11,766
Expenditures:	35,000	35,000	14,960	6,139
Total expenditures	35,000	35,000	14,960	6,139
Net change in fund balance	\$ (27,500)	(27,500)	(11,234)	5,627
Fund balance, beginning of year			53,182	47,555
Fund balance, end of year			\$ 41,948	53,182

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE C-21

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 400,000	400,000	399,594	349,597
Interest	-	-	3	5
Total revenues	400,000	400,000	399,597	349,602
Expenditures:				
Fox Valley Older Adults	374,500	374,500	59,992	59,729
Prairie State Legal Services	-	-	9,986	9,189
Visiting Nurses Association	-	-	11,984	10,210
CNN	-	-	27,999	26,546
Village of Oswego	-	-	76,969	54,421
Senior Services Association, Inc.	-	-	125,940	124,562
Total expenditures	374,500	374,500	312,870	284,657
Excess (deficiency) of revenues over (under) expenditures	25,500	25,500	86,727	64,945
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	18,000
Transfers out:				
Kendall Area Transit Fund	(25,500)	(25,500)	(30,000)	(25,500)
Health & Human Services Fund	-	-	(56,997)	(57,176)
Total other financing sources (uses)	(25,500)	(25,500)	(86,997)	(64,676)
Net change in fund balance	\$ -	-	(270)	269
Fund balance, beginning of year			270	1
Fund balance, end of year			\$ -	270

COUNTY OF KENDALL, ILLINOIS
 K9 DONATIONS FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues - donations	\$ 13,000	13,000	-	9,077
Total revenues	13,000	13,000	-	9,077
Expenditures:				
K-9 expenses	13,000	13,000	6,176	-
Total expenditures	13,000	13,000	6,176	-
Net change in fund balance	\$ -	-	(6,176)	9,077
Fund balance, beginning of year			9,166	89
Fund balance, end of year			\$ 2,990	9,166

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE RESTORATION FUND

SCHEDULE C-23

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	120	1,220
Total revenues	1,000	1,000	120	1,220
Expenditures:				
Restoration expenditures	1,000	1,000	100	200
Total expenditures	1,000	1,000	100	200
Net change in fund balance	\$ -	-	20	1,020
Fund balance, beginning of year			3,440	2,420
Fund balance, end of year			\$ 3,460	3,440

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	15,000	32,595	16,330
Total revenues	15,000	15,000	32,595	16,330
Expenditures:				
Salaries	9,000	9,000	3,000	4,097
Treasurer automation costs	17,000	17,000	15,581	10,424
Total expenditures	26,000	26,000	18,581	14,521
Net change in fund balance	\$ (11,000)	(11,000)	14,014	1,809
Fund balance, beginning of year			20,688	18,879
Fund balance, end of year			\$ 34,702	20,688

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-25

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 160,000	160,000	130,296	159,177
Total revenues	160,000	160,000	130,296	159,177
Expenditures:				
Salaries	318,869	318,869	281,150	260,010
Court document storage costs	120,000	120,000	64,132	16,871
Total expenditures	438,869	438,869	345,282	276,881
Net change in fund balance	\$ (278,869)	(278,869)	(214,986)	(117,704)
Fund balance, beginning of year			277,861	395,565
Fund balance, end of year			\$ 62,875	277,861

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 35,000	35,000	24,957	62,712
Total revenues	35,000	35,000	24,957	62,712
Expenditures:				
Salaries	-	-	-	96
Online services	34,955	34,955	40,267	30,130
Books and subscriptions	29,400	29,400	27,714	22,799
Total expenditures	64,355	64,355	67,981	53,025
Net change in fund balance	\$ (29,355)	(29,355)	(43,024)	9,687
Fund balance, beginning of year			33,552	23,865
Fund balance (deficit), end of year			\$ (9,472)	33,552

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-27

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 490,167	490,167	766,863	312,134
Total revenues	490,167	490,167	766,863	312,134
Expenditures:				
Salaries	214,928	214,928	212,572	215,770
GIS expenditures	2,000	2,000	150	85
GIS mapping rectification	16,000	16,000	7,000	23,000
Contractual services	8,000	8,000	-	21,745
Office supplies	400	400	-	175
Postage	40	40	-	-
Plotter supplies	2,000	2,000	360	1,078
Software	50,000	50,000	5,081	36,373
Hardware	26,000	26,000	41,135	10,669
Central computer supplies	2,000	2,000	-	-
Dues and memberships	525	525	420	475
Cell phone	-	-	168	-
Internet	3,000	3,000	-	1,500
Mileage	1,000	1,000	293	1,119
Training	2,000	2,000	1,705	291
Conferences	3,000	3,000	1,275	2,903
Aerial reflight	36,000	36,000	25,000	-
Total expenditures	366,893	366,893	295,159	315,183
Excess (deficiency) of revenues over (under) expenditures	123,274	123,274	471,704	(3,049)
Other financing sources (uses):				
Transfers out:				
General Fund	(59,507)	(59,507)	(45,688)	(35,597)
IMRF / FICA Fund	(35,000)	(35,000)	(35,210)	(31,269)
Total other financing sources (uses)	(94,507)	(94,507)	(80,898)	(66,866)
Net change in fund balance	\$ 28,767	28,767	390,806	(69,915)
Fund balance, beginning of year			416,029	485,944
Fund balance, end of year			\$ 806,835	416,029

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,000	52,766	38,814
Total revenues	38,000	38,000	52,766	38,814
Expenditures:				
Salaries	48,876	48,876	54,253	48,876
Total expenditures	48,876	48,876	54,253	48,876
Net change in fund balance	\$ (10,876)	(10,876)	(1,487)	(10,062)
Fund balance, beginning of year			78,503	88,565
Fund balance, end of year			\$ 77,016	78,503

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 1,800	1,800	3,603	3,098
Total revenues	1,800	1,800	3,603	3,098
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	\$ 1,800	1,800	3,603	3,098
Fund balance, beginning of year			71,434	68,336
Fund balance, end of year			\$ 75,037	71,434

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

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 19,983	19,983	15,664	17,662
Total revenues	19,983	19,983	15,664	17,662
Expenditures:				
Public safety equipment	16,675	16,675	42,384	16,039
Total expenditures	16,675	16,675	42,384	16,039
Net change in fund balance	\$ 3,308	3,308	(26,720)	1,623
Fund balance, beginning of year			80,170	78,547
Fund balance, end of year			\$ 53,450	80,170

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-31

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants and fees	\$ 4,500	4,500	4,336	4,412
Interest	-	-	12	8
Total revenues	4,500	4,500	4,348	4,420
Expenditures:				
Expenditures	8,000	8,000	3,631	2,818
Total expenditures	8,000	8,000	3,631	2,818
Net change in fund balance	\$ (3,500)	(3,500)	717	1,602
Fund balance, beginning of year			4,331	2,729
Fund balance, end of year			\$ 5,048	4,331

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	36,060	19,080
Total revenues	30,000	30,000	36,060	19,080
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	36,060	19,080
Fund balance, beginning of year			128,281	109,201
Fund balance, end of year			\$ 164,341	128,281

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest - bank	\$ -	-	21	20
Total revenues	-	-	21	20
Expenditures:				
Loan administration	-	-	-	1,446
Total expenditures	-	-	-	1,446
Net change in fund balance	\$ -	-	21	(1,426)
Fund balance, beginning of year			69,479	70,905
Fund balance, end of year			\$ 69,500	69,479

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ 1	1	-	-
Expenditures:				
Program expenditures	3,500	3,500	1,806	-
Total expenditures	3,500	3,500	1,806	-
Net change in fund balance	\$ (3,499)	(3,499)	(1,806)	-
Fund balance, beginning of year			3,865	3,865
Fund balance, end of year			\$ 2,059	3,865

COUNTY OF KENDALL, ILLINOIS
HIGHWAY-RESTRICTED FUND

SCHEDULE C-35

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	2,000	6,000
Total revenues	10,000	10,000	2,000	6,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation sales tax	(10,000)	(10,000)	-	(14,000)
Total other financing sources (uses)	(10,000)	(10,000)	-	(14,000)
Net change in fund balance	\$ -	-	2,000	(8,000)
Fund balance, beginning of year			313,969	321,969
Fund balance, end of year			\$ 315,969	313,969

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 171,000	171,000	239,850	164,691
Total revenues	171,000	171,000	239,850	164,691
Expenditures:				
State of Illinois	171,000	171,000	239,850	164,691
Total expenditures	171,000	171,000	239,850	164,691
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 ANIMAL POPULATION CONTROL FUND

SCHEDULE C-37

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	12,000	6,625	17,334
Total revenues	12,000	12,000	6,625	17,334
Expenditures:				
Spay and neuter expenditures	10,000	10,000	9,019	7,221
Total expenditures	10,000	10,000	9,019	7,221
Net change in fund balance	\$ 2,000	2,000	(2,394)	10,113
Fund balance, beginning of year			118,059	107,946
Fund balance, end of year			\$ 115,665	118,059

COUNTY OF KENDALL, ILLINOIS
 STATE PET POPULATION CONTROL FUND

SCHEDULE C-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Remittance to state	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Animal Control Fund	-	-	-	(12,375)
Total other financing sources (uses)	-	-	-	(12,375)
Net change in fund balance	\$ -	-	-	(12,375)
Fund balance, beginning of year			-	12,375
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-39

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Path/sidewalk construction	100,000	100,000	-	80,000
Total expenditures	100,000	100,000	-	80,000
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	-	(80,000)
Other financing sources (uses):				
Transfers in:				
Sales tax Fund	50,000	50,000	50,000	50,000
Total other financing sources (uses)	50,000	50,000	50,000	50,000
Net change in fund balance	\$ (50,000)	(50,000)	50,000	(30,000)
Fund balance, beginning of year			120,574	150,574
Fund balance, end of year			\$ 170,574	120,574

COUNTY OF KENDALL, ILLINOIS
COUNTY RESERVE FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant - IEMA	\$ -	-	-	11,355
Total intergovernmental revenue	-	-	-	11,355
Other revenue - miscellaneous	-	-	-	25,391
Interest	-	-	-	3
Total revenues	-	-	-	36,749
Expenditures:				
Nuclear grant expenditures	-	-	-	9,298
Total expenditures	-	-	-	9,298
Excess (deficiency) of revenues over (under) expenditures	-	-	-	27,451
Other financing sources (uses):				
Transfers out:				
Drug Court Fund	-	-	(6,351)	-
Smoke Free Grant Fund	-	-	-	(100)
Nuclear Grant Fund	-	-	-	(58,898)
SCAAP Grant Fund	-	-	-	(18,950)
Juvenile Justice Fund	-	-	-	(4,481)
Tobacco Grant Fund	-	-	-	(770)
Total other financing sources (uses)	-	-	(6,351)	(83,199)
Net change in fund balance	\$ -	-	(6,351)	(55,748)
Fund balance, beginning of year			6,351	62,099
Fund balance, end of year			\$ -	6,351

COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Application fees	\$ 1,000	1,000	-	-
Interest	44,906	44,906	4,366	7,576
Total revenues	45,906	45,906	4,366	7,576
Expenditures	532,000	532,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(486,094)	(486,094)	4,366	7,576
Other financing sources (uses):				
Transfers out:				
EDC Fund	(4,500)	(4,500)	(4,500)	(4,491)
Total other financing sources (uses)	(4,500)	(4,500)	(4,500)	(4,491)
Net change in fund balance	\$ (490,594)	(490,594)	(134)	3,085
Fund balance, beginning of year			2,044,633	2,041,548
Fund balance, end of year			\$ 2,044,499	2,044,633

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 39,500	39,500	34,274	25,095
Total revenues	39,500	39,500	34,274	25,095
Expenditures:				
Expenses	4,000	4,000	1,760	1,760
Salaries	5,000	5,000	5,587	4,349
Total expenditures	9,000	9,000	7,347	6,109
Net change in fund balance	\$ 30,500	30,500	26,927	18,986
Fund balance, beginning of year			64,380	45,394
Fund balance, end of year			\$ 91,307	64,380

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 52,000	52,000	122,555	41,846
Grants - IL DOAP	1,109,225	1,109,225	487,371	1,233,046
Grants - Section 5311	55,578	55,578	55,578	111,156
Grants - Section 5310	164,000	164,000	160,603	78,831
Total intergovernmental revenue	1,380,803	1,380,803	826,107	1,464,879
Interest	200	200	198	424
Total revenues	1,381,003	1,381,003	826,305	1,465,303
Expenditures:				
Contractual services	1,426,803	1,426,803	1,210,237	1,287,585
Training	2,000	2,000	-	-
Expenditures	5,000	5,000	-	-
Vehicle maintenance	5,000	5,000	-	-
Total expenditures	1,438,803	1,438,803	1,210,237	1,287,585
Excess (deficiency) of revenues over (under) expenditures	(57,800)	(57,800)	(383,932)	177,718
Other financing sources (uses):				
Transfers in:				
General Fund	25,500	25,500	25,000	25,500
Social Services for Senior Citizens Fund	25,500	30,000	30,000	25,500
Total transfers in	51,000	55,500	55,000	51,000
Transfers out:				
Liability insurance fund	(7,166)	(7,166)	(7,166)	(6,825)
Total other financing sources (uses)	43,834	48,334	47,834	44,175
Net change in fund balance	\$ (13,966)	(9,466)	(336,098)	221,893
Fund balance, beginning of year			509,282	287,389
Fund balance, end of year			\$ 173,184	509,282

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 10,000	10,000	10,883	10,250
Total revenues	10,000	10,000	10,883	10,250
Expenditures:				
Other expenditures	20,000	20,000	7,745	8,050
Total expenditures	20,000	20,000	7,745	8,050
Net change in fund balance	\$ (10,000)	(10,000)	3,138	2,200
Fund balance, beginning of year			11,247	9,047
Fund balance, end of year			\$ 14,385	11,247

COUNTY OF KENDALL, ILLINOIS
 SHERIFF VEHICLE FUND

SCHEDULE C-45

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 6,000	6,000	8,475	14,552
Total revenues	6,000	6,000	8,475	14,552
Expenditures:				
Vehicle purchase	17,000	17,000	5,739	-
Total expenditures	17,000	17,000	5,739	-
Net change in fund balance	\$ (11,000)	(11,000)	2,736	14,552
Fund balance, beginning of year			24,758	10,206
Fund balance, end of year			\$ 27,494	24,758

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020	Actual	2019
	Appropriations	Final	Actual	Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 1,800	1,800	2,328	1,962
Total revenues	1,800	1,800	2,328	1,962
Expenditures:	6,000	6,000	-	-
Total expenditures	6,000	6,000	-	-
Net change in fund balance	\$ (4,200)	(4,200)	2,328	1,962
Fund balance, beginning of year			20,312	18,350
Fund balance, end of year			\$ 22,640	20,312

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 20,000	20,000	21,937	12,428
Total revenues	<u>20,000</u>	<u>20,000</u>	<u>21,937</u>	<u>12,428</u>
Expenditures:	<u>78,500</u>	<u>78,500</u>	<u>39,399</u>	<u>22,735</u>
Total expenditures	<u>78,500</u>	<u>78,500</u>	<u>39,399</u>	<u>22,735</u>
Net change in fund balance	<u><u>\$ (58,500)</u></u>	<u><u>(58,500)</u></u>	<u>(17,462)</u>	<u>(10,307)</u>
Fund balance, beginning of year			<u>56,130</u>	<u>66,437</u>
Fund balance, end of year			<u><u>\$ 38,668</u></u>	<u><u>56,130</u></u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ 15,000	15,000	9,240	14,560
Total revenues	15,000	15,000	9,240	14,560
Expenditures:				
FTA expenditures	15,000	15,000	15,000	12,199
Total expenditures	15,000	15,000	15,000	12,199
Net change in fund balance	\$ -	-	(5,760)	2,361
Fund balance, beginning of year			53,156	50,795
Fund balance, end of year			\$ 47,396	53,156

COUNTY OF KENDALL, ILLINOIS
ANIMAL MEDICAL CARE FUND

SCHEDULE C-49

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - donations	\$ 10	10	-	-
Total revenues	10	10	-	-
Expenditures:				
Animal medical care expense	4,250	4,250	800	5,603
Total expenditures	4,250	4,250	800	5,603
Net change in fund balance	\$ (4,240)	(4,240)	(800)	(5,603)
Fund balance, beginning of year			19,739	25,342
Fund balance, end of year			\$ 18,939	19,739

COUNTY OF KENDALL, ILLINOIS
SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	2,750	-	5,500
Total revenues	2,750	2,750	-	5,500
Expenditures:				
Highways and Bridges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 2,750	2,750	-	5,500
Fund balance, beginning of year			11,230	5,730
Fund balance, end of year			\$ 11,230	11,230

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-51

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 1,721	1,721	1,532	1,463
Total revenues	1,721	1,721	1,532	1,463
Expenditures:				
Grant expenditures	1,721	1,721	1,645	390
Total expenditures	1,721	1,721	1,645	390
Net change in fund balance	\$ -	-	(113)	1,073
Fund balance (deficit), beginning of year			-	(1,073)
Fund balance (deficit), end of year			\$ (113)	-

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 115,000	115,000	145,702	168,534
Interest	50	50	66	59
Total revenues	<u>115,050</u>	<u>115,050</u>	<u>145,768</u>	<u>168,593</u>
Expenditures:				
Inmate supplies	62,200	62,200	55,524	28,438
Maintenance for inmate welfare and health	22,500	22,500	15,104	25,390
Inmate medical	66,820	66,820	66,821	46,460
Total expenditures	<u>151,520</u>	<u>151,520</u>	<u>137,449</u>	<u>100,288</u>
Net change in fund balance	<u>\$ (36,470)</u>	<u>(36,470)</u>	8,319	68,305
Fund balance, beginning of year			<u>231,386</u>	<u>163,081</u>
Fund balance, end of year			<u>\$ 239,705</u>	<u>231,386</u>

COUNTY OF KENDALL, ILLINOIS
 HIRE BACK TRANSPORTATION SAFETY FUND

SCHEDULE C-53

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 125	125	-	-
Expenditures	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 125	125	-	-
Fund balance, beginning of year			250	250
Fund balance, end of year			\$ 250	250

COUNTY OF KENDALL, ILLINOIS
 SHERIFF'S RANGE FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 5,000	5,000	5,000	5,500
Interest	-	-	95	267
Total revenues	5,000	5,000	5,095	5,767
Expenditures	13,850	13,850	3,975	3,949
Total expenditures	13,850	13,850	3,975	3,949
Net change in fund balance	<u>\$ (8,850)</u>	<u>(8,850)</u>	1,120	1,818
Fund balance, beginning of year			47,200	45,382
Fund balance, end of year			<u>\$ 48,320</u>	<u>47,200</u>

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

SCHEDULE C-55

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,000	4,000	4,962	4,344
Total revenues	4,000	4,000	4,962	4,344
Expenditures:	25,000	25,000	-	2,790
Total expenditures	25,000	25,000	-	2,790
Net change in fund balance	\$ (21,000)	(21,000)	4,962	1,554
Fund balance, beginning of year			37,703	36,149
Fund balance, end of year			\$ 42,665	37,703

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 1,275,159	1,275,159	2,163,858	1,688,055
Total revenues	1,275,159	1,275,159	2,163,858	1,688,055
Expenditures:				
Facilities	406,585	406,585	419,309	541,152
Services	715,081	715,081	1,411,038	908,553
Equipment	-	-	100,000	159,320
Travel	10,000	10,000	4,117	13,784
Supplies	5,000	5,000	12,067	1,755
Overtime	100,000	100,000	18,336	131,938
Other	38,493	38,493	66,169	61,206
Total expenditures	1,275,159	1,275,159	2,031,036	1,817,708
Net change in fund balance	\$ -	-	132,822	(129,653)
Fund balance (deficit), beginning of year			(187,567)	(57,914)
Fund balance (deficit), end of year			\$ (54,745)	(187,567)

COUNTY OF KENDALL, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-57

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 50,000	50,000	258,346	72,616
Total revenues	50,000	50,000	258,346	72,616
Expenditures:				
Grant expenditures	50,000	50,000	213,817	7,791
Total expenditures	50,000	50,000	213,817	7,791
Net change in fund balance	\$ -	-	44,529	64,825
Fund balance, beginning of year			67,787	2,962
Fund balance, end of year			\$ 112,316	67,787

COUNTY OF KENDALL, ILLINOIS
 COUNTY DRUG SERVICE FUND

SCHEDULE C-58

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,000	1,000	360	1,019
Total revenues	1,000	1,000	360	1,019
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(1,000)	(1,000)	(406)	(1,158)
Total other financing sources (uses)	(1,000)	(1,000)	(406)	(1,158)
Net change in fund balance	\$ -	-	(46)	(139)
Fund balance, beginning of year			46	185
Fund balance, end of year			\$ -	46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 207,485	207,485	208,157	174,397
Revenues from services, fines and forfeitures:				
Fees	9,500	9,500	-	920
Total revenues	216,985	216,985	208,157	175,317
Expenditures:				
Salaries	103,073	103,073	113,440	108,374
Supplies	2,950	2,950	1,013	1,654
Membership conference fees	-	-	-	2,130
Training- travel conference fees	9,000	9,000	10,614	8,600
Training- conferences fees	5,010	5,010	1,485	2,665
Equipment	600	600	-	825
Drug testing	14,003	14,003	6,593	5,205
Assessments	1,100	1,100	1,100	1,100
Treatment	30,705	30,705	-	22,507
Total expenditures	166,441	166,441	134,245	153,060
Other financing sources (uses):				
Transfers in:				
County Reserve Fund	-	-	6,351	-
Mental Health Board Fund	9,000	9,000	-	8,991
Transfers out:				
General Fund	(9,840)	(9,840)	(9,816)	(14,727)
IMRF Fund	(9,000)	(9,000)	(9,177)	(8,325)
SS Fund	(7,900)	(7,900)	(8,167)	(7,906)
Total transfers out	(26,740)	(26,740)	(27,160)	(30,958)
Total other financing sources (uses)	(17,740)	(17,740)	(20,809)	(21,967)
Net change in fund balance	\$ 32,804	32,804	53,103	290
Fund balance (deficit), beginning of year			(42,271)	(42,561)
Fund balance (deficit), end of year			\$ 10,832	(42,271)

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original Appropriations	2020 Final Appropriations	Actual	2019 Actual
Revenues:				
Drug court revenue	\$ -	-	1,981	-
Total revenues	-	-	1,981	-
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	-	1,981	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 1,981	-

COUNTY OF KENDALL, ILLINOIS
 COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 5,400	5,400	3,053	14,088
Total revenues	5,400	5,400	3,053	14,088
Expenditures:				
Medical expenses	4,000	4,000	1,890	3,190
Commissary expenses	1,400	1,400	1,465	2,055
Total expenditures	5,400	5,400	3,355	5,245
Net change in fund balance	\$ -	-	(302)	8,843
Fund balance (deficit), beginning of year			5,768	(3,075)
Fund balance (deficit), end of year			\$ 5,466	5,768

COUNTY OF KENDALL, ILLINOIS
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 30,500	30,500	28,119	39,833
Total revenues	30,500	30,500	28,119	39,833
Expenditures:				
Deputy overtime salaries	30,500	30,500	35,785	32,749
Total expenditures	30,500	30,500	35,785	32,749
Net change in fund balance	\$ -	-	(7,666)	7,084
Fund balance (deficit), beginning of year			1,616	(5,468)
Fund balance (deficit), end of year			\$ (6,050)	1,616

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 23,500	23,500	20,622	24,818
Total revenues	23,500	23,500	20,622	24,818
Expenditures:				
Salaries	30,832	30,832	34,311	30,627
Office supplies	200	200	94	127
Postage	2,500	2,500	655	1,951
Total expenditures	33,532	33,532	35,060	32,705
Net change in fund balance	\$ (10,032)	(10,032)	(14,438)	(7,887)
Fund balance, beginning of year			158,510	166,397
Fund balance, end of year			\$ 144,072	158,510

COUNTY OF KENDALL, ILLINOIS
 VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 21,427	21,427	16,375	13,400
Total revenues	21,427	21,427	16,375	13,400
Expenditures:				
Salaries	21,427	21,427	13,100	13,400
Total expenditures	21,427	21,427	13,100	13,400
Net change in fund balance	\$ -	-	3,275	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 3,275	-

COUNTY OF KENDALL, ILLINOIS
COUNTY ELECTION FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Mileage	5,000	5,000	2,037	-
Election judge per diem	20,000	20,000	-	-
Legal publications	5,000	5,000	2,505	-
Ballots	30,000	30,000	27,439	-
Contractual services	15,000	15,000	-	-
Postage	15,000	15,000	-	-
Polling place setup	10,000	10,000	3,114	-
Total expenditures	100,000	100,000	35,095	-
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(35,095)	-
Other financing sources (uses):				
Transfers in:				
General fund	-	-	-	100,000
Total other financing sources (uses)	-	-	-	100,000
Net change in fund balance	\$ (100,000)	(100,000)	(35,095)	100,000
Fund balance, beginning of year			100,000	-
Fund balance, end of year			\$ 64,905	100,000

COUNTY OF KENDALL, ILLINOIS
 DRUG FORFEITURE FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 2,000	2,000	-	1,637
Total revenues	2,000	2,000	-	1,637
Expenditures:	2,000	2,000	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	1,637
Net change in fund balance	\$ -	-	-	1,637
Fund balance, beginning of year			1,637	-
Fund balance, end of year			\$ 1,637	1,637

COUNTY OF KENDALL, ILLINOIS
AAA TRAFFIC SAFETY EQUIPMENT FUND

SCHEDULE C-67

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	18,000
Total revenues	-	-	-	18,000
Expenditures:	-	-	-	18,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 TRAFFIC ENFORCEMENT FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 26,491	26,491	-	-
Expenditures:				
Enforcement expenses	26,491	26,491	-	-
Salaries	-	-	3,563	3,612
Total expenditures	26,491	26,491	3,563	3,612
Excess (deficiency) of revenues over (under) expenditures	-	-	(3,563)	(3,612)
Net change in fund balance	\$ -	-	(3,563)	(3,612)
Fund balance (deficit), beginning of year			(3,612)	-
Fund balance (deficit), end of year			\$ (7,175)	(3,612)

COUNTY OF KENDALL, ILLINOIS
SMOKE FREE ACT FUND

SCHEDULE C-69

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	-	-	100
Total other financing sources (uses)	-	-	-	100
Net change in fund balance	\$ -	-	-	100
Fund balance, beginning of year			100	-
Fund balance, end of year			\$ 100	100

COUNTY OF KENDALL, ILLINOIS
 NUCLEAR GRANT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 15,450	15,450	24,140	15,450
Total revenues	15,450	15,450	24,140	15,450
Expenditures:				
Equipment	-	-	6,371	-
Miscellaneous	15,450	15,450	7,653	8,591
Total expenditures	15,450	15,450	14,024	8,591
Excess (deficiency) of revenues over (under) expenditures	-	-	10,116	6,859
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	-	-	58,898
Total other financing sources (uses)	-	-	-	58,898
Net change in fund balance	\$ -	-	10,116	65,757
Fund balance, beginning of year			65,757	-
Fund balance, end of year			\$ 75,873	65,757

COUNTY OF KENDALL, ILLINOIS
 SCAAP GRANT FUND

SCHEDULE C-71

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Original	2020 Final	Actual	2019 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 15,830	15,830	19,636	30,990
Total revenues	15,830	15,830	19,636	30,990
Expenditures:	3,722	3,722	7,719	10,916
Excess (deficiency) of revenues over (under) expenditures	12,108	12,108	11,917	20,074
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	-	-	18,950
Total other financing sources (uses)	-	-	-	18,950
Net change in fund balance	\$ 12,108	12,108	11,917	39,024
Fund balance, beginning of year			39,024	-
Fund balance, end of year			\$ 50,941	39,024

COUNTY OF KENDALL, ILLINOIS
 JUVENILE JUSTICE GRANT FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	1
Total revenues	-	-	-	1
Expenditures:	-	-	181	4,301
Excess (deficiency) of revenues over (under) expenditures	-	-	(181)	(4,300)
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	-	-	4,481
Total other financing sources (uses)	-	-	-	4,481
Net change in fund balance	\$ -	-	(181)	181
Fund balance, beginning of year			181	-
Fund balance, end of year			\$ -	181

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)**

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 770	770	-	770
Total revenues	770	770	-	770
Expenditures:				
Salaries	770	770	-	575
Total expenditures	770	770	-	575
Excess (deficiency) of revenues over (under) expenditures	770	770	-	195
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	-	-	770
Total other financing sources (uses)	-	-	-	770
Net change in fund balance	\$ 770	770	-	965
Fund balance, beginning of year			965	-
Fund balance, end of year			\$ 965	965

COUNTY OF KENDALL, ILLINOIS
 COUNTY JAIL MEDICAL COST FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 12,000	12,000	952	20
Other revenue	1,300	1,300	-	228
Total revenues	<u>13,300</u>	<u>13,300</u>	<u>952</u>	<u>248</u>
Expenditures:	<u>7,000</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>6,300</u>	<u>6,300</u>	<u>952</u>	<u>248</u>
Net change in fund balance	<u>\$ 6,300</u>	<u>6,300</u>	<u>952</u>	<u>248</u>
Fund balance, beginning of year			<u>248</u>	<u>-</u>
Fund balance, end of year			<u>\$ 1,200</u>	<u>248</u>

COUNTY OF KENDALL, ILLINOIS
 FAMILY VIOLENCE COORDINATOR COUNCIL GRANT FUND

SCHEDULE C-75

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 45,000	45,000	43,544	-
Expenditures:	53,600	53,600	45,095	11,688
Excess (deficiency) of revenues over (under) expenditures	(8,600)	(8,600)	(1,551)	(11,688)
Net change in fund balance	<u>\$ (8,600)</u>	<u>(8,600)</u>	(1,551)	(11,688)
Fund balance (deficit), beginning of year			(11,688)	-
Fund balance (deficit), end of year			<u>\$ (13,239)</u>	<u>(11,688)</u>

COUNTY OF KENDALL, ILLINOIS
 MENTAL HEALTH TREATMENT COURT FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Salaries	100,000	100,000	-	669
Total expenditures	100,000	100,000	-	669
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	-	(669)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	100,000
Total other financing sources (uses)	-	-	-	100,000
Net change in fund balance	\$ (100,000)	(100,000)	-	99,331
Fund balance, beginning of year			99,331	-
Fund balance, end of year			\$ 99,331	99,331

COUNTY OF KENDALL, ILLINOIS
 PUBLIC DEFENDER RECORDS AUTOMATION FUND

SCHEDULE C-77

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,600	1,600	1,760	168
Total revenues	1,600	1,600	1,760	168
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,600	1,600	1,760	168
Net change in fund balance	<u>\$ 1,600</u>	<u>1,600</u>	1,760	168
Fund balance, beginning of year			168	-
Fund balance, end of year			<u>\$ 1,928</u>	<u>168</u>

COUNTY OF KENDALL, ILLINOIS
 27TH PAYROLL FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General Fund	70,000	70,000	70,000	70,000
Total other financing sources (uses)	70,000	70,000	70,000	70,000
Net change in fund balance	\$ 70,000	70,000	70,000	70,000
Fund balance, beginning of year			70,000	-
Fund balance, end of year			\$ 140,000	70,000

COUNTY OF KENDALL, ILLINOIS
 AURORA ELECTION COMMISSION DISSOLUTION FUND

SCHEDULE C-79

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	-	24,153
Net change in fund balance	\$ -	-	-	(24,153)
Fund balance, beginning of year			-	24,153
Fund balance, end of year			\$ -	-

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)**

	2020		2019
	Original Appropriations	Final Appropriations	Actual
Revenues:			
Intergovernmental - grant revenues	\$ -	-	7,175
Total revenues	-	-	7,175
Expenditures:			
Total expenditures	-	-	55
Net change in fund balance	\$ -	-	7,120
Fund balance (deficit), beginning of year			575
Fund balance (deficit), end of year			\$ 7,695

COUNTY OF KENDALL, ILLINOIS
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-81

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 900	900	1,786	930
Total revenues	900	900	1,786	930
Expenditures:	900	900	-	-
Total expenditures	900	900	-	-
Net change in fund balance	\$ -	-	1,786	930
Fund balance, beginning of year			4,468	3,538
Fund balance, end of year			\$ 6,254	4,468

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 6,700	6,700	1,945	6,752
Total revenues	6,700	6,700	1,945	6,752
Expenditures:				
Total expenditures	8,000	8,000	520	730
Net change in fund balance	\$ (1,300)	(1,300)	1,425	6,022
Fund balance, beginning of year			7,502	1,480
Fund balance, end of year			\$ 8,927	7,502

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	43,025	42,594	-
Total revenues	-	43,025	42,594	-
Expenditures:				
Salaries	-	6,850	7,243	-
Travel	-	850	465	-
Supplies	-	19,500	16,574	-
Contractual services	-	9,800	13,233	-
Consultants	-	2,200	2,299	-
Miscellaneous	-	3,825	3,211	-
Total expenditures	-	43,025	43,025	-
Net change in fund balance	\$ -	-	(431)	-
Fund balance, beginning of year			-	-
Fund balance (deficit), end of year			\$ (431)	-

COUNTY OF KENDALL, ILLINOIS
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 53,200	53,200	50,269	62,073
Off-track betting revenue	-	-	-	5,671
Lease income - KenCom	100,000	100,000	105,000	100,000
Total revenues	153,200	153,200	155,269	167,744
Expenditures:	403,300	403,300	525,305	276,074
Total expenditures	403,300	403,300	525,305	276,074
Excess (deficiency) of revenues over (under) expenditures	(250,100)	(250,100)	(370,036)	(108,330)
Other financing sources (uses):				
General Fund	150,000	150,000	150,000	150,000
Total other financing sources (uses)	150,000	150,000	150,000	150,000
Net change in fund balance	\$ (100,100)	(100,100)	(220,036)	41,670
Fund balance, beginning of year			1,470,882	1,429,212
Fund balance, end of year			\$ 1,250,846	1,470,882

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	190,000	10,000	9,389	386
Building improvements	-	180,000	218,854	38,092
Total expenditures	190,000	190,000	228,243	38,478
Other financing sources (uses):				
Transfers in:				
Animal Control Fund	92,500	118,600	118,600	10,000
Total other financing sources (uses)	92,500	118,600	118,600	10,000
Net change in fund balance	\$ (97,500)	(71,400)	(109,643)	(28,478)
Fund balance, beginning of year			113,194	141,672
Fund balance, end of year			\$ 3,551	113,194

COUNTY OF KENDALL, ILLINOIS
COUNTY BUILDING FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2020
(With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ 7,500	7,500	-	-
Total revenues	7,500	7,500	-	-
Expenditures:				
Capital expenditures	809,000	809,000	268,364	2,384
Total expenditures	809,000	809,000	268,364	2,384
Excess (deficiency) of revenues over (under) expenditures	(801,500)	(801,500)	(268,364)	(2,384)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	1,935,000	1,935,000	1,100,000
Highway Fund	75,000	75,000	75,000	75,000
Transfers out:				
General Fund	(239,478)	(239,478)	(239,478)	-
Total other financing sources (uses)	(129,478)	1,770,522	1,770,522	1,175,000
Net change in fund balance	\$ (930,978)	969,022	1,502,158	1,172,616
Fund balance, beginning of year			1,359,036	186,420
Fund balance, end of year			\$ 2,861,194	1,359,036

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-87

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 42,000	42,000	15,343	48,235
Total revenues	42,000	42,000	15,343	48,235
Expenditures:	988,853	988,853	958,768	1,423,617
Excess (deficiency) of revenues over (under) expenditures	(946,853)	(946,853)	(943,425)	(1,375,382)
Other financing sources (uses):				
Transfers in:				
General Fund	-	1,100,000	1,100,000	-
Public Safety Sales Tax Fund	525,000	525,000	525,000	325,000
Total other financing sources (uses)	525,000	525,000	1,625,000	325,000
Net change in fund balance	\$ (421,853)	(421,853)	681,575	(1,050,382)
Fund balance, beginning of year			444,473	1,494,855
Fund balance, end of year			\$ 1,126,048	444,473

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 100	100	1,148	996
Other revenue - rental income	14,400	14,400	15,275	14,400
Total revenues	14,500	14,500	16,423	15,396
Expenditures:				
Debt service - principal	170,000	170,000	170,000	180,000
Debt service - interest	102,760	102,760	102,760	83,376
Fiscal agent fees and issuance costs	650	650	950	77,686
Total expenditures	273,410	273,410	273,710	341,062
Excess (deficiency) of revenues over (under) expenditures	(258,910)	(258,910)	(257,287)	(325,666)
Other financing sources (uses):				
Refunding bond proceeds	-	-	-	2,800,000
Refunding bond premiums	-	-	-	277,301
Transfer to escrow agent	-	-	-	(3,029,571)
Transfers in:				
Health and Human Services Fund	145,814	145,814	145,814	145,814
General Fund	113,100	113,100	113,100	140,000
Total other financing sources (uses)	258,914	258,914	258,914	333,544
Net change in fund balance	\$ 4	4	1,627	7,878
Fund balance, beginning of year			137,812	129,934
Fund balance, end of year			\$ 139,439	137,812

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Refunds	\$ -	-	6,059	-
Interest	200	200	2,837	2,551
Total revenues	200	200	8,896	2,551
Expenditures:				
Debt service - principal	1,135,000	1,135,000	1,135,000	1,095,000
Debt service - interest	128,400	128,400	128,400	141,273
Fiscal agent fees and issuance costs	650	650	475	36,254
Total expenditures	1,264,050	1,264,050	1,263,875	1,272,527
Excess (deficiency) of revenues over (under) expenditures	(1,263,850)	(1,263,850)	(1,254,979)	(1,269,976)
Other financing sources (uses):				
Refunding bond proceeds	-	-	-	3,210,000
Refunding bond premium	-	-	-	185,978
Transfer to escrow agent	-	-	-	(3,354,072)
Transfers in:				
Public Safety Sales Tax Fund	1,263,850	1,263,850	1,263,850	1,273,050
Total other financing sources (uses)	1,263,850	1,263,850	1,263,850	1,273,050
Net change in fund balance	\$ -	-	8,871	3,074
Fund balance, beginning of year			6,882	3,808
Fund balance, end of year			\$ 15,753	6,882

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	2020		2019	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 400	400	6,346	5,090
Total revenues	400	400	6,346	5,090
Expenditures:				
Debt service - principal:				
2016 Bonds	420,000	420,000	420,000	635,000
2017 Bonds	520,000	520,000	520,000	-
Debt service - interest:				
2016 Bonds	115,800	115,800	115,800	131,625
2017 Bonds	702,750	702,750	702,750	1,175,023
Fiscal agent fees	2,500	2,500	950	1,204
Total expenditures	1,761,050	1,761,050	1,759,500	1,942,852
Excess (deficiency) of revenues over (under) expenditures	(1,760,650)	(1,760,650)	(1,753,154)	(1,937,762)
Other financing sources (uses):				
Transfers in:				
General fund	176,900	176,900	176,900	150,000
Public Safety Sales Tax Fund	1,583,750	1,583,750	1,583,750	1,794,148
Total other financing sources (uses)	1,760,650	1,760,650	1,760,650	1,944,148
Net change in fund balance	\$ -	-	7,496	6,386
Fund balance, beginning of year			1,968,146	1,961,760
Fund balance, end of year			\$ 1,975,642	1,968,146

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

Balance Sheet

November 30, 2020

(With Comparative Figures for November 30, 2019)

	Debt Service Funds				Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Non-Major Funds	2020	2019
<u>Assets</u>						
Cash in bank	\$ 195,972	4,222,577	924,432	1,749,613	7,092,594	7,581,121
Receivables:						
Accounts receivable	26,311	-	-	-	26,311	26,311
Property taxes receivable	640,646	430,500	4,605,188	-	5,676,334	5,295,073
Total assets	<u>\$ 862,929</u>	<u>4,653,077</u>	<u>5,529,620</u>	<u>1,749,613</u>	<u>12,795,239</u>	<u>12,902,505</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ 12,448	-	-	-	12,448	12,021
Accrued payroll and benefits	11,720	-	-	-	11,720	11,739
Refundable deposits	19,000	-	-	-	19,000	19,000
Total liabilities	<u>43,168</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>43,168</u>	<u>42,760</u>
Deferred Inflows of Resources:						
Unavailable property taxes	640,646	430,500	4,605,188	-	5,676,334	5,295,073
Fund Balances:						
Restricted	-	4,222,577	924,432	1,320,468	6,467,477	6,812,356
Assigned	-	-	-	429,145	429,145	426,244
Unassigned	179,115	-	-	-	179,115	326,072
Total fund balances	<u>179,115</u>	<u>4,222,577</u>	<u>924,432</u>	<u>1,749,613</u>	<u>7,075,737</u>	<u>7,564,672</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 862,929</u>	<u>4,653,077</u>	<u>5,529,620</u>	<u>1,749,613</u>	<u>12,795,239</u>	<u>12,902,505</u>

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

Combining Statement of Revenue, Expenses, and Changes in Fund Balance
 For the Year Ended November 30, 2020
 (With Comparative Figures For the Year Ended November 30, 2019)

	Debt Service Funds				Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Non-Major Funds	2020	2019
Revenues:						
Property taxes	\$ 610,974	4,251,128	420,441	-	5,282,543	4,843,318
Intergovernmental revenues	-	-	-	168,520	168,520	174,390
Revenues from services	250,362	-	-	-	250,362	358,281
Project fund	128,891	-	-	21,601	150,492	189,684
Interest	604	1,455	1,228	10,555	13,842	33,730
Miscellaneous	71,631	-	-	-	71,631	63,293
Total revenues	1,062,462	4,252,583	421,669	200,676	5,937,390	5,662,696
Expenditures:						
Culture and recreation	1,209,419	474	-	136,228	1,346,121	1,405,745
Debt service:						
Principal	-	2,670,000	365,000	-	3,035,000	2,775,000
Interest	-	1,414,116	42,075	-	1,456,191	1,592,016
Bond issuance costs	-	950	-	-	950	-
Capital outlay	-	-	-	588,063	588,063	-
Total expenditures	1,209,419	4,085,540	407,075	724,291	6,426,325	5,772,761
Change in fund balances	(146,957)	167,043	14,594	(523,615)	(488,935)	(110,065)
Fund balances, beginning of year	326,072	4,055,534	909,838	2,273,228	7,564,672	7,674,737
Fund balances, end of year	\$ 179,115	4,222,577	924,432	1,749,613	7,075,737	7,564,672

Combining Statement of Assets and Liabilities
 November 30, 2020

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund	HRA Fund
<u>Assets</u>									
Cash in banks	\$ 13,807,184	362,999	63,081	9,348	115,051	83,491	604	21,310	2,502
Due from State of Illinois	58,182	-	-	-	-	-	-	-	-
Accounts receivable	621,018	-	-	-	-	-	-	-	-
Other assets	4,322,777	-	-	-	-	-	-	-	-
Total assets	<u>\$ 18,809,161</u>	<u>362,999</u>	<u>63,081</u>	<u>9,348</u>	<u>115,051</u>	<u>83,491</u>	<u>604</u>	<u>21,310</u>	<u>2,502</u>
<u>Liabilities</u>									
Accounts payable	\$ 75,691	-	-	-	-	-	-	-	-
Other liabilities	1,667,549	-	-	-	-	-	-	-	-
Accrued payroll	57,097	-	-	-	-	-	-	-	-
Agency funds due to others	17,008,824	362,999	63,081	9,348	115,051	83,491	604	21,310	2,502
Total liabilities	<u>\$ 18,809,161</u>	<u>362,999</u>	<u>63,081</u>	<u>9,348</u>	<u>115,051</u>	<u>83,491</u>	<u>604</u>	<u>21,310</u>	<u>2,502</u>

Combining Statement of Assets and Liabilities
 November 30, 2020

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
<u>Assets</u>									
Cash in banks	\$ 583,115	21,561	18,708	62,381	19,287	437,124	1,023,170	785,534	1,481,455
Due from State of Illinois	-	-	-	-	-	-	58,182	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 583,115</u>	<u>21,561</u>	<u>18,708</u>	<u>62,381</u>	<u>19,287</u>	<u>437,124</u>	<u>1,081,352</u>	<u>785,534</u>	<u>1,481,455</u>
<u>Liabilities</u>									
Accounts payable	\$ -	-	-	-	-	-	2,818	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Agency funds due to others	583,115	21,561	18,708	62,381	19,287	437,124	1,078,534	785,534	1,481,455
Total liabilities	<u>\$ 583,115</u>	<u>21,561</u>	<u>18,708</u>	<u>62,381</u>	<u>19,287</u>	<u>437,124</u>	<u>1,081,352</u>	<u>785,534</u>	<u>1,481,455</u>

Combining Statement of Assets and Liabilities
 November 30, 2020

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
<u>Assets</u>									
Cash in banks	\$ 10,243	55,924	41,118	267,202	705	2,791,496	1,775,590	1,425,000	2,349,185
Due from State of Illinois	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	621,018	-	-	-
Other assets	-	-	-	-	-	-	961,511	-	3,361,266
Total assets	<u>\$ 10,243</u>	<u>55,924</u>	<u>41,118</u>	<u>267,202</u>	<u>705</u>	<u>3,412,514</u>	<u>2,737,101</u>	<u>1,425,000</u>	<u>5,710,451</u>
<u>Liabilities</u>									
Accounts payable	\$ -	-	-	-	-	4,360	21,484	-	47,029
Other liabilities	-	-	-	-	-	238,387	1,429,162	-	-
Accrued payroll	-	-	-	-	-	-	57,097	-	-
Agency funds due to others	10,243	55,924	41,118	267,202	705	3,169,767	1,229,358	1,425,000	5,663,422
Total liabilities	<u>\$ 10,243</u>	<u>55,924</u>	<u>41,118</u>	<u>267,202</u>	<u>705</u>	<u>3,412,514</u>	<u>2,737,101</u>	<u>1,425,000</u>	<u>5,710,451</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund	HRA Fund
Balance, beginning of year	\$ 15,672,600	314,944	63,050	9,329	114,823	83,466	268	25,091	3,668
Additions	362,486,932	74,648	31	19	228	25	336	4,052,983	3
Deductions	(361,150,708)	(26,593)	-	-	-	-	-	(4,056,764)	(1,169)
Balance, end of year	<u>\$ 17,008,824</u>	<u>362,999</u>	<u>63,081</u>	<u>9,348</u>	<u>115,051</u>	<u>83,491</u>	<u>604</u>	<u>21,310</u>	<u>2,502</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
Balance, beginning of year	\$ 992,368	21,561	160,972	35,141	13,899	427,893	393,035	764,303	1,403,759
Additions	1,094,058	-	1	784,520	15,130	35,550	1,083,060	5,904,471	4,924,333
Deductions	(1,503,311)	-	(142,265)	(757,280)	(9,742)	(26,319)	(397,561)	(5,883,240)	(4,846,637)
Balance, end of year	<u>\$ 583,115</u>	<u>21,561</u>	<u>18,708</u>	<u>62,381</u>	<u>19,287</u>	<u>437,124</u>	<u>1,078,534</u>	<u>785,534</u>	<u>1,481,455</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2020

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
Balance, beginning of year	\$ 9,137	16,376	6,228	355,595	1,161	1,560,074	1,218,205	1,525,000	6,153,254
Additions	1,106	297,189	34,890	339,307,041	2,044	2,054,854	2,689,495	-	130,917
Deductions	-	(257,641)	-	(339,395,434)	(2,500)	(445,161)	(2,678,342)	(100,000)	(620,749)
Balance, end of year	<u>\$ 10,243</u>	<u>55,924</u>	<u>41,118</u>	<u>267,202</u>	<u>705</u>	<u>3,169,767</u>	<u>1,229,358</u>	<u>1,425,000</u>	<u>5,663,422</u>

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

	Tax Year				
	2015	2016	2017	2018	2019
Assessed valuations	\$ 2,638,618,544	2,839,493,270	3,029,500,354	3,227,251,848	3,432,921,537
Tax rates:					
General (Corporate)	0.4047	0.3948	0.3638	0.3564	0.3199
Illinois Municipal Retirement Fund	0.1065	0.1057	0.1024	0.0914	0.0859
County Highway	0.0568	0.0528	0.0495	0.0465	0.0437
County Aid to Bridges	0.0208	0.0176	0.0165	0.0155	0.0146
Mental Health	0.0353	0.0328	0.0308	0.0289	0.0276
Tuberculosis	0.0006	0.0005	0.0005	0.0005	0.0004
Federal Aid Highway Matching	0.0002	0.0000	0.0000	0.0000	0.0000
County Health	0.0287	0.0267	0.0250	0.0235	0.0424
Liability Insurance	0.0455	0.0387	0.0391	0.0385	0.0380
Social Security	0.0569	0.0541	0.0514	0.0436	0.0408
County Extension Education	0.0071	0.0066	0.0062	0.0057	0.0055
Veterans' Assistance	0.0153	0.0142	0.0122	0.0115	0.0104
Senior Citizens	0.0133	0.0123	0.0116	0.0109	0.0117
Total	0.7917	0.7568	0.7088	0.6728	0.6409
Tax extensions:					
General (Corporate)	\$ 10,677,434	10,950,506	11,020,110	11,502,571	10,982,946
Illinois Municipal Retirement Fund	2,810,129	2,999,925	3,100,694	2,950,031	2,950,253
County Highway	1,500,055	1,500,104	1,499,906	1,500,027	1,500,187
County Aid to Bridges	550,152	500,035	499,868	500,224	500,177
Mental Health	932,224	930,218	931,874	932,030	947,143
Tuberculosis	15,040	15,049	15,148	15,168	15,105
Federal Aid Highway Matching	5,013	-	-	-	-
County Health	757,020	757,009	757,072	757,113	1,454,186
Liability Insurance	1,200,044	1,100,020	1,183,626	1,242,815	1,305,197
Social Security	1,500,054	1,535,030	1,557,163	1,407,082	1,400,289
County Extension Education	187,606	187,690	187,526	183,953	187,781
Veterans' Assistance	403,972	403,776	369,599	370,811	357,367
Senior Citizens	350,145	350,109	350,210	350,157	400,279
Total	\$ 20,888,888	21,229,471	21,472,796	21,711,982	22,000,908
Tax Collections	\$ 20,812,205	21,186,822	21,434,888	21,677,726	21,962,952

OTHER REQUIRED REPORTING



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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2020, and the related notes to the financial statements, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated June 10, 2021.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the Schedule of Findings and Questioned Costs included in this report (item 2020-1) that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and is described in the Schedule of Findings and Questioned Costs included in this report (item 2020-2 and 2020-3).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated June 10, 2021.

County of Kendall, Illinois' Response to Finding

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

Purpose of this Report

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

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
June 10, 2021

SINGLE AUDIT SECTION



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

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

Report on Compliance for Each Major Federal Program

We have audited the County of Kendall, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County of Kendall, Illinois' major federal programs for the year ended November 30, 2020. The County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County of Kendall, Illinois' major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County of Kendall, Illinois' compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County of Kendall, Illinois' compliance.

Opinion on Each Major Federal Program

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2020.

Report on Internal Control Over Compliance

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

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

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

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

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

Mack & Associates, P. C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
June 10, 2021

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Agriculture:				
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
WIC Administration - 2020	10.557	FCSXQ00911	\$ 36,070	-
WIC Administration - 2021	10.557	FCSYQ00911	125,440	-
WIC Vouchers (non-cash) - 2020	10.557	SFY20-366006598	186,403	-
Total CFDA 10.557			347,913	-
WIC Tech MIS	10.578	FCSXQ00911	1,340	-
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
Farmers' Market Nutrition - 2020	10.572	FCSYQ05226	86	-
Farmers' Market Nutrition - 2021	10.572	FCSZQ05226	1,000	-
Total U.S. Department of Agriculture			350,339	-
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance	20.509	21-0338-19882	55,578	55,578
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2018-034	216,181	216,181
Total U.S. Department of Transportation			271,759	271,759
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2020	66.032	20KENDALL	7,465	-
Total CFDA 66.032			7,465	-
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2020	66.605	0005080047H	1,625	-
Safe Drinking Water - 2021	66.605	1005080047H	763	-
Total CFDA 66.032			2,388	-
Total U.S. Environmental Protection Agency			9,853	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Energy:				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Weatherization Assistance for Low-Income Persons	81.042	17-403035	95,776	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III, Part E - 2020	93.052	719	4,971	-
Title III, Part E - 2021	93.052	719	3,293	-
Total CFDA 93.052			8,264	-
<i>Passed Through Illinois Department of Public Health:</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Cities Readiness Initiative - 2020	93.074	07580012H	36,929	-
Cities Readiness Initiative - 2021	93.069	17580012I	10,764	-
Public Health Preparedness - 2020	93.069	07180045H	25,586	-
Public Health Preparedness - 2021	93.069	17180045I	35,825	-
Total CFDA 93.074 / 93.069			109,104	-
Vaccines for Children	93.268	1005080047H	19	-
Total CFDA 93.268			19	-
<i>Total Passed Through Illinois Department of Public Health</i>			109,123	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2021	93.563	SFY21	1,691	-
Total CFDA 93.563			1,691	-
OPIOD SOR Program - 2020	93.778	43CZ03234	12,442	
OPIOD SOR Program - 2021	93.778	43CZZ03234	1,332	-
Total CFDA 93.778			13,774	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			15,465	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health & Human Services (cont'd):				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Low-Income Home Energy Assistance				
LIHEAP Energy Assistance - CARES	93.568	20-274035	278,319	-
LIHEAP Energy Assistance - 2019	93.568	19-224035	358,501	-
LIHEAP Energy Assistance - 2020	93.568	20-224035	662,974	-
Weatherization	93.568	19-221035	110,571	-
Total CFDA 93.568			1,410,365	-
Community Services Block Grant - CARES	93.569	20-211035	90,000	-
Community Services Block Grant - 2019	93.569	19-231035	34,619	-
Community Services Block Grant - 2020	93.569	20-231035	150,389	-
Total CFDA 93.569			275,008	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			1,685,373	-
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2020	93.959	43CYC03073	10,925	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CYZ03234	18,173	-
Block Grants for Prevention and Treatment of Substance Abuse - 2021	93.959	43CZC03073	2,123	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CZZ03234	15,187	-
Total CFDA 93.959			46,408	-
Social Services Block Grant - High Risk Infant Follow-up	93.667	FCSZU05065	16,816	-
Family Case Management	93.667	FCSZU03094	3,283	-
Mental Health Awareness Training	93.243	20SM81101A	26,523	-
<i>Total Passed Through Illinois Department of Human Services</i>			93,030	-
Total U.S. Department of Health and Human Services			1,911,255	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2018	95.001	G18CH0002A	392,701	-
High Intensity Drug Trafficking Areas - 2019	95.001	G19CH0002A	1,422,075	-
High Intensity Drug Trafficking Areas - 2020	95.001	G20CH0002A	349,083	-
Total CFDA 95.001 (M)			2,163,859	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Homeland Security:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
Emergency Management Performance	97.042	19EMAKENDL	38,077	-
Emergency Management Performance	97.042	20EMAKENDL	38,976	-
Total CFDA 97.042			77,053	-
U.S. Department of Treasury:				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Corona Virus Relief Fund	21.019	20-491044	1,034,502	-
<i>Passed Through Illinois Department of Health:</i>				
COVID Contact Tracing	21.019	05180146H	376,572	-
Local CURES	21.019	20-492042	86,162	-
Local CURES	21.019	20-493087	1,871	-
Total CFDA 21.019 (M)			1,499,107	-
Center for Disease Control and Prevention:				
<i>Passed Through Illinois Department of Public Health:</i>				
Public Health Crisis Reponse	93.354	07680046H	73,835	-
Total CFDA 93.354			73,835	-
Election Assistance Commission				
<i>Passed Through Illinois State Board of Education</i>				
HAVA CURES Grant	90.404	PL107-252	124,641	-
HAVA Security Grant	90.404	PL107-252	8,681	-
Total CFDA 90.404			133,322	-
Total Federal Expenditures			\$ 6,586,158	271,759

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2020

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General

The accompanying Schedule of Expenditures of Federal Awards includes the activity of all federal grants of the County of Kendall, Illinois, under programs of the federal government for the year ended November 30, 2020. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of the County of Kendall, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Kendall, Illinois.

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

Basis of Accounting

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

Nonmonetary Assistance

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

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

NOTE 3: NON-CASH FOOD INSTRUMENTS

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by the County of Kendall, Illinois and redeemed during the period from October 1, 2019 through June 30, 2020 was \$186,403 and is reported in the Schedule of Expenditures of Federal Awards. Information after July 1, 2020 is not available from the State to report this information on the County's fiscal year.

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2020**

NOTE 4: SUBRECIPIENT PAYMENTS

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

NOTE 5: OTHER FEDERAL AWARD INFORMATION

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

The County did receive federal grants requiring matching expenditures.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2020

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Kendall, Illinois.
- b. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- c. One instance of noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
- d. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Section III of this Schedule.
- g. The programs tested as a major program includes: High Intensity Drug Trafficking Areas (CFDA #95.001) and CARES Funding (CFDA #21.019).
- h. The County's total federal expenditures were \$6,586,158 for the year ended November 30, 2020. The total amount tested as major programs was \$3,626,965, which represents 55.61% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. The County of Kendall, Illinois was not determined to be a low-risk auditee.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2020

SECTION II: **FINANCIAL STATEMENT FINDINGS**

Finding 2020-1: **Financial Statement Preparation** (Recurring)

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2020

SECTION II: **COMPLIANCE FINDINGS**

Finding 2020-2: **Expenditures in Excess of Appropriations (Recurring)**

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2020.

Criteria:

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

Cause:

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

Effect:

The County was not in compliance with state budgeting laws.

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2020

Finding 2020-3: Grant Tracking & Reporting (Recurring)

Condition:

Except at the Health & Human Services Department, the County does not have a centralized process in place for identifying, tracking, and monitoring existing grants and related receipts and expenditures. Additionally, the County does not have a centralized process for accumulating information on expenditures of federal awards for reporting in the annual Schedule of Expenditures of Federal Awards (SEFA). As a result, the County was not able to accurately prepare the SEFA and had to rely on the auditors to correct it.

Criteria:

The County is responsible for preparing an accurate and complete annual Schedule of Expenditures of Federal Awards (SEFA). Specifically, §200.510(b) of the Uniform Guidance requires the County to prepare a SEFA for the period covered by the auditee's financial statements which must include the total federal awards expended as determined in accordance with §200.502 of the Uniform Guidance.

Cause:

The Schedule of Expenditures of Federal Awards was prepared by Management. However, as the County is on the modified accrual basis of accounting, the County did not properly account for all expenditures which resulted in errors on the SEFA. These errors were required to be corrected by the Auditors.

Effect:

The County was not in compliance with Uniform Guidance requirements.

Recommendation:

The County must develop a centralized process for identifying, tracking, and monitoring existing grants and related receipts and expenditures.

Views of Responsible Officials and Planned Corrective Action:

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

COUNTY OF KENDALL, ILLINOIS

**Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2020**

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None to report.



COUNTY BOARD OF KENDALL, ILLINOIS

KENDALL COUNTY OFFICE BUILDING
111 WEST FOX STREET, SUITE 316
YORKVILLE, ILLINOIS 60560
630.553.4171

Corrective Action Plan for Current Year Findings

Finding 2020-1 – Financial Statement Preparation

Condition:

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

Corrective Action Plan:

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

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

There is no anticipated completion date for this item.

Finding 2020-2 – Expenditures in Excess of Appropriations

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2020.

Corrective Action Plan:

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

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

December 1, 2021

Finding 2020-3 – Grant Tracking & Reporting (Recurring)

Condition:

The County is responsible for preparing an accurate and complete the annual Schedule of Expenditures of Federal Awards (SEFA). Specifically, §200.510(b) of the Uniform Guidance requires the County to prepare a SEFA for the period covered by the auditee's financial statements which must include the total federal awards expended as determined in accordance with §200.502 of the Uniform Guidance.

Except at the Health & Human Services Department, the County does not have a centralized process in place for identifying, tracking, and monitoring existing grants and related receipts and expenditures. Additionally, the County does not have a centralized process for accumulating information on expenditures of federal awards for reporting in the annual Schedule of Expenditures of Federal Awards (SEFA). As a result, the County was not able to accurately prepare the SEFA and had to rely on the auditors to correct it.

Corrective Action Plan:

The County is having more offices begin to use the new software for grant reporting and will be able to accomplish proper reporting.

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

There is no anticipated completion date for this item.

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2020

Financial Statement Findings:

Finding 2019-01: Financial Statement Preparation

The County does not prepare the financial statements and related disclosures in accordance with the accounting principles generally accepted in the United States (GAAP). It was determined by County management and its Board that engaging with the external audit firm is the most economical and appropriate manner to prepare the financial statements and related disclosures in accordance with GAAP. The County did provide cash-to-accrual adjustments for fiscal year 2020; however, the County has not completed its corrective action plan. This is a repeat finding for 2020.

Compliance Findings:

Finding 2019-02: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2020.