

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2021

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, 2021, 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, 2021, 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, 2020, which are presented for comparison purposes with the accompanying financial statements. In our report dated June 10, 2021, 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 May 12, 2022, 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
May 12, 2022

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

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, 2021 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 \$28,781,192 to \$194,836,216 at November 30, 2021 from \$166,055,024 at November 30, 2020.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$20,534,542 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$78,979,628, which represents a 21% increase from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$21,871,012
 - IMRF and Social Security Fund - \$3,401,106
 - Transportation Sales Tax Fund - \$6,524,835
 - Public Safety Sales Tax Fund - \$5,424,166
 - County Health and Human Services Fund - \$4,855,377
 - Courthouse Debt Service Fund - \$1,977,675
 - American Rescue Plan Act Fund - \$10,202,584
- The General Fund's total expenditures of \$24,080,157 were \$366,966 less than the \$24,447,123 budgeted for the 2021 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, 2021

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, the Courthouse Debt Service Fund, and the American Rescue Plan Act 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, 2021

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, 2021

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.
- American Rescue Plan Act Fund – This fund is used to account for the grant receipts and expenditures of the American Rescue Plan Act. The basis purpose of this fund is to track all grant related revenues and expenditures related to the American Rescue Plan Act Grant.

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, 2021

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	Access to Justice 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
Loss Revenue 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	Sheriff IL Medical Assistance Recovery Fund
Health Care Benefit Fund	Sheriff Electric Home Monitoring Fund
Payroll Clearing Fund	HRA Fund

COUNTY OF KENDALL, ILLINOIS

**Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2021**

Overview of County of Kendall Financial Procedures (Continued)

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

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 \$194.8 million for FY2021.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2021 and 2020.

	<u>2021</u>	<u>2020</u>	<u>2020-2021</u>
Current assets	\$ 105,100,854	84,153,517	24.89%
Noncurrent assets	145,448,107	143,998,732	1.01%
Total assets	<u>250,548,961</u>	<u>228,152,249</u>	<u>9.82%</u>
Total deferred outflows of resources	<u>11,528,303</u>	<u>15,448,279</u>	<u>-25.37%</u>
Current liabilities	5,243,920	5,470,675	-4.14%
Noncurrent liabilities	22,991,707	34,510,262	-33.38%
Total liabilities	<u>28,235,627</u>	<u>39,980,937</u>	<u>-29.38%</u>
Total deferred inflows of resources	<u>39,005,421</u>	<u>37,564,567</u>	<u>3.84%</u>
Net position			
Net investment in capital assets	122,182,224	117,711,474	3.80%
Restricted	51,443,505	32,653,056	57.55%
Unrestricted	21,210,487	15,690,494	35.18%
Total net position	<u>\$ 194,836,216</u>	<u>166,055,024</u>	<u>17.33%</u>

At the end of FY2021, total assets and deferred outflows of resources were \$262.1 million compared to \$243.6 million for FY2020.

At the end of FY2021, total liabilities and deferred inflows of resources stood at \$67.4 million versus \$77.5 million at the end of FY2020.

At the close of FY2021, County net position stood at \$194.8 million, an increase of \$28.8 million from FY2020 net position.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2021

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
	2021	2020	2020-2021
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 11,883,272	10,128,599	17.32%
Operating grants and contributions	24,129,624	9,377,932	157.30%
Capital grants and contributions	4,894,018	4,333,183	12.94%
General revenues:			
Property taxes	22,316,148	21,962,952	1.61%
Other taxes	24,793,816	18,821,499	31.73%
Interest	80,379	232,777	-65.47%
Miscellaneous	432,461	755,337	-42.75%
Total revenues	<u>88,529,718</u>	<u>65,612,279</u>	<u>34.93%</u>
Program expenses:			
General and administration	15,080,602	13,367,912	12.81%
Public safety	10,495,903	12,286,352	-14.57%
Judiciary and court	6,611,042	7,274,769	-9.12%
County development	1,426,989	309,994	360.33%
Corrections	5,416,102	5,219,351	3.77%
Highways and bridges	10,221,081	10,202,454	0.18%
Public health	9,998,762	9,828,290	1.73%
Education	268,245	209,884	27.81%
Unallocated interest	229,800	284,269	-19.16%
Total expenses	<u>59,748,526</u>	<u>58,983,275</u>	<u>1.30%</u>
Change in net position	28,781,192	6,629,004	334.17%
Net position, beginning of year	<u>166,055,024</u>	<u>159,426,020</u>	<u>4.16%</u>
Net position, end of year	<u>\$ 194,836,216</u>	<u>166,055,024</u>	<u>17.33%</u>

Revenues increased by \$22.9 million from FY2020 to FY2021. This increase is related to COVID-19 grants, Rebuild Illinois grants, American Rescue Plan Act grant, 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, 2021

Government-wide Financial Analysis (Continued):

Expenses increased by \$1.0 million from FY2020 to FY2021. 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	
	2021	2020	2021	2020
General and administration	\$ 15,080,602	13,362,962	(4,749,999)	8,168,906
Public safety	10,495,903	12,286,352	7,564,746	8,265,949
Judiciary and court	6,611,042	7,274,769	4,005,042	5,010,487
County development	1,426,989	309,994	1,426,989	309,994
Corrections	5,416,102	5,219,351	2,254,379	1,998,499
Highways and bridges	10,221,081	10,202,454	5,073,299	5,720,259
Public health	9,998,762	9,828,290	2,769,111	5,175,314
Education	268,245	209,884	268,245	209,884
Unallocated interest	229,800	284,269	229,800	284,270
Total	\$ 59,748,526	58,978,325	18,841,612	35,143,561

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 FY2021 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2021 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$2.9 million.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by \$366,966.

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 \$518,444. Required contributions to Social Security were approximately \$327,041 less than anticipated and required contributions to IMRF were approximately \$191,403 less than anticipated.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2021

Government-wide Financial Analysis (Continued):

Transportation Sales Tax Fund Revenues: The Transportation Sales Tax Fund received most of its revenues from sales tax. The actual revenues exceeded budgeted revenues received by approximately \$1,590,015.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$374,495. 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 \$1,842,459.

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 FY2021.

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 \$1,594,784. The variance is largely due to grants received related to the COVID-19 pandemic.

County Health and Human Services Fund Expenditures: Actual expenditures exceeded budgeted expenditures in the County Health and Human Services Fund by approximately \$48,570 due to an increase in direct client assistance.

American Rescue Plan Act Fund Revenues: The American Rescue Plan Act Fund received most of its revenues from grant awards. The actual revenues exceeded budgeted revenues received by approximately \$7,259.

American Rescue Plan Act Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the American Rescue Plan Act Fund by approximately \$788,192. The primary reason for the variance was due to lower than expected Aid to non-profit expenditures.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2021

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2021 the County had \$145.2 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>2021</u>	<u>2020</u>
Land and improvements	\$ 7,847,678	7,767,178
Construction in progress	4,755,660	4,232,245
Buildings and improvements	51,226,533	52,641,360
Road network	60,935,489	59,664,474
Bridge network	19,300,091	18,202,674
Vehicles	785,234	823,098
Equipment	406,486	531,195
Totals	<u>\$ 145,257,172</u>	<u>143,862,224</u>

The construction on Eldamain Road Bridge was started during FY2021. The County also started construction on Ridge Road / Holt Intersection in FY2020 and has continued through FY2021. The County also started construction on Caton Farm Road Bridge in FY2021. As of November 30, 2021, the County has expended \$4,755,660 million related to these contracts, which has been reported as Construction in Progress.

The construction on Eldamain Road Extension and the widening and resurfacing of Grove Road were completed during FY2021 and the total value of \$3,708,931 was removed from construction in progress and capitalized under road network.

The County also purchased several Public Safety vehicles during FY2021, and the total capitalized amount was \$304,617.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2021

Capital Assets & Long-Term Debt (Continued)

Long-Term Debt

The County paid down \$2.78 million of existing debt during the year, leaving the County with \$19.8 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		
	2021	2020	Due in One Year
Refunding Bonds:			
Series 2016	\$ 3,005,000	3,650,000	935,000
Series 2017	13,495,000	13,795,000	445,000
Series 2019A	865,000	2,075,000	865,000
Series 2019B	2,450,000	2,630,000	190,000
Capital Leases	-	23,324	-
Total	<u>\$ 19,815,000</u>	<u>22,173,324</u>	<u>2,435,000</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.

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, 2021
 (With Comparative Figures for November 30, 2020)

	Primary Government		Component
	Totals		Unit
	2021	2020	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 74,892,718	53,329,460	8,544,760
Receivables:			
Property taxes	22,723,573	22,341,592	6,041,608
Due from the State of Illinois	5,622,630	7,574,585	-
Notes receivable	31,038	10,689	-
Other receivables	1,371,396	490,451	198,138
Inventories	5,535	5,535	-
Net pension asset	-	-	76,706
Prepaid expenses	453,964	401,205	-
Total current assets	105,100,854	84,153,517	14,861,212
Noncurrent assets:			
Notes receivable	190,935	136,508	-
Capital assets:			
Land and construction in progress	12,603,338	11,999,423	69,104,181
Depreciable assets	224,101,086	217,014,054	8,959,781
Less: accumulated depreciation	(91,447,252)	(85,151,253)	(5,372,223)
Total noncurrent assets	145,448,107	143,998,732	72,691,739
Total assets	250,548,961	228,152,249	87,552,951
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	11,528,303	15,448,279	205,209
Total deferred outflows of resources	11,528,303	15,448,279	205,209
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	1,247,267	1,380,750	60,355
Accrued payroll	804,881	899,718	15,427
Deferred Revenue	-	17,880	-
Refundable deposits	-	-	20,133
Accrued interest	351,100	367,341	512,599
Capital lease payable - current portion	-	23,324	-
Bonds payable - current portion	2,840,672	2,781,662	4,157,729
Total current liabilities	5,243,920	5,470,675	4,766,243
Noncurrent liabilities:			
Accrued compensated absences	976,274	939,682	30,676
Net pension obligation	3,425,802	12,140,277	-
Bonds payable	18,589,631	21,430,303	27,561,257
Total noncurrent liabilities	22,991,707	34,510,262	27,591,933
Total Liabilities	28,235,627	39,980,937	32,358,176
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	22,723,573	22,341,592	6,041,608
Unamortized gain on refunding	1,644,645	1,915,461	1,353,294
Deferred inflows from pensions	14,637,203	13,307,514	357,929
Total deferred inflows of resources	39,005,421	37,564,567	7,752,831
<u>Net Position</u>			
Net investment in capital assets	122,182,224	117,711,474	40,972,753
Restricted	51,443,505	32,653,056	7,894,563
Unrestricted	21,210,487	15,690,494	(1,220,163)
Total net position	\$ 194,836,216	166,055,024	47,647,153

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

Statement of Activities
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2021	2020	
Governmental activities:							
General control and administration	\$ 15,080,602	5,514,764	14,315,837	-	4,749,999	(8,168,906)	-
Public safety	10,495,903	801,035	2,130,122	-	(7,564,746)	(8,265,949)	-
Judiciary and court	6,611,042	2,142,177	463,823	-	(4,005,042)	(5,010,487)	-
County development	1,426,989	-	-	-	(1,426,989)	(309,994)	-
Corrections	5,416,102	2,409,294	752,429	-	(2,254,379)	(1,998,499)	-
Highways and bridges	10,221,081	138,104	115,660	4,894,018	(5,073,299)	(5,720,259)	-
Public health	9,998,762	877,898	6,351,753	-	(2,769,111)	(5,175,314)	-
Education	268,245	-	-	-	(268,245)	(209,884)	-
Unallocated interest expense	229,800	-	-	-	(229,800)	(284,270)	-
Total governmental activities	<u>\$ 59,748,526</u>	<u>11,883,272</u>	<u>24,129,624</u>	<u>4,894,018</u>	<u>(18,841,612)</u>	<u>(35,143,561)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,538,102</u>	<u>323,451</u>	<u>-</u>	<u>375,764</u>			<u>(1,838,887)</u>
General revenues:							
Taxes:							
Property taxes					22,316,148	21,962,952	5,664,649
Sales tax					19,300,599	14,407,213	-
Income tax					3,316,158	2,725,091	-
Other taxes					2,177,059	1,689,195	-
Interest					80,379	232,777	2,396
Miscellaneous					432,461	755,337	269,188
Total general revenues					<u>47,622,804</u>	<u>41,772,565</u>	<u>5,936,233</u>
Change in net position					28,781,192	6,629,004	4,097,346
Net position, beginning of year, as originally reported					<u>166,055,024</u>	<u>159,397,261</u>	<u>43,549,807</u>
Prior period adjustment					-	28,759	-
Net position, beginning of year - as restated					<u>166,055,024</u>	<u>159,426,020</u>	<u>43,549,807</u>
Net position, end of year					<u>\$ 194,836,216</u>	<u>166,055,024</u>	<u>47,647,153</u>

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

Balance Sheet - Governmental Funds
November 30, 2021
(With Comparative Figures for November 30, 2020)

	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	American Rescue Plan Act	Non-major Governmental Funds	2021	2020
	Assets									
Cash, deposits, and investments	\$ 21,431,390	3,555,402	6,376,139	4,780,875	2,981,553	1,977,675	10,205,255	23,892,176	75,200,465	53,839,712
Receivables:										
Due from the State of Illinois	145,564	-	643,291	643,291	2,101,193	-	-	552,851	4,086,190	6,369,586
Notes receivable	-	-	-	-	-	-	-	221,973	221,973	147,197
Other receivables	905,753	-	-	-	-	-	-	465,643	1,371,396	490,451
Inventories	-	-	-	-	5,535	-	-	-	5,535	5,535
Prepaid expenses	16,564	-	-	-	-	-	-	437,400	453,964	401,205
Total assets	\$ 22,499,271	3,555,402	7,019,430	5,424,166	5,088,281	1,977,675	10,205,255	25,570,043	81,339,523	61,253,686
Liabilities										
Accounts payable	\$ 117,050	-	494,595	-	149,049	-	109	486,464	1,247,267	1,380,750
Accrued payroll	511,209	154,296	-	-	83,855	-	2,562	52,959	804,881	899,718
Deferred revenue	-	-	-	-	-	-	-	-	-	17,880
Overdraft payable	-	-	-	-	-	-	-	307,747	307,747	510,252
Total liabilities	628,259	154,296	494,595	-	232,904	-	2,671	847,170	2,359,895	2,808,600
Fund Balance										
Non-spendable	16,564	-	-	-	5,535	-	-	437,400	459,499	406,740
Restricted	-	3,401,106	6,524,835	5,424,166	4,849,842	1,977,675	10,202,584	19,414,397	51,794,605	33,014,481
Committed	-	-	-	-	-	-	-	4,973,663	4,973,663	5,265,451
Unassigned	21,854,448	-	-	-	-	-	-	(102,587)	21,751,861	19,758,414
Total fund balance	21,871,012	3,401,106	6,524,835	5,424,166	4,855,377	1,977,675	10,202,584	24,722,873	78,979,628	58,445,086
Total liabilities, deferred inflows, and fund balance	\$ 22,499,271	3,555,402	7,019,430	5,424,166	5,088,281	1,977,675	10,205,255	25,570,043	81,339,523	61,253,686

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, 2021
(With Comparative Figures for November 30, 2020)

	<u>2021</u>	<u>2020</u>
Total fund balance for governmental funds	\$ 78,979,628	58,445,086
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	236,704,424	229,013,477
Accumulated depreciation	(91,447,252)	(85,151,253)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(351,100)	(367,341)
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	1,536,440	1,204,999
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	(976,274)	(939,682)
Net pension (liability) asset, net	(3,425,802)	(12,140,277)
Bonds, capital leases, and discounts / premiums on bonds	(21,430,303)	(24,235,289)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	(3,108,900)	2,140,765
Deferred inflows related to economic gain on refunding	(1,644,645)	(1,915,461)
Net position of governmental activities	<u>\$ 194,836,216</u>	<u>166,055,024</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, 2021

(With Comparative Figures For the Year Ended November 30, 2020)

	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	American Rescue Plan Act	Non-major Governmental Funds	2021	2020
	Revenues:									
Property taxes	\$ 11,643,451	4,020,455	-	-	1,452,335	-	-	5,199,907	22,316,148	21,962,952
Intergovernmental revenue	10,993,103	340,348	7,098,805	7,098,805	6,351,753	-	12,527,398	10,728,092	55,138,304	33,486,664
Fees, fines, and charges	4,975,188	-	-	-	877,618	-	-	3,131,140	8,983,946	9,154,958
Licenses and permits	1,247,039	-	-	-	-	-	-	-	1,247,039	836,975
Interest	26,220	28	10,036	3,654	163	2,825	9,259	28,194	80,379	232,777
Other revenue	197,750	766	6,174	-	45,993	-	-	181,778	432,461	605,337
Total revenues	29,082,751	4,361,597	7,115,015	7,102,459	8,727,862	2,825	12,536,657	19,269,111	88,198,277	66,279,663
Expenditures:										
Current:										
General control and admin.	3,708,832	918,339	-	-	-	-	735,238	9,066,007	14,428,416	11,807,747
Public safety	6,817,222	1,230,777	-	-	-	-	-	2,797,446	10,845,445	12,012,792
Judiciary and courts	4,852,550	860,036	-	-	-	-	-	851,475	6,564,061	6,676,799
County development	203,702	1,134,487	-	-	-	-	-	88,800	1,426,989	310,821
Corrections	5,159,588	253,043	-	-	-	-	-	171,454	5,584,085	5,224,774
Highways and bridges	969,189	92,046	5,685,505	-	-	-	-	6,523,092	13,269,832	6,616,945
Public health	2,288,108	672,328	-	-	6,785,035	-	183,448	469,324	10,398,243	9,748,428
Education	80,966	-	-	-	-	-	-	187,279	268,245	209,884
Debt service:										
Principal	-	-	-	-	-	945,000	-	1,390,000	2,335,000	2,267,326
Interest	-	-	-	-	-	782,075	-	178,960	961,035	1,051,589
Fiscal agent fees	-	-	-	-	-	1,717	-	767	2,484	2,375
Capital outlay	-	-	-	-	-	-	-	1,579,900	1,579,900	6,537,569
Total expenditures	24,080,157	5,161,056	5,685,505	-	6,785,035	1,728,792	918,686	23,304,504	67,663,735	62,467,049

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	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	American Rescue Plan Act		2021	2020
	Excess (deficiency) of revenues over (under) expenditures	\$ 5,002,594	(799,459)	1,429,510	7,102,459	1,942,827	(1,725,967)		11,617,971	(4,035,393)
Other financing sources (uses):										
Transfers in	2,065,328	616,755	18,000	-	931,736	1,728,000	-	10,126,903	15,486,722	11,613,675
Transfers out	(5,481,654)	-	(50,000)	(5,688,973)	(1,301,967)	-	(1,415,387)	(1,548,741)	(15,486,722)	(11,613,675)
Total other financing sources (uses)	(3,416,326)	616,755	(32,000)	(5,688,973)	(370,231)	1,728,000	(1,415,387)	8,578,162	-	-
Net change in fund balance	1,586,268	(182,704)	1,397,510	1,413,486	1,572,596	2,033	10,202,584	4,542,769	20,534,542	3,812,614
Fund balance, beginning of year	20,284,744	3,583,810	5,127,325	4,010,680	3,282,781	1,975,642	-	20,180,104	58,445,086	54,603,713
Prior period adjustment	-	-	-	-	-	-	-	-	-	28,759
Fund balance, end of year	\$ 21,871,012	3,401,106	6,524,835	5,424,166	4,855,377	1,977,675	10,202,584	24,722,873	78,979,628	58,445,086

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021	2020
Net change in fund balances- total governmental funds	\$ 20,534,542	3,812,614
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	2,358,324	2,267,326
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	7,690,947	6,662,560
Depreciation expense	(6,295,999)	(6,180,700)
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.		
	331,441	(817,384)
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	(36,592)	(213,235)
Change in net pension liability and deferred pension sources	3,464,810	328,129
Change in accrued interest payable	16,241	17,849
Amortization of bond premiums and discounts	446,662	481,028
Amortization of gain on refunding	270,816	270,817
Change in net position of governmental activities	<u>\$ 28,781,192</u>	<u>6,629,004</u>

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

Statement of Fiduciary Net Position
 November 30, 2021
 (With Comparative Figures for November 30, 2020)

	Trust Funds			Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	Custodial Funds	2021	2020
	<u>Assets</u>				
Cash, deposits, and investments	\$ 100,000	14,630	20,340,929	20,455,559	13,924,032
Due from State of Illinois	-	-	81,591	81,591	58,182
Accounts receivable	-	-	635,616	635,616	621,018
Other assets	-	-	715,611	715,611	4,322,777
Total assets	<u>\$ 100,000</u>	<u>14,630</u>	<u>21,773,747</u>	<u>21,888,377</u>	<u>18,926,009</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	590,595	590,595	79,565
Other liabilities	-	-	1,529,239	1,529,239	1,667,549
Accrued payroll	-	-	55,784	55,784	57,097
Agency funds due to others	-	-	19,598,129	19,598,129	16,985,012
Total liabilities	<u>-</u>	<u>-</u>	<u>21,773,747</u>	<u>21,773,747</u>	<u>18,789,223</u>
<u>Net Position</u>					
Unrestricted	<u>\$ 100,000</u>	<u>14,630</u>	<u>-</u>	<u>114,630</u>	<u>136,786</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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	Trust Funds		Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	2021	2020
	Additions	\$ -	150,000	150,000
Deductions	-	172,156	172,156	469,163
Change in net position	-	(22,156)	(22,156)	5,837
Net position (deficit), beginning of year	100,000	36,786	136,786	130,949
Net position (deficit), end of year	\$ 100,000	14,630	114,630	136,786

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, 2021

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, 2021

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, 2021

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.
7. American Rescue Plan Act Fund – used to account for the grant monies received and expended for the American Rescue Plan Act.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2021

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 2020 became due and payable in two installments, generally in June and September 2021. 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, 2021

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

D. *Property Taxes (Continued)*

The 2020 levy was approved on November 17, 2020. 2020 property taxes levied in the amount of \$22,341,771 are reflected as revenues in fiscal year 2021 and collections amounted to \$22,316,148. Amounts not collected by the Collector by November 30, 2021 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 2021 levy was approved on December 7, 2021. Property taxes levied in 2021 in the amount of \$22,723,573 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 2022.

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, 2021

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, 2021

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 2021 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, 2021

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

N. *Net Position*

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

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

Land and construction in progress	\$	12,603,338
Other capital assets, net of accumulated depreciation		132,653,834
Less:		
Bonds payable		(21,430,303)
Unamortized gain on bond refunding		<u>(1,644,645)</u>
Total net investment in capital assets	\$	<u>122,182,224</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, 2021:

Restricted by:		
State statutes and enabling legislation	\$	35,602,600
Bond agreements		1,783,409
Grantor requirements		13,976,504
Donor requirements		<u>80,992</u>
Total restricted	\$	<u>51,443,505</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, 2021

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, 2021:

Inventory	\$ 5,535
Prepaid expenses	<u>453,964</u>
Total	<u>\$ 459,499</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, 2021:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$ 3,401,106
Transportation Sales Tax	6,524,835
Public Safety Sales Tax	5,424,166
County Health and Human Services	4,849,842
Grant imposed restrictions - American Rescue Plan Act	10,202,584
Bond agreements - Courthouse Debt Service	1,977,675

Non-major funds:

State statutes and enabling legislation	15,402,651
Bond agreements - Courthouse Debt Service	156,834
Grant imposed restrictions	3,773,920
Donor imposed restrictions	<u>80,992</u>

Total	<u>\$ 51,794,605</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021:

Nonmajor Funds:	
Payroll Clearing	\$ 43,214
HRA	592
Capital Improvements	1,561,745
Animal Control Capital Improvement	23,607
County Buildings	2,445,404
Public Safety Capital Improvement	<u>899,101</u>
Total	<u>\$ 4,973,663</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, 2021

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, 2021 as follows:

Major Funds:	
General Fund	\$ 21,854,448
Nonmajor Funds:	
Economic Development Commission Fund	(1,141)
Tuberculosis Fund	(4,330)
Law Library Fund	(20,499)
County Clerk Death Certificate Fund	(1,648)
HIDTA Grant Fund	(55,987)
Adult Redeploy Illinois Fund	(2,479)
Traffic Enforcement Fund	(7,175)
Family Violence Coord. Council Grant Fund	(9,328)
Total Unassigned Fund Balance	<u>\$ 21,751,861</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, 2021

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, 2021

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, 2021, none of the County’s bank balance of \$49,107,429, 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, 2021, the County’s investments were as follows:

	<u>Total</u>
Certificates of Deposit	\$ 74,942
Illinois Funds Money Market	21,409,678
Money Market Mutual Funds	<u>4,300,669</u>
Total investments	<u>\$ 25,785,289</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>1 year or less</u>	<u>1-5 years</u>	<u>5-10 years</u>	<u>>10 years</u>	<u>Total</u>
Certificates of Deposit	\$ -	74,942	-	-	74,942
Illinois Funds Money Market	21,409,678	-	-	-	21,409,678
Money Market Mutual Funds	4,300,669	-	-	-	4,300,669
Total	<u>\$ 25,710,347</u>	<u>74,942</u>	<u>-</u>	<u>-</u>	<u>25,785,289</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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	\$ 74,942	-	74,942
Illinois Funds Money Market	21,409,678	21,409,678	-
Money Market Mutual Fund	4,300,669	4,300,669	-
Total	<u>\$ 25,785,289</u>	<u>25,710,347</u>	<u>74,942</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, 2021, 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 \$74,942, are the only investments measured at fair value as of November 30, 2021.

The fair value of certificates of deposit at November 30, 2021, 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, 2021

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2021 was as follows:

	Primary Government			Balance as of November 30, 2021
	Balance as of December 1, 2020	Additions	Deletions / Transfers	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,767,178	80,500	-	7,847,678
Work in progress	4,232,245	4,232,346	(3,708,931)	4,755,660
Total capital assets not being depreciated	11,999,423	4,312,846	(3,708,931)	12,603,338
Capital assets being depreciated:				
Buildings and improvements	104,352,980	1,408,979	-	105,761,959
Road network	76,690,930	3,670,382	-	80,361,312
Bridge network	25,165,193	1,680,125	-	26,845,318
Vehicles	4,380,779	304,617	-	4,685,396
Equipment	6,424,172	22,929	-	6,447,101
Total capital assets	217,014,054	7,087,032	-	224,101,086
Less accumulated depreciation:				
Buildings and improvements	51,711,620	2,823,805	-	54,535,425
Road network	17,026,456	2,399,367	-	19,425,823
Bridge network	6,962,519	582,708	-	7,545,227
Vehicles	3,557,681	342,483	-	3,900,164
Equipment	5,892,977	147,636	-	6,040,613
Total accumulated depreciation	85,151,253	6,295,999	-	91,447,252
Total capital assets being depreciated, net	131,862,801	791,033	-	132,653,834
Governmental activities capital assets, net	\$ 143,862,224	5,103,879	(3,708,931)	145,257,172

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

Governmental activities:	
General control and administration	\$ 2,017,124
Judiciary and court related	618,122
Highways and bridges	3,129,048
Public health	107,053
Public safety	424,652
Total governmental activities	<u>\$ 6,295,999</u>

Significant capital additions for the year include several Public Safety vehicles as well as completion of various road construction projects. See Note 14 regarding significant construction contracts in progress at November 30, 2021.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2021 is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 22,150,000	-	2,335,000	19,815,000	2,435,000
Net premium on bonds	2,061,965	-	446,662	1,615,303	405,672
Total bonds payable	24,211,965	-	2,781,662	21,430,303	2,840,672
Net pension obligation	12,140,277	-	8,714,475	3,425,802	-
Capital leases	23,324	-	23,324	-	-
Compensated absences	939,682	1,074,406	1,037,814	976,274	-
Total	<u>\$ 37,315,248</u>	<u>1,074,406</u>	<u>12,557,275</u>	<u>25,832,379</u>	<u>2,840,672</u>

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, 2021

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, 2021 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 11/30/21</u>
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	\$ 3,005,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	13,495,000
Refunding Series 2019A	9/5/2019	3,210,000	4.00	12/1/2022	865,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	2,450,000
Total					<u>\$ 19,815,000</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, 2021

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
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	2,935,000	366,885
2027-2031	6,110,000	383,425
2032	285,000	6,698
	<u>\$ 19,815,000</u>	<u>3,506,098</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, 2021:

Assessed valuation (2020)	<u>\$ 3,584,835,597</u>
Statutory debt limitation (5.750%)	\$ 206,128,047
Amount of debt applicable to debt limitation	
County	19,815,000
KCFPD	<u>30,730,000</u>
Total amount of debt applicable to debt limitation	<u>50,545,000</u>
Legal Debt Margin	<u>\$ 155,583,047</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2021**

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, 2021

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, 2020, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	214	44	12
Inactive, non-retired members	210	35	3
Active members	<u>257</u>	<u>100</u>	<u>4</u>
Total	<u><u>681</u></u>	<u><u>179</u></u>	<u><u>19</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 2020 and the fiscal year ended November 30, 2021 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 2020	9.30%	23.29%	33.58%	N/A
Employer required contribution rate for 2021	8.95%	23.14%	37.40%	N/A
Actual contributions for 2020:				
County	\$ 1,042,333	2,124,986	127,432	3,294,751
Forest Preserve District	28,829	-	-	28,829
KenCom	171,253	-	-	171,253
Total	<u>\$ 1,242,415</u>	<u>2,124,986</u>	<u>127,432</u>	<u>3,494,833</u>
Actual contributions for fiscal year 2021:				
County	\$ 1,283,420	2,099,460	143,116	3,525,996
Forest Preserve District	40,176	-	-	40,176
KenCom	159,951	-	-	159,951
Total	<u>\$ 1,483,547</u>	<u>2,099,460</u>	<u>143,116</u>	<u>3,726,123</u>

Payable to the Pension Plan

At November 30, 2021, the County had \$105,988 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2021.

Net Pension Liability

At December 31, 2020, 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	\$ 58,371,613	66,499,668	6,589,278	131,460,559	1,528,619	9,166,073	120,765,867
Plan Fiduciary Net Position	61,202,101	60,854,674	6,514,642	128,571,417	1,605,325	9,626,027	117,340,065
Net Pension Liability (Asset)	<u>\$ (2,830,488)</u>	<u>5,644,994</u>	<u>74,636</u>	<u>2,889,142</u>	<u>(76,706)</u>	<u>(459,954)</u>	<u>3,425,802</u>

The net pension liabilities were measured as of December 31, 2020, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2020. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2020.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2020, 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, 2020.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2019	\$124,678,364	112,485,165	12,193,199
Changes for the year:			
Service cost	3,125,393	-	3,125,393
Interest on the total pension liability	8,989,946	-	8,989,946
Benefit changes	-	-	-
Differences between expected and actual experience	396,591	-	396,591
Assumption changes	(1,246,127)	-	(1,246,127)
Employer contributions	-	3,494,833	(3,494,833)
Employee contributions	-	1,373,233	(1,373,233)
Net plan investment income	-	15,889,026	(15,889,026)
Benefit payments and refunds	(4,483,608)	(4,483,608)	-
Other	-	(187,232)	187,232
Net changes	<u>6,782,195</u>	<u>16,086,252</u>	<u>(9,304,057)</u>
Balances at December 31, 2020	<u>\$131,460,559</u>	<u>128,571,417</u>	<u>2,889,142</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2020:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was 5-Year smoothed market, 20%
- 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, 2021

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

Actuarial Assumptions - Continued

- For non-disabled retirees, IMRF specific mortality rates were used with fully generational projection scale MP-2017 (base year 2015). The IMRF specific rates were developed from the RP-2014 Blue Collar Healthy Annuitant Mortality Table with adjustments to match current IMRF experience.
- For disabled retirees, IMRF specific mortality rates were 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, IMRF specific mortality rates were 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, 2020:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	5.00%
International Equity	18%	6.00%
Fixed Income	28%	1.30%
Real Estate	9%	6.20%
Alternative Investments	7%	2.85-6.95%
Cash Equivalent	<u>1%</u>	0.70%
Total	100%	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2020 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:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	2.00%	2.00%	2.00%
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.

	<u>Regular Plan</u>		
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 65,699,597	58,371,613	52,656,672
Plan Fiduciary Net Position	61,202,101	61,202,101	61,202,101
Net Pension Liability/(Asset)	<u>\$ 4,497,496</u>	<u>(2,830,488)</u>	<u>(8,545,429)</u>
Primary Government	\$ 3,644,770	(2,293,828)	(6,925,215)
KCFPD	121,883	(76,706)	(231,582)
KenCom	730,843	(459,954)	(1,388,632)
Total	<u>\$ 4,497,496</u>	<u>(2,830,488)</u>	<u>(8,545,429)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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	\$ 76,642,995	66,499,668	58,292,275
Plan Fiduciary Net Position	60,854,674	60,854,674	60,854,674
Net Pension Liability/(Asset)	<u>\$ 15,788,321</u>	<u>5,644,994</u>	<u>(2,562,399)</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 7,354,442	6,589,278	5,949,877
Plan Fiduciary Net Position	6,514,642	6,514,642	6,514,642
Net Pension Liability/(Asset)	<u>\$ 839,800</u>	<u>74,636</u>	<u>(564,765)</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 149,697,034	131,460,559	116,898,824
Plan Fiduciary Net Position	128,571,417	128,571,417	128,571,417
Net Pension Liability/(Asset)	<u>\$ 21,125,617</u>	<u>2,889,142</u>	<u>(11,672,593)</u>
Primary Government	\$ 20,272,892	3,425,802	(10,052,382)
KCFPD	121,882	(76,706)	(231,580)
KenCom	730,843	(459,954)	(1,388,631)
Total	<u>\$ 21,125,617</u>	<u>2,889,142</u>	<u>(11,672,593)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021, the total pension expense for all plans was \$479,159, of which \$594,926 was recognized by the Primary Government, (\$16,547) was recognized by the Component Unit, and (\$99,220) was recognized by KenCom. At November 30, 2021, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,010,211	928,501
Changes in assumptions	1,753,403	1,228,792
Net difference between projected and actual earnings on pension plan investments	4,996,673	14,086,022
Total deferred amounts to be recognized in pension expense in future periods	8,760,287	16,243,315
Contributions subsequent to the measurement date	3,688,836	-
Total deferred amounts related to pensions	<u>\$ 12,449,123</u>	<u>16,243,315</u>

In the table above, \$3,688,836 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, 2022. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	Regular Plan	SLEP	ECO	Total
2021	\$ (1,422,681)	(678,003)	(165,815)	(2,266,499)
2022	(584,708)	9,758	(64,266)	(639,216)
2023	(2,015,257)	(1,235,386)	(213,165)	(3,463,808)
2024	(766,247)	(235,760)	(91,463)	(1,093,470)
2025	-	(19,690)	-	(19,690)
Thereafter	-	(345)	-	(345)
Total	<u>\$ (4,788,893)</u>	<u>(2,159,426)</u>	<u>(534,709)</u>	<u>(7,483,028)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 2020 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ (3,629,156)	(205,209)	(715,611)	(4,549,976)
Deferred inflows	6,330,034	357,929	1,248,183	7,936,146
Net deferred outflows/(inflows)	<u>\$ 2,700,878</u>	<u>152,720</u>	<u>532,572</u>	<u>3,386,170</u>

The Regular Plan reported \$1,402,637 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 2020 calendar year contributions as follows:

Primary Government	\$ 1,202,510
KCFPD	40,176
KenCom	<u>159,951</u>
Total contributions subsequent to the measurement date	<u>\$ 1,402,637</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, 2021.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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 31, 2022, and provides an option of two five-year extensions, one of which has been extended in the fiscal year 2020 through August 31, 2027. The extension of the lease calls for an annual rent payment of \$45,000 made in quarterly installments and an annual increase of 2.5%. 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. 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:

Fiscal Year Ending November 30,	
2022	\$ 86,250
2023	45,281
2024	46,412
2025	47,572
2026	48,763
2027	<u>37,254</u>
Total	<u>\$ 311,532</u>

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 matured at various dates through June of 2021.

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

The annual debt payments were fully paid as of November 30, 2021.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021 was \$9,036.

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

<u>Fiscal Year Ending November 30,</u>	
2022	\$ 7,080
2023	6,803
2024	<u>2,986</u>
Total	<u>\$ 16,869</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, 2021, the outstanding balance was \$221,973.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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

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

Fiscal Year Ending November 30,	
2022	\$ 31,042
2023	22,429
2024	21,494
2025	21,644
2026	22,752
2027-2031	66,765
2032-2035	35,847
	<u>\$ 221,973</u>

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2021	Actual 2021	Excess
Health and Human Services Fund	\$ 6,736,465	6,785,035	48,570
County Bridge Fund	1,550,000	1,796,376	246,376
Economic Development Commission Fund	41,445	88,600	47,155
Veterans' Assistance Commission Fund	299,300	314,325	15,025
Tuberculosis Fund	15,000	20,440	5,440
Restricted for WIC Fund*	-	679	679
Rental Housing Support Program Fund	171,000	279,477	108,477
Animal Population Control Fund	10,000	19,704	9,704
Kendall County Area Transit Fund	1,505,206	1,592,995	87,789
Sheriff Vehicle Fund	17,000	17,064	64
County Clerk Death Certificate Surcharge Fund	1,532	3,064	1,532
Sheriff's Range Fund	15,100	15,304	204
HIDTA Grant Fund*	-	2,024,231	2,024,231
Cook County Reimbursement Fund	4,600	6,800	2,200
Sheriff Special Assignment Fund	35,000	46,575	11,575
Drug Forfeiture Fund	1,500	2,440	940
Family Violence Coordinator Council Grant Fund	54,300	57,139	2,839
IDOT CPS Grant Fund*	-	55	55
Sheriff Electric Home Monitoring Fund*	-	14,785	14,785
HRA Fund*	-	1,910	1,910
Animal Control Capital Improvememnt Fund	12,500	17,211	4,711
Courthouse Debt Service Fund	1,728,075	1,728,792	717

*No budget adopted for this fund for the year ended November 30, 2021

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

NOTE 11: STEWARDSHIP & ACCOUNTABILITY – CONTINUED

Deficit Fund Equity

As of November 30, 2021, the Economic Development Commission Fund (\$1,141), the Tuberculosis Fund (\$4,330), the Law Library Fund (\$20,499), the County Clerk Death Certificate Surcharge Fund (\$1,648), the HIDTA Grant Fund (\$55,987), the Adult Redeploy Illinois Fund (\$2,479), the Traffic Enforcement Fund (\$7,175), and Family Violence Coordinator Council Grant Fund (\$9,328) had deficit fund balances.

NOTE 12: INTER-FUND TRANSACTIONS

Below are the inter-fund transfers for the year ended November 30, 2021:

Fund	Transfer to Other Funds	Transfer from Other Funds
Governmental Activities:		
Major funds:		
General	\$ 2,065,328	5,481,654
IMRF and Social Security	616,755	-
Transportation Sales Tax	18,000	50,000
Public Safety Sales Tax	-	5,688,973
County Health and Human Services	931,736	1,301,967
Courthouse Debt Service	1,728,000	-
American Rescue Plan Act	-	1,415,387
Non-major Funds	10,126,903	1,548,741
	<u>\$ 15,486,722</u>	<u>15,486,722</u>

All transfers were made to simplify cash flows within the County and to reimburse various funds for departmental expenses. Several funds transferred into the IMRF and Social Security Fund were 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2021

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, 2021, the County has expended \$10.9 million related to these contracts, \$8.3 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, 2021, the County has expended \$4.9 million related to these contracts, of which \$4.9 million has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2021 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 Eldamain Road Bridge, and the Caton Farm Road Bridge project. The Construction in Progress related to these projects totaled \$4.7 million.

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.

**Notes to Basic Financial Statements
For the Year Ended November 30, 2021**

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES

GASB 84 redefined activities in fiduciary funds as follows:

1. Pension (and other employee benefit) trust funds - Used to report pension plans and OPEB plans administered through trusts that meet the criteria in paragraph 3 of Statement 74, as well as other employee benefit plans for which resources are held in a trust which meet the criteria in paragraph 11(c) and contributions to the trust and earnings on those contributions are irrevocable.
2. Investment Trust Funds – Used to report fiduciary activities from the external portion of investment pools and individual investment accounts that are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
3. Private-purpose trust funds – Used to report all fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds or investment trust funds and are held in a trust that meets the criteria in GASB 84, paragraph 11c(1).
4. Custodial Funds – Used to report fiduciary activities that are not required to be reported in pension (and other employee benefit) trust funds, investment trust funds, or private-purpose trust funds. The external portion of investment pools that are not held in a trust that meets the criteria in GASB 84, paragraph 11c(1) should be reported in a separate external investment pool fund column, under the custodial funds classification.

With the implementation of GASB 84, the County determined two funds previously reported as fiduciary activities will be presented as County special revenue funds moving forward. The two funds and resulting prior period adjustments are as follows:

1. Payroll Clearing Fund - \$25,091
2. HRA Fund – \$3,668

Future Accounting Pronouncements

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, 2021

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, 2021, KCFPD's bank balance was \$8,406,804 and fully collateralized.

Investments

As of November 30, 2021, the KCFPD's investments were as follows:

	Statement of Net Position	Statement of Fiduciary Net Position	Total
Local Gov't Investment Pool	\$ 137,956	-	137,956
Total investments	<u>\$ 137,956</u>	<u>-</u>	<u>137,956</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	\$ 137,956	-	-	-	137,956
Total	<u>\$ 137,956</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>137,956</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	\$ 137,956	137,956	-
Total	<u>\$ 137,956</u>	<u>137,956</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021 was as follows:

	Balance as of December 1, 2020	Additions	Deletions / Transfers	Balance as of November 30, 2021
Capital assets not being depreciated:				
Land	\$ 69,104,181	-	-	69,104,181
Total capital assets not being depreciated	<u>69,104,181</u>	<u>-</u>	<u>-</u>	<u>69,104,181</u>
Capital assets being depreciated:				
Improvements	5,024,343	-	-	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>8,959,781</u>	<u>-</u>	<u>-</u>	<u>8,959,781</u>
Less accumulated depreciation:				
Improvements	2,784,612	208,495	-	2,993,107
Buildings	1,761,546	155,674	-	1,917,220
Equipment	412,144	19,472	-	431,616
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>4,988,582</u>	<u>383,641</u>	<u>-</u>	<u>5,372,223</u>
Total capital assets being depreciated, net	<u>3,971,199</u>	<u>(383,641)</u>	<u>-</u>	<u>3,587,558</u>
Total capital assets, net	<u>\$ 73,075,380</u>	<u>(383,641)</u>	<u>-</u>	<u>72,691,739</u>

Depreciation expense of \$383,641 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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, 2021:

Assessed valuation (2020)	<u>\$ 3,584,835,597</u>
Statutory debt limitation (5.750%)	\$ 206,128,047
Amount of debt applicable to debt limitation	
County	19,815,000
KCFPD	<u>30,730,000</u>
Total amount of debt applicable to debt limitation	<u>50,545,000</u>
Legal Debt Margin	<u>\$ 155,583,047</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2021 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 32,825,000	1,200,000	3,295,000	30,730,000	3,805,000
Net premium on bonds	1,332,597	85,365	428,976	988,986	352,729
Total bonds payable	<u>34,157,597</u>	<u>1,285,365</u>	<u>3,723,976</u>	<u>31,718,986</u>	<u>4,157,729</u>
Net pension obligation	52,922	-	129,628	(76,706)	-
Compensated absences	29,094	17,799	16,217	30,676	-
Governmental activity					
Long-term liabilities	<u>\$ 34,239,613</u>	<u>1,303,164</u>	<u>3,869,821</u>	<u>31,672,956</u>	<u>4,157,729</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, 2021

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

General obligation bonds outstanding at November 30, 2021 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 11/30/21</u>
Series 2012	4/10/2012	\$ 2,925,000	2.00-3.00	1/1/2023	\$ 835,000
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	8,920,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,605,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	11,170,000
Series 2021	7/15/2021	1,200,000	2.00-4.00	1/1/2041	1,200,000
Total					<u>\$ 30,730,000</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>
2022	\$ 405,000	30,825	435,825
2023	430,000	18,975	448,975
	<u>\$ 835,000</u>	<u>49,800</u>	<u>884,800</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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:

Date	Principal	Interest	Payments
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>\$ 8,920,000</u>	<u>1,838,810</u>	<u>10,758,810</u>

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
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>\$ 8,605,000</u>	<u>1,092,369</u>	<u>9,697,369</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2017 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
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>\$ 11,170,000</u>	<u>883,750</u>	<u>12,053,750</u>

Bond Series 2021

On July 15, 2021, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$1,200,000 in general obligation limited tax bonds, Series 2021 with a variable interest rate (2.0 – 4.0%). The bond proceeds will be used for future capital projects.

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2022	\$ -	34,354	34,354
2023	30,000	35,144	65,144
2024	50,000	33,544	83,544
2025	50,000	32,044	82,044
2026	50,000	30,544	80,544
2027-2031	290,000	110,244	400,244
2032-2036	340,000	74,016	414,016
2037-2041	390,000	21,366	411,366
	<u>\$ 1,200,000</u>	<u>371,256</u>	<u>1,571,256</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2021

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: RESTATEMENT

Certain prior year balances have been restated to record expenses in the proper fund. This restatement effected several non-major funds but did not effect the major funds or the total fund balance of the County.

NOTE 19: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 12, 2022, 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, 2021 as a result of events occurring between December 1, 2021 and May 12, 2022.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Adjusted Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 26,166,232	26,175,232	29,082,751	28,058,860
Expenditures	27,813,881	24,447,123	24,080,157	26,605,569
Excess (deficiency) of revenues over (under) expenditures	(1,647,649)	1,728,109	5,002,594	1,453,291
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax	1,822,523	1,822,523	1,822,523	1,822,523
Probation	6,000	6,000	6,000	30,000
Health Department	684,955	-	-	513,709
VAC	24,323	-	-	25,745
Animal Control	54,232	40,000	40,000	56,159
Court Security	42,120	42,120	19,226	24,741
GIS Mapping	62,161	13,560	13,560	45,688
County Building	164,019	164,019	164,019	239,478
Drug Court	-	-	-	9,816
Total transfers in	2,860,333	2,088,222	2,065,328	2,767,859

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Adjusted Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021			2020
	Original Appropriations	Final Appropriations	Actual	Actual
Transfers out:				
Administrative Debt Service	\$ (116,000)	(116,000)	(116,000)	(113,100)
Capital Improvement	(150,000)	(245,000)	(245,000)	(150,000)
Public Safety Capital Improvement	-	-	-	(1,100,000)
Economic Development	(26,400)	(61,400)	(61,400)	(25,500)
Kendall Area Transit	(25,500)	(25,500)	(25,500)	(25,000)
27th Payroll	(70,000)	(70,000)	(70,000)	(70,000)
Building	(35,000)	(180,333)	(180,333)	(1,935,000)
2020 Census	-	(43)	(43)	-
County Election	(100,000)	(400,000)	(400,000)	-
Tax Sale Automation	-	(5,018)	(5,018)	-
State's Attorney Drug Enforcement	-	(12,738)	(12,738)	-
Probation	-	(11,527)	(11,527)	-
Court Security	-	(9,149)	(9,149)	-
Circuit Clerk Automation	-	(6,850)	(6,850)	-
Coroner	-	(3,193)	(3,193)	-
Veteran's Assistance Commission	-	(2,686)	(2,686)	-
Health Care	-	(4,150,000)	(4,150,000)	-
Animal Control Capital Improvements	-	(2,217)	(2,217)	-
Courthouse Debt Service	(180,000)	(180,000)	(180,000)	(176,900)
Total transfers out	(702,900)	(5,481,655)	(5,481,654)	(3,595,500)
Total other financing sources (uses)	2,157,433	(3,393,433)	(3,416,326)	(827,641)
Net change in fund balance	\$ 509,784	(1,665,324)	1,586,268	625,650
Fund balance, beginning of year			20,284,744	19,659,094
Fund balance, end of year			\$ 21,871,012	20,284,744

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 11,656,958	11,656,958	11,643,451	10,963,993
Intergovernmental:				
Retailers' occupation tax	530,000	530,000	735,649	498,516
County supplemental sales tax	3,075,000	3,075,000	4,035,899	3,144,547
Illinois income tax	2,300,000	2,300,000	3,316,158	2,725,091
Illinois replacement tax	390,000	390,000	680,696	387,486
State use tax	900,000	900,000	1,015,542	1,043,957
Cannabis tax	-	-	36,044	13,349
HIDTA reimbursement	33,648	33,648	35,860	36,089
State's attorney salary	151,089	151,089	158,993	154,598
Probation officer salary	786,830	786,830	728,964	915,656
Supervisor of assessments	42,350	42,350	46,125	45,000
Election judges	10,000	10,000	10,350	28,080
Probation board and care	5,000	5,000	1,590	1,500
Public defender salary	104,846	104,846	108,484	105,847
Probation officer salary	16,000	16,000	23,465	13,833
St comp/reimburse PTI	-	-	-	5,826
State's attorney miscellaneous revenue	1,000	1,000	115	6,398
State's attorney grant reimbursement	-	-	-	10,000
Drug Court grant	-	9,000	11,500	-
CURES revenue	-	-	-	1,034,502
ESDA reimbursement from IEMA	60,000	60,000	47,669	77,053
Total intergovernmental	8,405,763	8,414,763	10,993,103	10,247,328
Fees, fines, and charges:				
County treasurer	21,000	21,000	23,448	42,308
County clerk and recorder	325,000	325,000	590,882	485,431
Circuit court clerk	1,220,000	1,220,000	1,249,111	990,181
Sheriff	140,000	140,000	81,296	75,092
Sheriff - miscellaneous	4,500	4,500	10,333	1,763
Zoning board of appeals	10,000	10,000	24,541	14,607
Corrections department	401,500	401,500	231,080	158,200
State's Attorney trial fee	300	300	325	215
Technology	-	-	3,858	4,523
KenCom technology reimbursement	92,700	92,700	92,700	86,022
Circuit clerk GPS service fee	5,500	5,500	6,028	6,379
Circuit court system fee	3,600	3,600	8,668	14,384
Public defender fee	4,050	4,050	8,524	5,640
Sheriff's bond fee	10,700	10,700	18,327	8,688
Fines and forfeitures	280,000	280,000	283,805	259,053
Property tax late payment penalties	325,000	325,000	381,059	1,169,878
Periodic imprisonment fee	12,000	12,000	15,118	19,389
Merit commission fee	8,826	8,826	3,061	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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 750	750	462	358
Security detail income	35,000	35,000	17,747	9,065
Federal inmate revenue	2,044,000	2,044,000	1,845,600	2,149,334
Federal mileage reimbursement	6,578	6,578	5,888	8,734
Federal inmate transport fees	63,232	63,232	73,327	101,093
Total fees, fines, and charges	<u>5,014,236</u>	<u>5,014,236</u>	<u>4,975,188</u>	<u>5,610,577</u>
Licenses and permits:				
Liquor licenses	21,500	21,500	25,000	19,000
Zoning, planning, and building permits	68,000	68,000	149,129	101,765
PB&Z - recording fees	1,200	1,200	2,546	1,328
County real estate transfer tax	450,000	450,000	695,432	461,988
Franchise tax	307,575	307,575	374,932	252,894
Total licenses and permits	<u>848,275</u>	<u>848,275</u>	<u>1,247,039</u>	<u>836,975</u>
Interest on investments	<u>100,000</u>	<u>100,000</u>	<u>26,220</u>	<u>147,405</u>
Other revenue:				
Postage reimbursements	50,000	50,000	52,233	77,866
Recorder's miscellaneous	35,000	35,000	70,179	107,990
Compost fees	20,000	20,000	1,394	28,637
Assessment office miscellaneous	3,000	3,000	114	5,800
Employee insurance reimbursement	-	-	-	1,228
Facility management miscellaneous	-	-	6,288	1,257
UCCI reimbursements	3,000	3,000	4,086	1,250
Other revenues	30,000	30,000	63,456	28,554
Total other revenue	<u>141,000</u>	<u>141,000</u>	<u>197,750</u>	<u>252,582</u>
Total revenues	<u>\$ 26,166,232</u>	<u>26,175,232</u>	<u>29,082,751</u>	<u>28,058,860</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Facilities management	\$ 1,111,819	1,181,819	1,223,989	1,221,227
Building and zoning	219,535	220,085	203,992	201,158
County Clerk and Recorder	180,857	181,357	164,569	172,109
County Board	199,888	199,888	195,570	127,652
Regional Office of Education	88,339	88,339	80,966	87,121
Farmland Review Board	153	353	117	105
Corrections	4,989,839	4,989,839	5,171,636	4,856,868
Sheriff	6,484,126	6,484,626	6,464,580	6,220,286
Merit Commission	25,298	25,298	38,953	10,218
Circuit Court Judge	328,376	331,376	351,649	271,983
Circuit Court Clerk	732,581	732,581	743,349	564,557
Coroner	190,374	190,874	183,663	174,382
Combined court services	1,266,305	1,316,305	1,222,752	1,204,325
Public Defender	542,332	542,332	560,572	526,398
State's Attorney	1,662,168	1,662,168	1,599,364	1,549,687
Utilities	794,413	794,413	822,491	922,738
Board of Review	76,296	79,036	64,649	70,242
County Treasurer	492,028	602,528	584,894	472,165
Soil and water conservation	50,000	50,000	50,000	60,000
Employee health insurance	3,936,169	-	-	3,445,298
Unemployment compensation	35,000	-	-	20,659
Auditing and accounting	56,350	114,763	105,790	55,150
General insurance and bonds	6,000	6,000	3,965	3,180
KenCom IGA	1,964,248	1,964,248	1,967,357	1,948,035
Property tax services	90,000	90,000	86,045	85,273
Chief county assessor's office	321,326	322,326	326,340	312,481
Election costs	603,641	604,141	481,321	698,531
Capital expenditures	50,000	50,000	47,775	51,581
Emergency management agency	79,390	90,059	131,293	87,201
Office of administrative services	359,656	373,997	356,996	325,322
Technology services	750,604	708,982	725,946	767,102
CASA contractual services	12,000	12,000	12,000	12,000
Jury commission	59,270	59,270	50,528	46,416
Postage county building	55,500	55,500	57,046	34,119
Total expenditures	\$ 27,813,881	24,447,123	24,080,157	26,605,569

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Facilities management:				
Salaries:				
Office head	\$ 113,324	113,324	113,760	110,964
Maintenance	360,477	360,477	362,480	339,882
Project manager	-	-	42,269	-
Clerical	43,258	43,258	42,515	42,266
Overtime	10,000	10,000	18,129	11,915
Temporary	-	70,000	-	-
Office supplies	200	200	-	179
Mileage	800	800	748	642
County supplies	135,000	135,000	135,248	221,135
Postage	50	50	-	116
Cellular phones	9,250	9,250	7,945	6,151
Equipment maintenance and repairs	67,500	67,500	74,621	71,687
Vehicle maintenance	3,750	3,750	4,497	3,476
Equipment rental	1,000	1,000	1,344	-
Contractual services	367,210	367,210	420,433	412,814
Total facilities management	1,111,819	1,181,819	1,223,989	1,221,227
Building and zoning:				
Salaries:				
Planners	72,096	72,096	72,373	70,596
Compliance officers	70,624	70,624	64,513	64,311
Clerical	28,990	28,990	20,880	20,222
ZBA per diem	3,200	3,200	2,944	2,535
Supplies	1,700	1,700	1,881	2,124
Postage	1,000	1,000	1,521	1,084
Equipment	400	400	290	682
Plumbing inspection	14,000	14,000	14,700	16,050
Vehicle maintenance and repairs	2,500	2,500	2,492	4,720
Training	2,500	2,500	-	740
Dues	775	775	728	820
Conferences	500	500	290	25
Books and subscriptions	-	-	-	273
Engineering consultants	13,500	13,500	9,190	10,270
Regional plan commission	500	500	11	641
Legal publications	1,500	1,500	826	1,313
Cellular phone	2,500	2,500	1,246	1,479
NPDES annual permit fee	1,000	1,000	1,000	1,000
Recording expenditures	1,200	1,200	2,134	1,183
Zoning board of appeals	500	500	12	-

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 500	500	310	500
Ad hoc zoning	-	500	-	-
Refunds	50	50	6,651	590
Total building and zoning	219,535	220,085	203,992	201,158
County Clerk and Recorder:				
Salaries:				
Office head	102,934	102,934	103,330	100,097
Other	37,833	37,833	39,256	37,772
Temporary	12,000	12,000	1,650	9,649
Mileage	500	500	367	763
Supplies	10,000	10,000	8,804	7,940
Postage	8,000	8,000	5,529	7,168
Dues	690	690	790	445
Conferences	-	500	259	-
Books and subscriptions	50	50	-	28
Legal publications	1,200	1,200	746	1,123
Contractual services	4,500	4,500	688	4,086
Birth and death registration	3,150	3,150	3,150	3,038
Total County Clerk and Recorder	180,857	181,357	164,569	172,109
County Board:				
Salaries:				
Chairman	21,700	21,700	21,920	12,063
Board members	157,500	157,500	159,408	21,960
Mileage	1,500	1,500	-	2,068
Dues and memberships	10,000	10,000	9,686	9,471
Conferences	2,000	2,000	1,188	1,111
Per diem	-	-	-	72,675
Liquor commissioner	1,188	1,188	1,188	1,188
UCCI	-	-	-	970
Miscellaneous	6,000	6,000	2,180	6,146
Total County Board	199,888	199,888	195,570	127,652
Regional Office of Education:				
Salaries and benefits	65,876	65,876	60,386	64,692
Expenditure reimbursements	22,463	22,463	20,580	22,429
Total Regional Office of Education	88,339	88,339	80,966	87,121

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Farmland Review Board:				
Salaries - per diem	\$ -	180	-	-
Mileage	-	20	-	-
Publications	153	153	117	105
Total Farmland Review Board	153	353	117	105
Corrections:				
Salaries:				
Deputies	3,383,891	3,383,891	3,488,741	3,418,279
Clerical	110,306	110,306	103,846	48,678
Overtime	80,000	80,000	158,662	84,562
Commander / sergeant	883,374	883,374	883,923	858,267
Prisoner transport	9,429	9,429	12,048	-
Contractual services	472,339	472,339	447,313	399,915
Medical expenditures	48,500	48,500	75,367	45,167
Food services	2,000	2,000	1,736	2,000
Total corrections	4,989,839	4,989,839	5,171,636	4,856,868
Sheriff				
Salaries:				
Sheriff	128,604	128,604	129,099	125,921
Chief / Commander	477,511	477,511	479,348	464,357
Deputies	3,958,691	3,958,691	3,817,382	3,882,674
Sergeants	712,553	712,553	727,914	647,748
Overtime	150,000	150,500	289,225	176,870
Security detail	35,000	35,000	9,073	8,533
Clerical	490,374	490,374	486,282	455,049
Part-time deputies	27,000	27,000	21,732	25,973
Telephone	44,620	44,620	39,452	9,739
Contractual services	57,276	57,276	59,031	53,501
Mileage and auto fuel	126,000	126,000	126,299	98,225
Office supplies	8,072	8,072	8,071	8,169
Postage	2,500	2,500	2,500	3,600
Canine expenditures	2,000	2,000	1,908	2,297
Major Crimes Taskforce	1,000	1,000	1,000	1,000
Equipment maintenance and repairs	24,319	24,319	24,258	19,070
Vehicle maintenance and repairs	50,569	50,569	68,229	48,118
Training	45,323	45,323	45,002	50,002
Dues and conferences	27,602	27,602	27,364	24,678
Legal publications and printing	1,019	1,019	1,019	1,725
Police supplies	17,214	17,214	16,423	19,784
Weapons and ammunition	17,665	17,665	18,527	19,692
Uniforms	26,890	26,890	28,066	29,075
Contract expenditures	35,100	35,100	22,216	32,084
Investigations	9,900	9,900	9,900	9,400

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Sheriff (continued):				
Subscriptions	\$ 441	441	-	413
Special response team	2,000	2,000	2,000	2,000
Drug testing	2,608	2,608	998	589
Employee recognition	2,275	2,275	2,262	-
Total Sheriff	6,484,126	6,484,626	6,464,580	6,220,286
Merit Commission	25,298	25,298	38,953	10,218
Circuit court judge:				
Salaries:				
Court administrator	44,500	44,500	47,671	42,664
Bailiffs	99,000	99,000	100,263	91,075
Judges	3,392	3,392	3,392	3,367
Training	2,000	2,000	495	1,189
Supplies	6,500	6,500	3,092	5,582
Conferences	10,000	10,000	5,282	-
Postage	31,500	31,500	30,008	31,340
Court reporter and transcripts	2,000	2,000	3,521	4,823
Judges' insurance	1,984	1,984	3,968	-
Judges' dues	2,500	2,500	1,185	1,725
Statutory expenditures	125,000	125,000	152,772	90,218
Total circuit court judge	328,376	331,376	351,649	271,983
Circuit Court Clerk				
Salaries:				
Office head	91,554	91,554	91,906	89,990
Other	601,027	601,027	616,358	442,027
Overtime	1,500	1,500	895	138
Mileage	1,500	1,500	1,149	94
Supplies	10,000	10,000	9,083	9,185
Postage	8,000	8,000	6,793	8,983
Dues and conferences	1,000	1,000	1,865	1,000
Conferences	5,000	5,000	3,727	570
Printing forms	13,000	13,000	11,573	12,570
Total Circuit Court Clerk	732,581	732,581	743,349	564,557

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Coroner:				
Salaries:				
Coroner	\$ 67,974	67,974	68,235	59,330
Deputy coroner	55,350	55,350	55,563	54,198
Per call	16,400	16,400	21,717	15,084
Postage	200	200	12	209
Supplies	1,500	1,500	1,500	1,622
Vehicle maintenance	2,500	2,500	1,895	765
Dues and memberships	1,400	1,400	1,355	1,254
Autopsies	30,000	30,000	20,615	27,125
Toxicology testing	7,000	7,000	6,021	8,479
Histology	200	200	75	575
Training	3,000	3,000	3,000	939
X-rays	-	250	-	-
Personal property disposal	1,600	1,600	1,436	1,760
Clothing allowance	750	750	750	756
Disposition for indigent persons	-	250	-	-
Morgue supplies	2,500	2,500	1,489	2,286
Total Coroner	190,374	190,874	183,663	174,382
Combined court services:				
Salaries:				
Court director	83,072	83,072	83,391	80,782
Probation	855,677	855,677	839,873	825,006
Clerical	156,056	156,056	148,534	148,384
Drug court officer	3,750	3,750	1,250	3,750
Supplies	6,000	6,000	4,505	5,823
Postage	2,500	2,500	2,032	2,434
Books and subscriptions	250	250	14	185
Medical expenditures	1,000	1,000	14,388	760
Auto expenditures	5,000	5,000	3,122	3,310
Kane juvenile detention	150,000	150,000	123,796	131,580
Contractual services	3,000	3,000	1,847	2,311
Board and care	-	50,000	-	-
Total combined court services	1,266,305	1,316,305	1,222,752	1,204,325

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Adjusted Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Public Defender:				
Salaries:				
Public Defender	\$ 161,064	161,064	204,644	161,052
Clerical	48,726	48,726	48,913	47,477
Assistance of public defenders	284,542	284,542	275,426	278,947
Supplies	2,500	2,500	2,218	1,790
Postage	500	500	-	158
Interpreter services	1,000	1,000	45	48
Books and subscriptions	2,000	2,000	2,146	1,753
Education and conferences	4,000	4,000	2,158	450
Contractual services	25,000	25,000	18,281	28,888
Dues and memberships	4,000	4,000	1,676	2,906
Statutory expenditures / investigators	7,000	7,000	3,601	2,347
Transcripts	2,000	2,000	1,464	582
Total Public Defender	542,332	542,332	560,572	526,398
State's Attorney:				
Salaries:				
Office head salary	178,870	178,870	181,524	176,600
Assistant State's Attorney	905,622	905,622	892,150	868,041
Clerical	351,376	351,376	351,149	327,490
Stipends	51,000	51,000	38,259	42,842
Temporary help - intern	7,000	7,000	2,251	10,834
Supplies	14,500	14,500	19,296	15,113
Postage	12,000	12,000	10,648	9,718
Dues	11,500	11,500	8,056	8,545
Conferences	2,500	2,500	650	59
Books and subscriptions	4,250	4,250	4,843	4,414
Contractual services	16,500	16,500	11,000	16,533
Child advocacy board	14,000	14,000	11,390	6,935
Uniforms	6,300	6,300	5,360	-
Transcripts	15,500	15,500	17,106	12,618
Training	3,500	3,500	164	500
Cell phone	4,250	4,250	3,266	3,361
Trials and hearings	25,000	25,000	5,252	9,084
Appellate services	38,500	38,500	37,000	37,000
Total State's Attorney	1,662,168	1,662,168	1,599,364	1,549,687
Utilities:				
Telephones	90,000	90,000	184,443	143,902
Internet	49,380	49,380	26,857	30,288
Electric	471,503	471,503	413,864	574,111
Natural gas	131,913	131,913	134,516	116,217
Water	51,617	51,617	62,811	58,220
Total utilities	794,413	794,413	822,491	922,738

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 63,596	63,596	64,011	62,442
Capital equipment	-	2,140	-	-
Conferences and education	-	500	-	-
Mileage	-	100	-	-
Postage	1,000	1,000	551	724
Office supplies	800	800	87	-
Miscellaneous	-	-	-	276
Contractual services	10,900	10,900	-	6,800
Total Board of Review	76,296	79,036	64,649	70,242
County Treasurer:				
Salaries:				
Office head salary	102,934	102,934	103,330	100,832
Other salaries	345,294	345,294	339,971	335,214
Mileage	500	500	-	141
Supplies	4,500	6,500	5,430	1,867
Postage	25,000	131,800	127,270	22,250
Dues	800	800	500	254
Legal publications	3,500	3,500	1,720	1,376
Payroll forms	4,000	4,000	2,187	3,107
HR expenses	500	500	205	330
Contractual services	5,000	5,000	4,281	6,794
Total County Treasurer	492,028	602,528	584,894	472,165
Soil and water conservation	50,000	50,000	50,000	60,000
Employee health insurance premiums	3,936,169	-	-	3,445,298
Unemployment compensation	35,000	-	-	20,659
Auditing and accounting services	56,350	114,763	105,790	55,150
General insurance and bonds:				
Bonds	5,000	5,000	1,360	1,682
Notaries	1,000	1,000	2,605	1,498
Total General insurance and bonds	6,000	6,000	3,965	3,180
KenCom intergovernmental agreement:				
Intergovernmental agreement	1,775,000	1,775,000	1,775,000	1,775,000
Public safety dispatch	189,248	189,248	192,357	173,035
Total KenCom agreement	1,964,248	1,964,248	1,967,357	1,948,035
Property tax services (contractual)	90,000	90,000	86,045	85,273

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 92,250	92,250	92,605	90,323
Clerical	151,996	151,996	158,813	148,736
Overtime	-	1,000	-	-
Supplies	1,250	1,250	760	547
Mileage	270	270	181	385
Postage	21,000	21,000	21,025	20,229
Training	3,000	3,000	945	2,226
Dues	560	560	595	525
Publications	38,000	38,000	35,210	35,029
Printing	9,000	9,000	12,656	7,681
Contractual services	4,000	4,000	3,550	6,800
Total Chief County Assessing Office	321,326	322,326	326,340	312,481
Election costs:				
Salaries:				
Salaries	233,641	233,641	212,989	144,402
Overtime	5,000	5,000	3,006	54,010
Extra help / overtime	25,000	25,000	11,095	74,022
Election judges per diem	40,000	40,000	44,184	121,988
Election judge mileage	1,000	1,000	151	899
Supplies	55,000	55,000	47,866	38,395
School for judges	-	500	-	-
Legal publications	6,500	6,500	4,596	13,173
Ballots	55,000	55,000	38,724	119,310
Contractual services	120,000	120,000	97,804	100,245
Registration supplies	6,500	6,500	1,613	1,303
Polling place rental and miscellaneous	6,000	6,000	3,585	3,535
Polling place delivery and setup	15,000	15,000	8,709	16,126
Postage	35,000	35,000	6,999	11,123
Total election costs	603,641	604,141	481,321	698,531
Capital expenditures:				
Facilities management	-	-	-	27,964
Treasurer	-	-	-	3,617
Technology services	-	-	-	10,000
Sheriff	50,000	50,000	47,775	10,000
Total capital expenditures	50,000	50,000	47,775	51,581

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original	Final		
	Appropriations	Appropriations	Actual	Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 71,750	71,750	72,026	46,190
Clerical	-	-	-	7,311
Supplies	2,350	2,350	47,704	21,897
Telecommunications	-	2,690	796	-
Cellular phone	-	-	-	2,255
Vehicle repairs and maintenance	2,540	2,540	2,540	5,800
Equipment	-	1,000	724	-
Travel	-	1,000	43	-
Training	2,500	2,500	2,468	1,087
Dues	250	250	260	155
Consultants	-	2,000	2,000	-
Contractual services	-	1,660	387	-
Printing	-	-	-	72
Uniforms	-	1,500	1,500	-
Utilities	-	819	845	-
Radio / siren maintenance	-	-	-	2,434
Total Emergency Management Agency	79,390	90,059	131,293	87,201
Office of administrative services:				
Salaries:				
Administration	228,488	229,478	229,959	221,699
Other	108,323	109,323	83,111	86,272
Mileage	1,200	1,200	-	180
Supplies	1,850	1,850	1,805	1,861
Postage	500	500	350	191
Telephone	1,000	1,000	1,327	1,421
County supplies	800	800	1,635	404
Advertisements	800	800	114	428
Dues	1,655	1,655	1,693	1,818
Conferences	1,000	1,000	225	439
Books and subscriptions	315	315	389	483
Legal fees	400	400	4,222	500
Contractual services	-	18,950	25,444	-
Union negotiations	-	1	3,026	-
Training	500	500	-	76
Employee assistance program	6,600	-	-	6,569
Employee recognition	5,500	5,500	3,101	2,708
Mayors and managers meeting	725	725	595	273
Total office of administrative services	359,656	373,997	356,996	325,322

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 60,574	60,574	57,219	51,528
Other	319,430	319,430	299,979	316,777
Overtime	-	-	4,067	-
Mileage	500	500	289	287
Office supplies	500	500	2,652	408
Postage	50	50	44	-
Dues	1,500	1,500	903	-
Training	2,500	2,500	3,087	-
Books and subscriptions	100	100	56	-
Cell phone	5,800	5,800	7,149	5,122
Central computer supplies	35,500	35,500	30,188	23,719
Computer maintenance / software	146,100	104,478	110,307	162,736
Computer maintenance / hardware	50,000	50,000	137,148	121,086
Contractual services	8,050	8,050	18,371	19,866
Copier expense	120,000	120,000	54,487	65,573
Technology services	<u>750,604</u>	<u>708,982</u>	<u>725,946</u>	<u>767,102</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	7,200	7,200	4,200	5,250
Supplies	2,000	2,000	1,798	1,352
Postage	2,500	2,500	7,725	7,044
Petit juror per diem	25,000	25,000	23,905	16,464
Training	1,470	1,470	-	2,733
Grand juror per diem	10,000	10,000	6,431	6,052
Meals	3,000	3,000	1,284	1,059
Automation	8,100	8,100	5,185	6,462
Total jury commission	<u>59,270</u>	<u>59,270</u>	<u>50,528</u>	<u>46,416</u>
Postage - county building:				
Postage supplies	1,000	1,000	970	1,456
Postage - Veterans Assistance	1,000	1,000	104	198
Equipment rental / reset charges	3,500	3,500	5,972	7,465
Prepaid postage	50,000	50,000	50,000	25,000
Total postage - county building	<u>55,500</u>	<u>55,500</u>	<u>57,046</u>	<u>34,119</u>
Contingency	-	322,620	-	-
Total General Fund	<u>\$ 27,813,881</u>	<u>24,447,123</u>	<u>24,080,157</u>	<u>26,605,569</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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,600,000	2,600,000	2,597,109	2,945,166
Social Security	1,425,000	1,425,000	1,423,346	1,397,876
Intergovernmental - Replacement tax	160,000	160,000	340,348	194,134
IRS reimbursement	10,000	10,000	766	7,356
Interest	100	100	28	32
Total revenues	<u>4,195,100</u>	<u>4,195,100</u>	<u>4,361,597</u>	<u>4,544,564</u>
Expenditures:				
Contributions to IMRF	3,831,500	3,831,500	3,504,459	3,208,666
Contributions to Social Security	1,848,000	1,848,000	1,656,597	1,598,175
Total expenditures	<u>5,679,500</u>	<u>5,679,500</u>	<u>5,161,056</u>	<u>4,806,841</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,484,400)</u>	<u>(1,484,400)</u>	<u>(799,459)</u>	<u>(262,277)</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission	15,000	15,000	15,154	13,172
GIS - Mapping	37,000	37,000	35,243	35,210
Drug Court	18,800	18,800	17,745	17,344
Animal Control	28,000	28,000	27,058	24,513
Health and Human Services	545,000	545,000	521,555	489,089
Total financing sources (uses)	<u>643,800</u>	<u>643,800</u>	<u>616,755</u>	<u>579,328</u>
Net change in fund balance	<u>\$ (840,600)</u>	<u>(840,600)</u>	<u>(182,704)</u>	<u>317,051</u>
Fund balance, beginning of year			<u>3,583,810</u>	<u>3,266,759</u>
Fund balance, end of year			<u>\$ 3,401,106</u>	<u>3,583,810</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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Restated Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 5,250,000	5,250,000	7,098,805	5,385,876
Interest	50,000	50,000	10,036	42,067
Other revenue	225,000	225,000	6,174	109,700
Total revenues	5,525,000	5,525,000	7,115,015	5,537,643
Expenditures:				
Road and bridge construction	5,000,000	5,000,000	3,165,183	6,680,267
Land acquisition	500,000	500,000	284,315	216,257
Professional services	60,000	60,000	60,000	60,000
Engineering costs	500,000	500,000	2,176,007	1,291,772
Forest Preserve - Tree Mitigation	-	-	-	150,000
Total expenditures	6,060,000	6,060,000	5,685,505	8,398,296
Excess (deficiency) of revenues over (under) expenditures	(535,000)	(535,000)	1,429,510	(2,860,653)
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program	10,000	10,000	18,000	-
Transfers out:				
Debt Service	(1,250,000)	(1,250,000)	-	-
Transportation Alternatives Program	(50,000)	(50,000)	(50,000)	(50,000)
Total financing sources (uses)	(1,290,000)	(1,290,000)	(32,000)	(50,000)
Net change in fund balance	\$ (1,825,000)	(1,825,000)	1,397,510	(2,910,653)
Fund balance, beginning of year			5,127,325	8,037,978
Fund balance, end of year			\$ 6,524,835	5,127,325

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 5,250,000	5,250,000	7,098,805	5,385,876
Interest	10,000	10,000	3,654	13,601
Total revenues	<u>5,260,000</u>	<u>5,260,000</u>	<u>7,102,459</u>	<u>5,399,477</u>
Expenditures:				
Public safety		-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,260,000</u>	<u>5,260,000</u>	<u>7,102,459</u>	<u>5,399,477</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(1,025,000)	(1,025,000)	(525,000)
General Fund	(1,822,523)	(1,822,523)	(1,822,523)	(1,822,523)
Jail addition debt service	(1,293,450)	(1,293,450)	(1,293,450)	(1,263,850)
Court Exp 2016 debt service	(744,825)	(744,825)	(744,825)	(535,800)
Court Exp 2017 debt service	(803,175)	(803,175)	(803,175)	(1,047,950)
Total financing sources (uses)	<u>(5,188,973)</u>	<u>(5,688,973)</u>	<u>(5,688,973)</u>	<u>(5,195,123)</u>
Net change in fund balance	<u>\$ 71,027</u>	<u>(428,973)</u>	1,413,486	204,354
Fund balance, beginning of year			<u>4,010,680</u>	<u>3,806,326</u>
Fund balance, end of year			<u>\$ 5,424,166</u>	<u>4,010,680</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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ -	1,454,000	1,452,335	1,451,685
Revenue from services:				
Behavioral health counsel fees	290,700	225,000	238,941	308,261
Inspection fees - wells and septic	18,000	18,600	21,063	19,010
Inspection fees - restaurants	213,700	213,700	207,103	183,374
Tanning fees	3,900	3,900	450	1,600
Well permit fees	-	15,000	18,770	13,625
Solid waste fees	-	2,100	2,075	1,450
Immunization clinic	-	16,000	5,442	6,783
Hepatitis B shots	-	-	-	1,400
Caregiver connections	81,900	121,000	114,470	114,548
Tuberculosis board contract	15,000	15,000	20,439	20,564
Utilities weatherization agreement	-	-	186,250	199,855
Outpatient fitness restoration	48,300	53,600	31,729	41,022
Mental health awareness training	77,600	86,200	20,653	28,239
Radon test kit fees	10,000	10,000	10,233	7,707
Total revenue from services	759,100	780,100	877,618	947,438
Revenue from grants:				
State public health grant	33,200	469,714	470,463	140,676
Mental health grants	70,200	185,900	38,779	22,345
Public aid - family case management	-	-	33,439	-
State grant - tobacco prevention	20,000	29,900	43,058	22,445
State grant - family case management	65,700	65,700	56,131	37,226
State grant - lead prevention	-	4,900	2,755	4,900
Non-community well grant	-	1,700	1,088	2,488
Public aid - immunizations	-	2,000	-	314
High risk infant follow-up grant	38,900	4,800	21,894	41,606
Climate change grant	-	13,200	13,201	11,413
Bio-terrorism grant	58,520	124,200	142,043	113,372
Title III NIAA	-	3,739	12,002	6,818
WIC grant	114,500	148,000	145,853	161,769
Supplemental nutrition - WIC	-	-	-	186,403
K/G CAT grants from DCEO	1,832,600	2,900,000	4,747,080	2,822,284
West Nile Virus grant	21,000	23,000	27,377	29,556
FCM - homeless services	24,900	219,425	92,131	50,658
Fox Valley United Way	-	3,200	3,182	4,735
COVID-19 crisis	-	-	-	73,835
COVID-19 contact tracing	409,500	644,500	479,877	376,572
Local CURE program	-	-	-	5,336
Donated vaccines	-	-	21,400	27,360
Total revenue from grants	2,689,020	4,843,878	6,351,753	4,142,111
Interest	-	5,000	163	2,530
Miscellaneous	35,000	50,100	45,993	66,183
Total revenues	3,483,120	7,133,078	8,727,862	6,609,947

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 621,248	621,248	577,290	624,275
Admissions services / evaluations	-	503,174	462,498	472,854
Behavioral health unit	-	-	4,553	578,047
Public health unit	1,355,167	1,363,152	1,324,562	1,122,649
Mental health unit	812,341	812,341	620,408	121,115
Mileage	20,500	20,500	14,126	10,456
Supplies - non-medical	33,000	33,000	22,697	28,772
Supplies - medical	10,000	60,000	11,785	7,335
Community education supplies	10,000	10,000	9,999	8,308
Postage	6,000	7,000	2,980	3,060
Telephone	21,000	32,000	29,056	20,331
Conferences and training	27,500	27,500	7,296	10,556
Printing	7,100	20,000	18,151	5,927
Advertising - personnel	11,100	15,100	8,349	1,690
Direct client assistance	1,423,800	2,815,000	3,357,152	2,226,772
Dues and subscriptions	12,500	12,500	12,722	14,101
Capital expenditures	33,100	105,000	95,500	33,484
Contractual services	193,950	193,950	114,335	121,631
CARF	-	1,000	-	-
Vehicle maintenance	4,000	4,000	229	2,195
Vaccines	11,000	11,000	32,470	30,859
IPLAN	3,000	3,000	-	5,510
Supplemental food coupons	-	-	-	186,403
Psychological testing materials	-	1,000	330	-
Miscellaneous	5,000	5,000	3,125	149
Refunds	7,000	60,000	55,422	32,833
Total expenditures	4,628,306	6,736,465	6,785,035	5,669,312
Excess (deficiency) of revenues over (under) expenditures	(1,145,186)	396,613	1,942,827	940,635

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ -	804,000	804,097	802,740
Adult Redeploy Fund	-	4,700	-	-
ARPA Fund	-	-	70,681	406
Senior Citizens Fund	-	57,000	56,958	56,997
Total transfers in	-	865,700	931,736	860,143
Transfers out:				
Administrative rent	-	(145,814)	(145,814)	(145,814)
IMRF and Social Security Fund	(464,036)	(580,045)	(521,556)	(489,090)
Insurance reimbursement	(547,964)	(684,955)	(634,597)	(513,708)
Total transfers out	(1,012,000)	(1,410,814)	(1,301,967)	(1,148,612)
Total other financing sources (uses)	(1,012,000)	(545,114)	(370,231)	(288,469)
Net change in fund balance	\$ (2,157,186)	(148,501)	1,572,596	652,166
Fund balance, beginning of year			3,282,781	2,630,615
Fund balance, end of year			\$ 4,855,377	3,282,781

COUNTY OF KENDALL, ILLINOIS
 AMERICAN RESCUE PLAN ACT FUND

SCHEDULE A-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	12,527,398	12,527,398	-
Interest income	-	2,000	9,259	-
Total revenues	-	12,529,398	12,536,657	-
Expenditures:				
Payroll costs	-	296,314	174,536	-
Rehiring staff	-	114,000	76,401	-
COVID-19 vaccination	-	24,951	25,103	-
COVID-19 testing	-	-	3,105	-
Prevention in congregate set	-	-	47,577	-
Personal protective equipment	-	47,808	55,697	-
Aid to non-profit	-	1,000,000	440,879	-
Administrative expenses	-	49,500	43,422	-
Broadband study expense	-	130,000	-	-
Other expenses	-	44,305	51,966	-
Total expenditures	-	1,706,878	918,686	-
Excess (deficiency) of revenues over (under) expenditures	-	10,822,520	11,617,971	-
Other financing sources (uses):				
Transfers out:				
HHS Fund	-	-	(70,681)	-
Mental Health Fund	-	(150,000)	(150,000)	-
Lost Revenue Fund	-	(2,389,412)	(1,194,706)	-
Total financing sources (uses)	-	(2,539,412)	(1,415,387)	-
Net change in fund balance	\$ -	8,283,108	10,202,584	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 10,202,584	-

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

	2020	2019	2018	Calendar Year Ending December 31,		2015	2014
				2017	2016		
TOTAL PENSION LIABILITY							
Service cost	\$ 1,267,429	1,248,525	1,175,617	1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	4,044,586	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	(173,181)	282,206	150,780	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	(667,987)	-	1,594,509	(1,579,871)	(126,416)	61,936	1,620,108
Benefit payments and refunds	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	1,965,012	2,925,881	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	<u>\$ 58,371,613</u>	<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	\$ 1,242,415	982,841	1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	588,999	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	7,727,498	8,573,833	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	6,748,337	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	<u>\$ 61,202,101</u>	<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>\$ (2,830,488)</u>	<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	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 13,021,829	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	-21.74%	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,						
	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ 1,780,613	1,799,490	1,725,570	1,628,955	1,721,050	1,632,492	1,580,405
Interest on the total pension liability	4,492,484	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	447,432	(243,768)	56,169	2,057,148	(1,457,278)	1,445,616	(92,695)
Assumption changes	(509,469)	-	2,018,808	108,440	(208,618)	134,085	173,538
Benefit payments and refunds	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Net change in total pension liability	4,638,306	4,246,203	6,433,081	6,118,231	2,240,672	5,308,333	3,715,486
Total pension liability - beginning	61,861,362	57,615,159	51,182,078	45,063,847	42,823,175	37,514,842	33,799,356
Total pension liability - ending	<u>\$ 66,499,668</u>	<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	\$ 2,124,986	1,768,010	1,703,337	1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	755,772	682,765	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	7,287,863	7,811,421	(2,216,377)	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	71,726	148,999	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	8,667,593	8,913,632	(488,707)	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	52,187,081	43,273,449	43,762,156	36,507,189	32,373,280	31,882,575	28,442,835
Plan net position - ending	<u>\$ 60,854,674</u>	<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>\$ 5,644,994</u>	<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	91.51%	84.36%	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 9,085,278	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	62.13%	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,						
	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY							
Service cost	\$ 77,351	77,813	71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	452,876	431,558	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-	-	-
Differences between expected and actual experience	122,340	180,974	91,321	47,296	121,000	(286,298)	(403,343)
Assumption changes	(68,671)	-	164,759	(32,032)	(6,261)	-	131,546
Benefit payments and refunds	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	178,877	303,229	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	6,410,401	6,107,172	5,723,876	5,570,035	5,256,218	5,303,813	5,283,748
Total pension liability - ending	<u>\$ 6,589,278</u>	<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	\$ 127,432	97,764	128,036	109,640	124,718	179,118	201,197
Employee contributions	28,462	28,025	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	873,665	970,584	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	45,782	20,490	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	670,322	729,747	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	5,844,320	5,114,573	5,525,582	4,939,660	4,693,359	4,718,488	4,593,191
Plan net position - ending	<u>\$ 6,514,642</u>	<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>\$ 74,636</u>	<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	98.87%	91.17%	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 379,486	374,271	374,153	366,564	373,072	478,416	508,556
Employer's net pension liability as a percentage of covered valuation payroll	19.67%	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	
2020	\$ 1,211,030	1,242,415	(31,385)	13,021,829	9.54%	
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	
2020	\$ 2,115,961	2,124,986	(9,025)	9,085,278	23.39%	
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	
2020	\$ 127,431	127,432	(1)	379,486	33.58%	
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 2020 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): 23-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 18 years for most employers (two employers were financed over 27 years and four others were financed over 28 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 7.25%
 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 Forest Preserve District, and KenCom.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS

Notes to Required Supplementary Information
For the Year Ended November 30, 2021

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 2021 budget was adopted on November 5, 2020 and was amended on November 4, 2021.

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 the Health and Human Services Fund and Courthouse Debt Service Fund did exceed appropriations for the year ended November 30, 2021 by \$48,570 and \$717, respectively.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2021

	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	\$ 23,892,176	159,477	130,046	484,884	5,337,697	58,848	-	-	
Receivables:									
Due from State of Illinois	552,851	-	-	-	237,817	-	-	-	
Notes receivable	221,973	-	-	-	-	-	-	-	
Other receivables	465,643	-	24,219	7,167	-	8,719	-	-	
Prepaid expenses	437,400	-	-	-	-	-	-	-	
Total assets	<u>\$ 25,570,043</u>	<u>159,477</u>	<u>154,265</u>	<u>492,051</u>	<u>5,575,514</u>	<u>67,567</u>	<u>-</u>	<u>-</u>	
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	\$ 486,464	1,634	2,545	10,714	18,382	-	-	-	
Accrued payroll	52,959	4,119	-	21,195	-	1,983	711	-	
Overdraft payable	307,747	-	-	-	-	-	430	-	
Total liabilities	<u>847,170</u>	<u>5,753</u>	<u>2,545</u>	<u>31,909</u>	<u>18,382</u>	<u>1,983</u>	<u>1,141</u>	<u>-</u>	
Fund Balances:									
Non-spendable	437,400	-	-	-	-	-	-	-	
Restricted	19,414,397	153,724	151,720	460,142	5,557,132	65,584	-	-	
Committed	4,973,663	-	-	-	-	-	-	-	
Unassigned	(102,587)	-	-	-	-	-	(1,141)	-	
Total fund balances	<u>24,722,873</u>	<u>153,724</u>	<u>151,720</u>	<u>460,142</u>	<u>5,557,132</u>	<u>65,584</u>	<u>(1,141)</u>	<u>-</u>	
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 25,570,043</u>	<u>159,477</u>	<u>154,265</u>	<u>492,051</u>	<u>5,575,514</u>	<u>67,567</u>	<u>-</u>	<u>-</u>	

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	Special Revenue Funds						Child Support Collection Fund
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	
<u>Assets</u>							
Cash, deposits and investments	\$ 302,947	1,466,945	-	654,431	478,209	-	79,395
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	672
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	7,200	-	-	21,313	-	3,544
Prepaid expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 302,947</u>	<u>1,474,145</u>	<u>-</u>	<u>654,431</u>	<u>499,522</u>	<u>-</u>	<u>83,611</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	-	5,350	-	-	-
Accrued payroll	-	-	-	5,219	2,420	-	1,918
Overdraft payable	-	-	-	-	-	4,330	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,569</u>	<u>2,420</u>	<u>4,330</u>	<u>1,918</u>
Fund Balances:							
Non-spendable	-	-	-	-	-	-	-
Restricted	302,947	1,474,145	-	643,862	497,102	-	81,693
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(4,330)	-
Total fund balances	<u>302,947</u>	<u>1,474,145</u>	<u>-</u>	<u>643,862</u>	<u>497,102</u>	<u>(4,330)</u>	<u>81,693</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 302,947</u>	<u>1,474,145</u>	<u>-</u>	<u>654,431</u>	<u>499,522</u>	<u>-</u>	<u>83,611</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney		K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
				Drug Enforcement Fund	Senior Citizens' Fund			
<u>Assets</u>								
Cash, deposits and investments	\$ 272,492	513,524	75,725	54,994	-	6,050	3,410	38,942
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	4,782	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 272,492</u>	<u>518,306</u>	<u>75,725</u>	<u>54,994</u>	<u>-</u>	<u>6,050</u>	<u>3,410</u>	<u>38,942</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	-	-	-
Accrued payroll	415	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>415</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	272,077	518,306	75,725	54,994	-	6,050	3,410	38,942
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>272,077</u>	<u>518,306</u>	<u>75,725</u>	<u>54,994</u>	<u>-</u>	<u>6,050</u>	<u>3,410</u>	<u>38,942</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 272,492</u>	<u>518,306</u>	<u>75,725</u>	<u>54,994</u>	<u>-</u>	<u>6,050</u>	<u>3,410</u>	<u>38,942</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	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
<u>Assets</u>								
Cash, deposits and investments	\$ 126,624	-	1,343,855	91,667	74,942	31,120	2,445	183,361
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	8,763	4,967	68,181	4,500	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 135,387</u>	<u>4,967</u>	<u>1,412,036</u>	<u>96,167</u>	<u>74,942</u>	<u>31,120</u>	<u>2,445</u>	<u>183,361</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	807	-	-	-	-	405	-
Accrued payroll	1,378	-	5,966	1,348	-	-	-	-
Overdraft payable	-	24,659	-	-	-	-	-	-
Total liabilities	<u>1,378</u>	<u>25,466</u>	<u>5,966</u>	<u>1,348</u>	<u>-</u>	<u>-</u>	<u>405</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	134,009	-	1,406,070	94,819	74,942	31,120	2,040	183,361
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(20,499)	-	-	-	-	-	-
Total fund balances	<u>134,009</u>	<u>(20,499)</u>	<u>1,406,070</u>	<u>94,819</u>	<u>74,942</u>	<u>31,120</u>	<u>2,040</u>	<u>183,361</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 135,387</u>	<u>4,967</u>	<u>1,412,036</u>	<u>96,167</u>	<u>74,942</u>	<u>31,120</u>	<u>2,445</u>	<u>183,361</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	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	Access to Justice Fund	Transportation Alternatives Program Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 69,521	8,526	316,969	-	115,897	20,000	182,022	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	19,053	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 69,521</u>	<u>8,526</u>	<u>316,969</u>	<u>19,053</u>	<u>115,897</u>	<u>20,000</u>	<u>182,022</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	19,053	1,181	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>19,053</u>	<u>1,181</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	69,521	8,526	316,969	-	114,716	20,000	182,022	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>69,521</u>	<u>8,526</u>	<u>316,969</u>	<u>-</u>	<u>114,716</u>	<u>20,000</u>	<u>182,022</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 69,521</u>	<u>8,526</u>	<u>316,969</u>	<u>19,053</u>	<u>115,897</u>	<u>20,000</u>	<u>182,022</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	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	\$ 1,822,827	76,579	223,545	25,506	14,164	24,294	26,022	50,966
Receivables:								
Due from State of Illinois	-	-	314,362	-	-	-	-	-
Notes receivable	221,973	-	-	-	-	-	-	-
Other receivables	-	2,329	-	-	202	-	1,664	700
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,044,800</u>	<u>78,908</u>	<u>537,907</u>	<u>25,506</u>	<u>14,366</u>	<u>24,294</u>	<u>27,686</u>	<u>51,666</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	327,858	-	64	-	-	-
Accrued payroll	-	1,164	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,164</u>	<u>327,858</u>	<u>-</u>	<u>64</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	2,044,800	77,744	210,049	25,506	14,302	24,294	27,686	51,666
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,044,800</u>	<u>77,744</u>	<u>210,049</u>	<u>25,506</u>	<u>14,302</u>	<u>24,294</u>	<u>27,686</u>	<u>51,666</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,044,800</u>	<u>78,908</u>	<u>537,907</u>	<u>25,506</u>	<u>14,366</u>	<u>24,294</u>	<u>27,686</u>	<u>51,666</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	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	\$ 18,050	13,980	-	306,059	250	39,245	39,842	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	223,820
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 18,050</u>	<u>13,980</u>	<u>-</u>	<u>306,059</u>	<u>250</u>	<u>39,245</u>	<u>39,842</u>	<u>223,820</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	5,868	-	205	-	55,288
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	1,648	-	-	-	-	224,519
Total liabilities	<u>-</u>	<u>-</u>	<u>1,648</u>	<u>5,868</u>	<u>-</u>	<u>205</u>	<u>-</u>	<u>279,807</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	18,050	13,980	-	300,191	250	39,040	39,842	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(1,648)	-	-	-	-	(55,987)
Total fund balances	<u>18,050</u>	<u>13,980</u>	<u>(1,648)</u>	<u>300,191</u>	<u>250</u>	<u>39,040</u>	<u>39,842</u>	<u>(55,987)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 18,050</u>	<u>13,980</u>	<u>-</u>	<u>306,059</u>	<u>250</u>	<u>39,245</u>	<u>39,842</u>	<u>223,820</u>

Combining Balance Sheet
November 30, 2021

	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	
<u>Assets</u>								
Cash, deposits and investments	\$ 184,183	280	-	7,932	4,314	-	136,180	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	27,874	-	763	9,509	4,510	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 184,183</u>	<u>280</u>	<u>27,874</u>	<u>7,932</u>	<u>5,077</u>	<u>9,509</u>	<u>140,690</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	704	-	785	267	855	-
Accrued payroll	-	-	2,861	-	-	-	-	-
Overdraft payable	-	-	26,788	-	-	5,478	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>30,353</u>	<u>-</u>	<u>785</u>	<u>5,745</u>	<u>855</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	184,183	280	-	7,932	4,292	3,764	139,835	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(2,479)	-	-	-	-	-
Total fund balances	<u>184,183</u>	<u>280</u>	<u>(2,479)</u>	<u>7,932</u>	<u>4,292</u>	<u>3,764</u>	<u>139,835</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 184,183</u>	<u>280</u>	<u>27,874</u>	<u>7,932</u>	<u>5,077</u>	<u>9,509</u>	<u>140,690</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	Loss Revenue 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	\$ 464,905	3,223	1,130,208	-	100	70,595	47,293	2,971
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	31,221	-	-	-	-	-
Total assets	<u>\$ 464,905</u>	<u>3,223</u>	<u>1,161,429</u>	<u>-</u>	<u>100</u>	<u>70,595</u>	<u>47,293</u>	<u>2,971</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	295	-	-
Accrued payroll	-	-	2,262	-	-	-	-	-
Overdraft payable	-	-	-	7,175	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,262</u>	<u>7,175</u>	<u>-</u>	<u>295</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	31,221	-	-	-	-	-
Restricted	464,905	3,223	1,127,946	-	100	70,300	47,293	2,971
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(7,175)	-	-	-	-
Total fund balances	<u>464,905</u>	<u>3,223</u>	<u>1,159,167</u>	<u>(7,175)</u>	<u>100</u>	<u>70,300</u>	<u>47,293</u>	<u>2,971</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 464,905</u>	<u>3,223</u>	<u>1,161,429</u>	<u>-</u>	<u>100</u>	<u>70,595</u>	<u>47,293</u>	<u>2,971</u>

Combining Balance Sheet
November 30, 2021

	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	Sheriff IL Medical Assistance Recovery Fund	IDOT CPS Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 965	3,742	-	296,068	3,701	210,000	18,000	7,640
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	8,267	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 965</u>	<u>3,742</u>	<u>8,267</u>	<u>296,068</u>	<u>3,701</u>	<u>210,000</u>	<u>18,000</u>	<u>7,640</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	4,875	90	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	12,720	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>17,595</u>	<u>90</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	965	3,742	-	295,978	3,701	210,000	18,000	7,640
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(9,328)	-	-	-	-	-
Total fund balances	<u>965</u>	<u>3,742</u>	<u>(9,328)</u>	<u>295,978</u>	<u>3,701</u>	<u>210,000</u>	<u>18,000</u>	<u>7,640</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 965</u>	<u>3,742</u>	<u>8,267</u>	<u>296,068</u>	<u>3,701</u>	<u>210,000</u>	<u>18,000</u>	<u>7,640</u>

Combining Balance Sheet
November 30, 2021

	Special Revenue Funds						
	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Census 2020 Grant Fund	Health Care Benefit Fund	Sheriff Electric Home Monitoring Fund	Payroll Clearing Fund	HRA Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 7,601	10,010	-	736,216	25,708	43,214	592
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	1,930	1,667	-	-
Prepaid expenses	-	-	-	406,179	-	-	-
Total assets	<u>\$ 7,601</u>	<u>10,010</u>	<u>-</u>	<u>1,144,325</u>	<u>27,375</u>	<u>43,214</u>	<u>592</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	-	84	5,605	-	-
Accrued payroll	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>84</u>	<u>5,605</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Non-spendable	-	-	-	406,179	-	-	-
Restricted	7,601	10,010	-	738,062	21,770	-	-
Committed	-	-	-	-	-	43,214	592
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>7,601</u>	<u>10,010</u>	<u>-</u>	<u>1,144,241</u>	<u>21,770</u>	<u>43,214</u>	<u>592</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 7,601</u>	<u>10,010</u>	<u>-</u>	<u>1,144,325</u>	<u>27,375</u>	<u>43,214</u>	<u>592</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2021

	Capital Projects Funds			Debt Service Funds		
	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund
<u>Assets</u>						
Cash, deposits and investments	\$ 1,561,745	23,607	2,468,954	899,101	139,450	17,384
Receivables:						
Due from State of Illinois	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-
Total assets	<u>\$ 1,561,745</u>	<u>23,607</u>	<u>2,468,954</u>	<u>899,101</u>	<u>139,450</u>	<u>17,384</u>
<u>Liabilities and Fund Balances</u>						
Liabilities:						
Accounts payable	\$ -	-	23,550	-	-	-
Accrued payroll	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>23,550</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:						
Non-spendable	-	-	-	-	-	-
Restricted	-	-	-	-	139,450	17,384
Committed	1,561,745	23,607	2,445,404	899,101	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>1,561,745</u>	<u>23,607</u>	<u>2,445,404</u>	<u>899,101</u>	<u>139,450</u>	<u>17,384</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 1,561,745</u>	<u>23,607</u>	<u>2,468,954</u>	<u>899,101</u>	<u>139,450</u>	<u>17,384</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, 2021

	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	\$ 5,199,907	-	499,502	1,498,172	-	-	-	187,277
Intergovernmental revenue	10,728,092	-	476,302	65,660	4,417,716	-	50,000	-
Revenue from services, fines, and forfeitures	3,131,140	313,831	-	138,104	-	131,369	-	-
Interest	28,194	-	4	10	1,723	-	-	2
Other revenue	181,778	2,900	-	27,006	-	-	-	-
Total revenues	19,269,111	316,731	975,808	1,728,952	4,419,439	131,369	50,000	187,279
Expenditures:								
Current:								
General control and administration	9,066,007	-	-	-	-	-	-	-
Public safety	2,797,446	185,931	-	-	-	-	-	-
Judiciary and court related	851,475	-	-	-	-	134,517	-	-
County development	88,800	-	-	-	-	-	88,600	-
Corrections	171,454	-	-	-	-	-	-	-
Highways and bridges	6,523,092	-	1,796,376	1,384,962	3,303,202	-	-	-
Public health	469,324	-	-	-	-	-	-	-
Education	187,279	-	-	-	-	-	-	187,279
Debt service:								
Principal	1,390,000	-	-	-	-	-	-	-
Interest	178,960	-	-	-	-	-	-	-
Fiscal agent fees	767	-	-	-	-	-	-	-
Capital outlay	1,579,900	-	-	-	-	-	-	-
Total expenditures	23,304,504	185,931	1,796,376	1,384,962	3,303,202	134,517	88,600	187,279
Excess (deficiency) of revenues over (under) expenditures	(4,035,393)	130,800	(820,568)	343,990	1,116,237	(3,148)	(38,600)	-
Other financing sources (uses):								
Transfers in	10,126,903	-	-	-	-	6,850	65,900	-
Transfers out	(1,548,741)	(115,830)	-	(90,000)	-	-	-	-
Total other financing sources (uses)	8,578,162	(115,830)	-	(90,000)	-	6,850	65,900	-
Net change in fund balance	4,542,769	14,970	(820,568)	253,990	1,116,237	3,702	27,300	-
Fund balance (deficit), beginning of year	20,180,104	138,754	972,288	206,152	4,440,895	61,882	(28,441)	-
Fund balance (deficit), end of year	\$ 24,722,873	153,724	151,720	460,142	5,557,132	65,584	(1,141)	-

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, 2021

	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	\$ -	1,303,732	946,026	350,542	-	15,041	-
Intergovernmental revenue	-	-	-	-	-	-	4,389
Revenue from services, fines, and forfeitures	8,140	-	-	-	309,837	-	55,940
Interest	-	9	6	3	-	-	-
Other revenue	-	83,173	-	-	-	-	-
Total revenues	8,140	1,386,914	946,032	350,545	309,837	15,041	60,329
Expenditures:							
Current:							
General control and administration	-	925,122	-	314,325	227,244	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	138,292
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	132,191	-	-	20,440	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	925,122	132,191	314,325	227,244	20,440	138,292
Excess (deficiency) of revenues over (under) expenditures	8,140	461,792	813,841	36,220	82,593	(5,399)	(77,963)
Other financing sources (uses):							
Transfers in	-	15,146	-	2,686	-	-	-
Transfers out	-	-	(813,841)	(100,350)	-	-	-
Total other financing sources (uses)	-	15,146	(813,841)	(97,664)	-	-	-
Net change in fund balance	8,140	476,938	-	(61,444)	82,593	(5,399)	(77,963)
Fund balance (deficit), beginning of year	294,807	997,207	-	705,306	414,509	1,069	159,656
Fund balance (deficit), end of year	\$ 302,947	1,474,145	-	643,862	497,102	(4,330)	81,693

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, 2021

	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	\$ -	-	-	-	399,615	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	13,948	138,972	19,378	2,399	-	-	-	18,335
Interest	-	-	-	-	4	-	-	-
Other revenue	-	-	-	-	-	3,060	150	-
Total revenues	13,948	138,972	19,378	2,399	399,619	3,060	150	18,335
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	19,113
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	57,966	133,421	49,149	2,091	-	-	-	-
County development	-	-	-	-	-	-	200	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	312,661	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	57,966	133,421	49,149	2,091	312,661	-	200	19,113
Excess (deficiency) of revenues over (under) expenditures	(44,018)	5,551	(29,771)	308	86,958	3,060	(50)	(778)
Other financing sources (uses):								
Transfers in	9,149	11,527	-	12,738	-	-	-	5,018
Transfers out	(19,226)	(6,000)	-	-	(86,958)	-	-	-
Total other financing sources (uses)	(10,077)	5,527	-	12,738	(86,958)	-	-	5,018
Net change in fund balance	(54,095)	11,078	(29,771)	13,046	-	3,060	(50)	4,240
Fund balance (deficit), beginning of year	326,172	507,228	105,496	41,948	-	2,990	3,460	34,702
Fund balance (deficit), end of year	\$ 272,077	518,306	75,725	54,994	-	6,050	3,410	38,942

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, 2021

	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	-	-	-	-	-	-	3,922	-
Revenue from services, fines, and forfeitures	129,713	47,918	984,136	65,396	-	13,084	-	19,020
Interest	-	-	-	-	584	-	5	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	129,713	47,918	984,136	65,396	584	13,084	3,927	19,020
Expenditures:								
Current:								
General control and administration	-	-	289,162	47,593	-	-	6,935	-
Public safety	-	-	-	-	-	35,414	-	-
Judiciary and court related	58,579	58,945	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	679	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	58,579	58,945	289,162	47,593	679	35,414	6,935	-
Excess (deficiency) of revenues over (under) expenditures	71,134	(11,027)	694,974	17,803	(95)	(22,330)	(3,008)	19,020
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(95,739)	-	-	-	-	-
Total other financing sources (uses)	-	-	(95,739)	-	-	-	-	-
Net change in fund balance	71,134	(11,027)	599,235	17,803	(95)	(22,330)	(3,008)	19,020
Fund balance (deficit), beginning of year	62,875	(9,472)	806,835	77,016	75,037	53,450	5,048	164,341
Fund balance (deficit), end of year	\$ 134,009	(20,499)	1,406,070	94,819	74,942	31,120	2,040	183,361

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, 2021

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	Access to Justice Fund	Transportation Alternatives Program Fund	County Reserve Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	20,000	-	-
Revenue from services, fines, and forfeitures	-	-	-	279,477	-	-	-	-
Interest	21	-	-	-	18,755	-	-	-
Other revenue	-	6,467	19,000	-	-	-	-	-
Total revenues	21	6,467	19,000	279,477	18,755	20,000	-	-
Expenditures:								
Current:								
General control and administration	-	-	-	279,477	-	-	-	-
Public safety	-	-	-	-	19,704	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	38,552	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	-	279,477	19,704	-	38,552	-
Excess (deficiency) of revenues over (under) expenditures	21	6,467	19,000	-	(949)	20,000	(38,552)	-
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	50,000	-
Transfers out	-	-	(18,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(18,000)	-	-	-	50,000	-
Net change in fund balance	21	6,467	1,000	-	(949)	20,000	11,448	-
Fund balance (deficit), beginning of year	69,500	2,059	315,969	-	115,665	-	170,574	-
Fund balance (deficit), end of year	\$ 69,521	8,526	316,969	-	114,716	20,000	182,022	-

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, 2021

	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	-	-	1,581,230	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	34,717	-	10,750	3,872	1,654	22,557	12,971
Interest	4,801	-	53	-	-	-	-	-
Other revenue	-	-	243	-	-	-	-	-
Total revenues	4,801	34,717	1,581,526	10,750	3,872	1,654	22,557	12,971
Expenditures:								
Current:								
General control and administration	-	-	1,592,995	2,822	-	-	-	-
Public safety	-	-	-	-	17,064	-	33,539	8,701
Judiciary and court related	-	48,280	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	48,280	1,592,995	2,822	17,064	-	33,539	8,701
Excess (deficiency) of revenues over (under) expenditures	4,801	(13,563)	(11,469)	7,928	(13,192)	1,654	(10,982)	4,270
Other financing sources (uses):								
Transfers in	-	-	55,500	3,193	-	-	-	-
Transfers out	(4,500)	-	(7,166)	-	-	-	-	-
Total other financing sources (uses)	(4,500)	-	48,334	3,193	-	-	-	-
Net change in fund balance	301	(13,563)	36,865	11,121	(13,192)	1,654	(10,982)	4,270
Fund balance (deficit), beginning of year	2,044,499	91,307	173,184	14,385	27,494	22,640	38,668	47,396
Fund balance (deficit), end of year	\$ 2,044,800	77,744	210,049	25,506	14,302	24,294	27,686	51,666

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, 2021

	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	-	-	1,529	-	-	-	-	2,022,989
Revenue from services, fines, and forfeitures	-	2,750	-	225,000	-	6,000	5,296	-
Interest	-	-	-	85	-	24	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	-	2,750	1,529	225,085	-	6,024	5,296	2,022,989
Expenditures:								
Current:								
General control and administration	-	-	3,064	-	-	-	-	-
Public safety	889	-	-	-	-	15,304	-	2,024,231
Judiciary and court related	-	-	-	-	-	-	8,119	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	164,599	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	889	-	3,064	164,599	-	15,304	8,119	2,024,231
Excess (deficiency) of revenues over (under) expenditures	(889)	2,750	(1,535)	60,486	-	(9,280)	(2,823)	(1,242)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(889)	2,750	(1,535)	60,486	-	(9,280)	(2,823)	(1,242)
Fund balance (deficit), beginning of year	18,939	11,230	(113)	239,705	250	48,320	42,665	(54,745)
Fund balance (deficit), end of year	\$ 18,050	13,980	(1,648)	300,191	250	39,040	39,842	(55,987)

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, 2021

	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	83,845	-	153,907	5,951	-	-	-	6,550
Revenue from services, fines, and forfeitures	-	280	-	-	5,626	56,389	23,744	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	83,845	280	153,907	5,951	5,626	56,389	23,744	6,550
Expenditures:								
Current:								
General control and administration	11,978	-	-	-	-	-	27,981	-
Public safety	-	-	-	-	-	46,575	-	-
Judiciary and court related	-	-	149,851	-	-	-	-	9,825
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	6,800	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	11,978	-	149,851	-	6,800	46,575	27,981	9,825
Excess (deficiency) of revenues over (under) expenditures	71,867	280	4,056	5,951	(1,174)	9,814	(4,237)	(3,275)
Other financing sources (uses):								
Transfers in	-	-	9,745	-	-	-	-	-
Transfers out	-	-	(27,112)	-	-	-	-	-
Total other financing sources (uses)	-	-	(17,367)	-	-	-	-	-
Net change in fund balance	71,867	280	(13,311)	5,951	(1,174)	9,814	(4,237)	(3,275)
Fund balance (deficit), beginning of year	112,316	-	10,832	1,981	5,466	(6,050)	144,072	3,275
Fund balance (deficit), end of year	\$ 184,183	280	(2,479)	7,932	4,292	3,764	139,835	-

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, 2021

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	Loss Revenue Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Juvenile Justice Grant Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	21,425	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	2,971
Interest	-	-	-	-	-	-	-	-
Other revenue	-	4,026	-	-	-	-	-	-
Total revenues	-	4,026	-	-	-	21,425	-	2,971
Expenditures:								
Current:								
General control and administration	-	-	35,539	-	-	-	3,648	-
Public safety	-	-	-	-	-	26,998	-	-
Judiciary and court related	-	2,440	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	2,440	35,539	-	-	26,998	3,648	-
Excess (deficiency) of revenues over (under) expenditures	-	1,586	(35,539)	-	-	(5,573)	(3,648)	2,971
Other financing sources (uses):								
Transfers in	400,000	-	1,194,706	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	400,000	-	1,194,706	-	-	-	-	-
Net change in fund balance	400,000	1,586	1,159,167	-	-	(5,573)	(3,648)	2,971
Fund balance (deficit), beginning of year	64,905	1,637	-	(7,175)	100	75,873	50,941	-
Fund balance (deficit), end of year	\$ 464,905	3,223	1,159,167	(7,175)	100	70,300	47,293	2,971

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, 2021

	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	Sheriff IL Medical Assistance Recovery Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	61,050	-	-	-	18,000	-
Revenue from services, fines, and forfeitures	-	2,542	-	-	1,773	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	-	2,542	61,050	-	1,773	-	18,000	-
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	-
Public safety	-	-	57,139	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	55
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	3,353	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	57,139	3,353	-	-	-	55
Excess (deficiency) of revenues over (under) expenditures	-	2,542	3,911	(3,353)	1,773	-	18,000	(55)
Other financing sources (uses):								
Transfers in	-	-	-	200,000	-	70,000	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	200,000	-	70,000	-	-
Net change in fund balance	-	2,542	3,911	196,647	1,773	70,000	18,000	(55)
Fund balance (deficit), beginning of year	965	1,200	(13,239)	99,331	1,928	140,000	-	7,695
Fund balance (deficit), end of year	\$ 965	3,742	(9,328)	295,978	3,701	210,000	18,000	7,640

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, 2021

	Special Revenue Funds						
	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Census 2020 Grant Fund	Health Care Benefit Fund	Sheriff Electric Home Monitoring Fund	Payroll Clearing Fund	HRA Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	-	1,484	388	1,499,101	36,555	-	-
Revenue from services, fines, and forfeitures	1,347	-	-	-	-	21,904	-
Interest	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenues	1,347	1,484	388	1,499,101	36,555	21,904	-
Expenditures:							
Current:							
General control and administration	-	401	-	5,276,698	-	-	1,910
Public safety	-	-	-	-	14,785	-	-
Judiciary and court related	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	401	-	5,276,698	14,785	-	1,910
Excess (deficiency) of revenues over (under) expenditures	1,347	1,083	388	(3,777,597)	21,770	21,904	(1,910)
Other financing sources (uses):							
Transfers in	-	-	43	4,921,838	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	43	4,921,838	-	-	-
Net change in fund balance	1,347	1,083	431	1,144,241	21,770	21,904	(1,910)
Fund balance (deficit), beginning of year	6,254	8,927	(431)	-	-	21,310	2,502
Fund balance (deficit), end of year	\$ 7,601	10,010	-	1,144,241	21,770	43,214	592

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, 2021

	Capital Projects Funds			Debt Service Funds		
	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund
Revenues:						
Property taxes	\$ -	-	-	-	-	-
Intergovernmental revenue	196,099	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-
Interest	-	-	-	-	778	1,327
Other revenue	-	-	-	21,753	14,000	-
Total revenues	196,099	-	-	21,753	14,778	1,327
Expenditures:						
Current:						
General control and administration	-	-	-	-	-	-
Public safety	-	10,400	-	300,772	-	-
Judiciary and court related	-	-	-	-	-	-
County development	-	-	-	-	-	-
Corrections	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-
Public health	-	-	-	-	-	-
Education	-	-	-	-	-	-
Debt service:						
Principal	-	-	-	-	180,000	1,210,000
Interest	-	-	-	-	95,960	83,000
Fiscal agent fees	-	-	-	-	621	146
Capital outlay	130,200	6,811	469,961	972,928	-	-
Total expenditures	130,200	17,211	469,961	1,273,700	276,581	1,293,146
Excess (deficiency) of revenues over (under) expenditures	65,899	(17,211)	(469,961)	(1,251,947)	(261,803)	(1,291,819)
Other financing sources (uses):						
Transfers in	245,000	37,267	230,333	1,025,000	261,814	1,293,450
Transfers out	-	-	(164,019)	-	-	-
Total other financing sources (uses)	245,000	37,267	66,314	1,025,000	261,814	1,293,450
Net change in fund balance	310,899	20,056	(403,647)	(226,947)	11	1,631
Fund balance (deficit), beginning of year	1,250,846	3,551	2,849,051	1,126,048	139,439	15,753
Fund balance (deficit), end of year	\$ 1,561,745	23,607	2,445,404	899,101	139,450	17,384

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 262,500	262,500	263,087	222,880
Fines and fees	20,000	20,000	31,994	32,776
Intact registration fee	10,000	10,000	18,750	13,545
Total revenues from services, fines, and forfeitures	292,500	292,500	313,831	269,201
Other revenue:				
Donations	5,300	5,300	2,900	4,104
Total other revenues	5,300	5,300	2,900	4,104
Total revenues	297,800	297,800	316,731	273,305
Expenditures:				
Salaries:				
Administrator	6,500	6,500	6,500	6,375
Other	80,808	80,808	79,894	63,890
Warden	51,223	51,223	42,967	38,611
Assistant Warden	36,969	36,969	36,568	36,885
Overtime	1,500	1,500	1,800	104
Supplies	1,500	1,500	1,781	1,574
Postage	1,400	1,400	1,851	1,017
Vehicle expense / gas	1,600	1,600	801	771
Equipment	3,000	3,000	3,075	233
Observation and disposal	500	500	-	150
Training	2,000	2,000	1,707	55
Telephone / pager	300	300	447	46
Microchip	1,800	1,800	600	814
Transportation, board care	12,600	12,600	3,709	6,468
Volunteers / public relations	1,000	1,000	994	455
Rabies tags	2,500	2,500	2,276	-
Uniforms	750	750	750	592
Kennel expenditures	-	-	-	1,582
Capital expenditures	1,200	1,200	211	-
Total expenditures	207,150	207,150	185,931	159,622
Excess (deficiency) of revenues over (under) expenditures	90,650	90,650	130,800	113,683

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (54,232)	(54,232)	(53,722)	(56,159)
Building Fund	(35,050)	(35,050)	(35,050)	(118,600)
IMRF and Social Security Fund	(29,000)	(29,000)	(27,058)	(24,513)
Total other financing sources (uses)	(118,282)	(118,282)	(115,830)	(199,272)
Net change in fund balance	\$ (27,632)	(27,632)	14,970	(85,589)
Fund balance, beginning of year			138,754	224,343
Fund balance, end of year			\$ 153,724	138,754

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	499,502	499,306
Intergovernmental:				
Township bridge reimbursement	400,000	400,000	476,302	-
Interest	-	-	4	3
Total revenues	<u>900,000</u>	<u>900,000</u>	<u>975,808</u>	<u>499,309</u>
Expenditures:				
Township bridge program	600,000	600,000	-	-
Construction of bridges	<u>950,000</u>	<u>950,000</u>	<u>1,796,376</u>	<u>749,571</u>
Total expenditures	<u>1,550,000</u>	<u>1,550,000</u>	<u>1,796,376</u>	<u>749,571</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(650,000)</u>	<u>(650,000)</u>	<u>(820,568)</u>	<u>(250,262)</u>
Net change in fund balance	<u>\$ (650,000)</u>	<u>(650,000)</u>	(820,568)	(250,262)
Fund balance, beginning of year			<u>972,288</u>	<u>1,222,550</u>
Fund balance, end of year			<u>\$ 151,720</u>	<u>972,288</u>

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Restated Actual
Revenues:				
Property taxes	\$ 1,500,000	1,500,000	1,498,172	1,497,588
Intergovernmental - federal salary reimb.	65,500	65,500	65,660	64,375
Revenues from services, fines, and forfeitures:				
Engineering fees	75,000	75,000	81,044	48,760
Overweight permits	45,000	45,000	57,060	35,877
Other revenue - miscellaneous	50,000	50,000	27,006	64,274
Interest	-	-	10	11
Total revenues	<u>1,735,500</u>	<u>1,735,500</u>	<u>1,728,952</u>	<u>1,710,885</u>
Expenditures:				
Salaries:				
Superintendent	131,000	131,000	130,619	127,557
Other	703,382	703,382	670,017	629,668
Overtime	65,000	65,000	77,591	40,664
Temporary salaries	55,000	55,000	78,134	52,213
Utilities	1,000	1,000	1,064	968
Cellular phones	3,000	3,000	2,651	2,365
Mileage	1,000	1,000	-	-
Office supplies	3,500	3,500	2,760	2,904
Freight and postage	1,500	1,500	1,068	832
Equipment and maintenance	100,000	100,000	144,244	165,396
Building and grounds maintenance	50,000	50,000	50,614	19,024
Dues and conferences	4,000	4,000	3,771	3,100
Gasoline and oil	90,000	90,000	68,055	71,298
Street lights and maintenance	25,000	25,000	16,204	19,132
Highway maintenance material	250,000	250,000	61,736	208,931
Pavement and striping	-	-	-	31,882
Traffic signal maintenance	20,000	20,000	9,913	6,632
Sign supplies	35,000	35,000	36,531	31,074
Clothing allowance	2,500	2,500	2,450	-
Road and bridge maintenance	-	-	-	59,258
Engineering supplies	5,000	5,000	3,177	6,818
Expenditures (continued):				
Debt service:				
Principal	-	-	-	22,326
Interest	-	-	-	1,879
Capital equipment	205,000	205,000	24,363	125,699
Total expenditures	<u>1,750,882</u>	<u>1,750,882</u>	<u>1,384,962</u>	<u>1,629,620</u>

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Restated Actual
Excess (deficiency) of revenues over (under) expenditures	\$ (15,382)	(15,382)	343,990	81,265
Other financing sources (uses):				
Transfers out:				
General Fund	(40,000)	(40,000)	(40,000)	-
Building Fund	(50,000)	(50,000)	(50,000)	(75,000)
Total other financing sources (uses)	(90,000)	(90,000)	(90,000)	(75,000)
Net change in fund balance	\$ (105,382)	(105,382)	253,990	6,265
Fund balance, beginning of year			206,152	199,887
Fund balance (deficit), end of year			\$ 460,142	206,152

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Restated Actual
Revenues:				
Intergovernmental:				
Rebuild Illinois grant	\$ 1,369,222	1,369,222	1,369,222	1,369,222
State allotments	2,250,000	2,250,000	2,537,598	2,281,431
County consolidated program	275,000	275,000	510,896	682,530
Total intergovernmental	<u>3,894,222</u>	<u>3,894,222</u>	<u>4,417,716</u>	<u>4,333,183</u>
Interest	<u>5,000</u>	<u>5,000</u>	<u>1,723</u>	<u>1,783</u>
Total revenues	<u>3,899,222</u>	<u>3,899,222</u>	<u>4,419,439</u>	<u>4,334,966</u>
Expenditures:				
Road construction and maintenance	<u>5,038,444</u>	<u>5,038,444</u>	<u>3,303,202</u>	<u>928,627</u>
Total expenditures	<u>5,038,444</u>	<u>5,038,444</u>	<u>3,303,202</u>	<u>928,627</u>
Net change in fund balance	<u>\$ (1,139,222)</u>	<u>(1,139,222)</u>	1,116,237	3,406,339
Fund balance, beginning of year			<u>4,440,895</u>	<u>1,034,556</u>
Fund balance, end of year			<u>\$ 5,557,132</u>	<u>4,440,895</u>

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 132,000	132,000	131,369	133,625
Total revenues	132,000	132,000	131,369	133,625
Expenditures:				
Salaries	-	-	8,714	74,517
Court automation costs	158,200	158,200	125,803	125,993
Total expenditures	158,200	158,200	134,517	200,510
Excess (deficiency) of revenues over (under) expenditures	(26,200)	(26,200)	(3,148)	(66,885)
Other financing sources (uses):				
Transfers in:				
General Fund	-	6,850	6,850	-
Total other financing sources (uses)	-	6,850	6,850	-
Net change in fund balance	\$ (26,200)	(19,350)	3,702	(66,885)
Fund balance, beginning of year			61,882	128,767
Fund balance, end of year			\$ 65,584	61,882

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	50,000	-
Total revenues	-	-	50,000	-
Expenditures:				
Salaries	26,395	26,395	26,577	26,142
Mileage	350	350	-	20
Supplies	200	200	-	26
Printing and publications	-	-	-	1,442
Postage	200	200	-	-
Books and subscriptions	-	-	-	150
Dues	13,000	13,000	1,500	21,590
Conferences	500	500	-	40
Travel	250	250	-	-
Advertising and publicity	550	550	400	1,705
Contractual services	-	-	10,000	15,000
Downstate SBA grant expense	-	-	50,000	10,000
Miscellaneous	-	-	123	-
Total expenditures	41,445	41,445	88,600	76,115
Excess (deficiency) of revenues over (under) expenditures	(41,445)	(41,445)	(38,600)	(76,115)
Other financing sources (uses):				
Transfers in:				
REDC	4,500	4,500	4,500	4,500
General Fund	25,500	61,395	61,400	25,500
Total other financing sources (uses)	30,000	65,895	65,900	30,000
Net change in fund balance	\$ (11,445)	24,450	27,300	(46,115)
Fund balance (deficit), beginning of year			(28,441)	17,674
Fund balance (deficit), end of year			\$ (1,141)	(28,441)

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 187,476	187,476	187,277	187,454
Interest	-	-	2	1
Total revenues	187,476	187,476	187,279	187,455
Expenditures:				
Distributions to Kendall County Extension	187,476	187,476	187,279	187,455
Total expenditures	187,476	187,476	187,279	187,455
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	8,140	20,720
Total revenues	10,000	10,000	8,140	20,720
Expenditures:				
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 5,000	5,000	8,140	20,720
Fund balance, beginning of year			294,807	274,087
Fund balance, end of year			\$ 302,947	294,807

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,305,197	1,305,197	1,303,732	1,302,952
Other revenue - miscellaneous	80,920	80,920	83,173	18,565
Interest	10	10	9	11
Total revenues	<u>1,386,127</u>	<u>1,386,127</u>	<u>1,386,914</u>	<u>1,321,528</u>
Expenditures:				
Other expenditures	150,000	150,000	74,427	41,227
Liability insurance program	550,000	550,000	150,000	475,000
Broker fee expense	49,000	49,000	63,470	49,750
Insurance premiums and claims	850,872	850,872	637,225	673,742
Total expenditures	<u>1,599,872</u>	<u>1,599,872</u>	<u>925,122</u>	<u>1,239,719</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(213,745)</u>	<u>(213,745)</u>	<u>461,792</u>	<u>81,809</u>
Other financing sources (uses):				
Transfers in (out):				
Kendall Area Transit Fund	7,166	7,166	7,166	7,166
Veterans' Assistance Commission Fund	8,379	7,980	7,980	7,980
Total other financing sources (uses)	<u>15,545</u>	<u>15,146</u>	<u>15,146</u>	<u>15,146</u>
Net change in fund balance	<u>\$ (198,200)</u>	<u>(198,599)</u>	<u>476,938</u>	<u>96,955</u>
Fund balance, beginning of year			<u>997,207</u>	<u>900,252</u>
Fund balance, end of year			<u>\$ 1,474,145</u>	<u>997,207</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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 947,000	947,000	946,026	945,505
Interest	-	-	6	7
Total revenues	947,000	947,000	946,032	945,512
Expenditures:				
A.I.D.	29,150	29,150	29,140	27,987
Open Door	31,150	31,150	31,127	31,958
Mutual Ground	33,000	33,000	32,924	40,941
CASA-Kendall County	7,250	7,250	7,250	1,986
Family Services Association	12,100	12,100	12,100	19,950
Senior Services	12,200	12,200	12,200	7,470
Oswegoland Seniors Inc.	-	-	-	5,011
Day One Network	5,000	5,000	5,000	5,011
Fox Valley Older Adults	2,450	2,450	2,450	2,458
Total expenditures	132,300	132,300	132,191	142,772
Excess (deficiency) of revenues over (under) expenditures	814,700	814,700	813,841	802,740
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(804,950)	(804,950)	(804,096)	(802,740)
Drug Court Fund	(9,750)	(9,750)	(9,745)	-
Total other financing sources (uses)	(814,700)	(814,700)	(813,841)	(802,740)
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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 350,961	350,961	350,542	356,744
Interest	-	-	3	3
Total revenues	350,961	350,961	350,545	356,747
Expenditures:				
Salaries:				
Superintendent	70,000	70,000	71,769	67,190
Office administrator	51,000	51,000	52,696	45,746
Other	46,000	46,000	50,603	42,630
Drivers	35,000	35,000	24,083	20,529
Office Expense	2,500	2,500	1,821	695
Report fee and membership	400	400	336	142
Training	1,800	1,800	1,788	1,732
Professional services	3,000	3,000	1,088	783
Equipment maintenance	3,800	3,800	2,056	4,048
Fuel	6,400	6,400	3,377	3,504
Computer software	4,000	4,000	4,270	3,000
Mental health	1,000	1,000	172	1,455
Dental	-	-	420	-
Veterans' relief	35,000	35,000	18,300	21,400
Utility assistance	500	500	432	26
Food assistance	15,000	15,000	-	20,000
Veterans/widow emergency assistance	-	2,500	2,100	-
Advertising	6,000	6,000	6,000	532
Vehicles - I-Pass	800	800	600	300
Vehicles maintenance	5,000	5,000	6,481	5,037
Vehicle purchases	-	-	57,929	-
Equipment and furniture	100	100	-	9,240
Cellular phones	1,800	1,800	1,500	1,500
Lodging and meal allowance	5,000	5,000	3,954	611
Mileage	500	500	108	113
Certification and continuing education	1,200	1,200	1,767	170
Travel	1,000	1,000	675	1,076
Total expenditures	296,800	299,300	314,325	251,459
Excess (deficiency) of revenues over (under) expenditures	54,161	51,661	36,220	105,288

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
General Fund	\$ -	-	2,686	-
Total transfers in	-	-	2,686	-
Transfers out:				
General Fund	(24,323)	(24,323)	(27,216)	(25,745)
Liability Insurance Fund	(7,980)	(7,980)	(7,980)	(7,980)
Mental Health Fund	-	(50,000)	(50,000)	-
Social Security Fund	(15,453)	(15,453)	(15,154)	(13,172)
Total transfers out	(47,756)	(97,756)	(100,350)	(46,897)
Total other financing sources (uses)	(47,756)	(97,756)	(97,664)	(46,897)
Net change in fund balance	\$ 6,405	(46,095)	(61,444)	58,391
Fund balance, beginning of year			705,306	646,915
Fund balance, end of year			\$ 643,862	705,306

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 180,500	180,500	309,837	249,961
Total revenues	180,500	180,500	309,837	249,961
Expenditures:				
Salaries	160,350	160,350	140,284	153,292
Document storage expenditures	100,000	100,000	86,960	95,656
Total expenditures	260,350	260,350	227,244	248,948
Net change in fund balance	\$ (79,850)	(79,850)	82,593	1,013
Fund balance, beginning of year			414,509	413,496
Fund balance, end of year			\$ 497,102	414,509

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 15,000	15,000	15,041	15,089
Total revenues	15,000	15,000	15,041	15,089
Expenditures:				
Public health services	15,000	15,000	20,440	20,564
Total expenditures	15,000	15,000	20,440	20,564
Net change in fund balance	\$ -	-	(5,399)	(5,475)
Fund balance, beginning of year			1,069	6,544
Fund balance (deficit), end of year			\$ (4,330)	1,069

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 48,000	48,000	55,940	51,574
Intergovernmental revenue:				
State interface funding	4,500	4,500	4,389	2,562
Total revenues	<u>52,500</u>	<u>52,500</u>	<u>60,329</u>	<u>54,136</u>
Expenditures:				
Salaries	116,004	116,004	119,017	71,309
Postage	1,000	1,000	1,082	1,270
Office supplies	2,000	2,000	1,331	1,078
Equipment maintenance	17,200	17,200	16,862	16,371
Miscellaneous	20,000	20,000	-	-
Total expenditures	<u>156,204</u>	<u>156,204</u>	<u>138,292</u>	<u>90,028</u>
Net change in fund balance	<u>\$ (103,704)</u>	<u>(103,704)</u>	(77,963)	(35,892)
Fund balance, beginning of year			<u>159,656</u>	<u>195,548</u>
Fund balance, end of year			<u>\$ 81,693</u>	<u>159,656</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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	13,948	22,128
Total revenues	-	-	13,948	22,128
Expenditures:				
Court security expenditures	49,781	49,781	42,180	49,733
Dues	40	40	41	-
Overtime	17,000	17,000	15,745	18,504
Total expenditures	66,821	66,821	57,966	68,237
Excess (deficiency) of revenues over (under) expenditures	(66,821)	(66,821)	(44,018)	(46,109)
Other financing sources (uses):				
Transfers in:				
General Fund	-	9,149	9,149	-
Transfers out:				
General Fund	(42,120)	(42,120)	(19,226)	(24,741)
Total other financing sources (uses)	(42,120)	(32,971)	(10,077)	(24,741)
Net change in fund balance	\$ (108,941)	(99,792)	(54,095)	(70,850)
Fund balance, beginning of year			326,172	397,022
Fund balance, end of year			\$ 272,077	326,172

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 91,000	91,000	107,347	98,638
Domestic violence	10,000	10,000	11,692	22,855
Electronic monitoring	10,000	10,000	16,633	21,329
Drug testing	1,000	1,000	29	1,154
Offset training fee	-	-	902	150
Parenting education program	200	200	900	100
Evaluation reimbursement	500	500	-	-
Underage drinking program	1,000	1,000	1,200	800
Equipment	-	-	269	201
Total revenues	113,700	113,700	138,972	145,227
Expenditures:				
Equipment	30,500	30,500	11,080	28,077
Contractual services	137,000	137,000	43,302	51,875
Electronic monitoring	55,000	55,000	40,241	83,316
Training	26,000	26,000	12,802	7,208
Drug testing	15,000	15,000	4,568	12,513
Dues / memberships	2,000	2,000	910	1,210
Software	30,000	30,000	20,518	18,487
Total expenditures	295,500	295,500	133,421	202,686
Excess (deficiency) of revenues over (under) expenditures	(181,800)	(181,800)	5,551	(57,459)
Other financing sources (uses):				
Transfers in:				
General Fund	-	11,527	11,527	-
Total transfers in	-	11,527	11,527	-
Transfers out:				
General Fund	(6,000)	(6,000)	(6,000)	(30,000)
Total transfers out	(6,000)	(6,000)	(6,000)	(30,000)
Total other financing sources (uses)	(6,000)	5,527	5,527	(30,000)
Net change in fund balance	\$ (187,800)	(176,273)	11,078	(87,459)
Fund balance, beginning of year			507,228	594,687
Fund balance, end of year			\$ 518,306	507,228

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	10,572	11,711
Drug fines forfeited / donations	-	-	8,806	5,929
Total revenues	-	-	19,378	17,640
Expenditures:	52,117	52,117	49,149	39,177
Total expenditures	52,117	52,117	49,149	39,177
Net change in fund balance	<u>\$ (52,117)</u>	<u>(52,117)</u>	(29,771)	(21,537)
Fund balance, beginning of year			105,496	127,033
Fund balance, end of year			<u>\$ 75,725</u>	<u>105,496</u>

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 5,500	5,500	2,399	3,726
Total revenues	5,500	5,500	2,399	3,726
Expenditures:	40,000	40,000	2,091	14,960
Total expenditures	40,000	40,000	2,091	14,960
Excess (deficiency) of revenues over (under) expenditures	(34,500)	(34,500)	308	(11,234)
Other financing sources (uses):				
Transfers in:				
General Fund	-	12,738	12,738	-
Total other financing sources (uses)	-	12,738	12,738	-
Net change in fund balance	\$ (34,500)	(21,762)	13,046	(11,234)
Fund balance, beginning of year			41,948	53,182
Fund balance, end of year			\$ 54,994	41,948

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 400,000	400,000	399,615	399,594
Interest	-	-	4	3
Total revenues	400,000	400,000	399,619	399,597
Expenditures:				
Fox Valley Older Adults	-	-	59,952	59,992
Prairie State Legal Services	-	-	9,980	9,986
Visiting Nurses Association	-	-	11,976	11,984
CNN	-	-	27,980	27,999
Village of Oswego	-	-	76,918	76,969
Senior Services Association, Inc.	-	-	125,855	125,940
Distribution	-	370,000	-	-
Total expenditures	-	370,000	312,661	312,870
Excess (deficiency) of revenues over (under) expenditures	400,000	30,000	86,958	86,727
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit Fund	(30,000)	(30,000)	(30,000)	(30,000)
Health & Human Services Fund	-	-	(56,958)	(56,997)
Total other financing sources (uses)	(30,000)	(30,000)	(86,958)	(86,997)
Net change in fund balance	\$ 370,000	-	-	(270)
Fund balance, beginning of year			-	270
Fund balance, end of year			\$ -	-

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original	2021 Final	Actual	2020 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Other revenues - donations	\$ 150	150	3,060	-
Total revenues	150	150	3,060	-
Expenditures:				
K-9 expenses	-	-	-	6,176
Total expenditures	-	-	-	6,176
Net change in fund balance	\$ 150	150	3,060	(6,176)
Fund balance, beginning of year			2,990	9,166
Fund balance, end of year			\$ 6,050	2,990

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	150	120
Total revenues	1,000	1,000	150	120
Expenditures:				
Restoration expenditures	1,000	1,000	200	100
Total expenditures	1,000	1,000	200	100
Net change in fund balance	\$ -	-	(50)	20
Fund balance, beginning of year			3,460	3,440
Fund balance, end of year			\$ 3,410	3,460

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	15,000	18,335	32,595
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>18,335</u>	<u>32,595</u>
Expenditures:				
Salaries	9,000	9,000	9,000	3,000
Treasurer automation costs	17,000	17,000	10,113	15,581
Total expenditures	<u>26,000</u>	<u>26,000</u>	<u>19,113</u>	<u>18,581</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,000)</u>	<u>(11,000)</u>	<u>(778)</u>	<u>14,014</u>
Other financing sources (uses):				
Transfers in:				
General Fund	-	5,018	5,018	
Total other financing sources (uses)	<u>-</u>	<u>5,018</u>	<u>5,018</u>	<u>-</u>
Net change in fund balance	<u>\$ (11,000)</u>	<u>(5,982)</u>	4,240	14,014
Fund balance, beginning of year			<u>34,702</u>	<u>20,688</u>
Fund balance, end of year			<u>\$ 38,942</u>	<u>34,702</u>

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original	2021 Final	Actual	2020 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 132,000	132,000	129,713	130,296
Total revenues	<u>132,000</u>	<u>132,000</u>	<u>129,713</u>	<u>130,296</u>
Expenditures:				
Salaries	20,000	20,000	33,036	281,150
Court document storage costs	98,000	98,000	25,543	64,132
Total expenditures	<u>118,000</u>	<u>118,000</u>	<u>58,579</u>	<u>345,282</u>
Net change in fund balance	<u>\$ 14,000</u>	<u>14,000</u>	71,134	(214,986)
Fund balance, beginning of year			<u>62,875</u>	<u>277,861</u>
Fund balance, end of year			<u>\$ 134,009</u>	<u>62,875</u>

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 35,000	35,000	47,918	24,957
Total revenues	35,000	35,000	47,918	24,957
Expenditures:				
Online services	38,184	38,184	34,720	40,267
Books and subscriptions	29,400	29,400	24,225	27,714
Total expenditures	67,584	67,584	58,945	67,981
Net change in fund balance	\$ (32,584)	(32,584)	(11,027)	(43,024)
Fund balance (deficit), beginning of year			(9,472)	33,552
Fund balance (deficit), end of year			\$ (20,499)	(9,472)

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 511,000	511,000	984,136	766,863
Total revenues	511,000	511,000	984,136	766,863
Expenditures:				
Salaries	225,172	225,172	213,168	212,572
GIS expenditures	-	-	-	150
GIS mapping rectification	-	-	-	7,000
Contractual services	5,000	5,000	-	-
Office supplies	400	400	167	-
Postage	40	40	-	-
Plotter supplies	2,000	2,000	629	360
Software	70,000	70,000	38,245	5,081
Hardware	10,000	10,000	8,310	41,135
Printer	2,000	2,000	-	-
Dues and memberships	1,000	1,000	-	420
Cell phone	900	900	509	168
Internet	3,000	3,000	-	-
Mileage	1,000	1,000	-	293
Training	3,000	3,000	1,885	1,705
Conferences	4,000	4,000	1,249	1,275
Aerial reflight	25,500	25,500	25,000	25,000
Total expenditures	353,012	353,012	289,162	295,159
Excess (deficiency) of revenues over (under) expenditures	157,988	157,988	694,974	471,704
Other financing sources (uses):				
Transfers out:				
General Fund	(62,161)	(62,161)	(60,496)	(45,688)
IMRF / FICA Fund	(35,472)	(35,472)	(35,243)	(35,210)
Total other financing sources (uses)	(97,633)	(97,633)	(95,739)	(80,898)
Net change in fund balance	\$ 60,355	60,355	599,235	390,806
Fund balance, beginning of year			806,835	416,029
Fund balance, end of year			\$ 1,406,070	806,835

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,000	65,396	52,766
Total revenues	38,000	38,000	65,396	52,766
Expenditures:				
Salaries	50,100	50,100	47,593	54,253
Total expenditures	50,100	50,100	47,593	54,253
Net change in fund balance	\$ (12,100)	(12,100)	17,803	(1,487)
Fund balance, beginning of year			77,016	78,503
Fund balance, end of year			\$ 94,819	77,016

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 1,300	1,300	584	3,603
Total revenues	1,300	1,300	584	3,603
Expenditures:				
Total expenditures	-	-	679	-
Net change in fund balance	\$ 1,300	1,300	(95)	3,603
Fund balance, beginning of year			75,037	71,434
Fund balance, end of year			\$ 74,942	75,037

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 16,891	16,891	13,084	15,664
Total revenues	16,891	16,891	13,084	15,664
Expenditures:				
Public safety equipment	36,024	36,024	35,414	42,384
Total expenditures	36,024	36,024	35,414	42,384
Net change in fund balance	\$ (19,133)	(19,133)	(22,330)	(26,720)
Fund balance, beginning of year			53,450	80,170
Fund balance, end of year			\$ 31,120	53,450

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants and fees	\$ 4,500	4,500	3,922	4,336
Interest	-	-	5	12
Total revenues	4,500	4,500	3,927	4,348
Expenditures:				
Expenditures	9,200	9,200	6,935	3,631
Total expenditures	9,200	9,200	6,935	3,631
Net change in fund balance	\$ (4,700)	(4,700)	(3,008)	717
Fund balance, beginning of year			5,048	4,331
Fund balance, end of year			\$ 2,040	5,048

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	19,020	36,060
Total revenues	30,000	30,000	19,020	36,060
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	19,020	36,060
Fund balance, beginning of year			164,341	128,281
Fund balance, end of year			\$ 183,361	164,341

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 20	20	21	21
Total revenues	20	20	21	21
Expenditures:				
Loan administration	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 20	20	21	21
Fund balance, beginning of year			69,500	69,479
Fund balance, end of year			\$ 69,521	69,500

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ 1	1	6,467	-
Expenditures:				
Program expenditures	2,000	2,000	-	1,806
Total expenditures	2,000	2,000	-	1,806
Net change in fund balance	\$ (1,999)	(1,999)	6,467	(1,806)
Fund balance, beginning of year			2,059	3,865
Fund balance, end of year			\$ 8,526	2,059

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	19,000	2,000
Total revenues	10,000	10,000	19,000	2,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation sales tax	(10,000)	(10,000)	(18,000)	-
Total other financing sources (uses)	(10,000)	(10,000)	(18,000)	-
Net change in fund balance	\$ -	-	1,000	2,000
Fund balance, beginning of year			315,969	313,969
Fund balance, end of year			\$ 316,969	315,969

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 171,000	171,000	279,477	239,850
Total revenues	171,000	171,000	279,477	239,850
Expenditures:				
State of Illinois	171,000	171,000	279,477	239,850
Total expenditures	171,000	171,000	279,477	239,850
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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	12,000	18,755	6,625
Total revenues	12,000	12,000	18,755	6,625
Expenditures:				
Spay and neuter expenditures	10,000	10,000	19,704	9,019
Total expenditures	10,000	10,000	19,704	9,019
Net change in fund balance	\$ 2,000	2,000	(949)	(2,394)
Fund balance, beginning of year			115,665	118,059
Fund balance, end of year			\$ 114,716	115,665

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant rewards	\$ -	-	20,000	-
Total revenues	-	-	20,000	-
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	20,000	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 20,000	-

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Path/sidewalk construction	169,000	169,000	38,552	-
Total expenditures	169,000	169,000	38,552	-
Excess (deficiency) of revenues over (under) expenditures	(169,000)	(169,000)	(38,552)	-
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	\$ (119,000)	(119,000)	11,448	50,000
Fund balance, beginning of year			170,574	120,574
Fund balance, end of year			\$ 182,022	170,574

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
General revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
General expenditures	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Drug Court Fund	-	-	-	(6,351)
Total other financing sources (uses)	-	-	-	(6,351)
Net change in fund balance	\$ -	-	-	(6,351)
Fund balance, beginning of year			-	6,351
Fund balance, end of year			\$ -	-

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 44,906	44,906	4,801	4,366
Other	-	9,328	-	-
Total revenues	44,906	54,234	4,801	4,366
Expenditures:				
Application expense	1,000	1,000	-	-
Approved loan programs	1,200,000	1,200,000	-	-
Miscellaneous expense	1,000	1,000	-	-
Total expenditures	1,202,000	1,202,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(1,157,094)	(1,147,766)	4,801	4,366
Other financing sources (uses):				
Transfers out:				
EDC Fund	(4,500)	(4,500)	(4,500)	(4,500)
Total other financing sources (uses)	(4,500)	(4,500)	(4,500)	(4,500)
Net change in fund balance	\$ (1,161,594)	(1,152,266)	301	(134)
Fund balance, beginning of year			2,044,499	2,044,633
Fund balance, end of year			\$ 2,044,800	2,044,499

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 35,000	35,000	34,717	34,274
Total revenues	35,000	35,000	34,717	34,274
Expenditures:				
Expenses	6,000	6,000	6,353	1,760
Salaries	51,750	51,750	41,927	5,587
Total expenditures	57,750	57,750	48,280	7,347
Net change in fund balance	\$ (22,750)	(22,750)	(13,563)	26,927
Fund balance, beginning of year			91,307	64,380
Fund balance, end of year			\$ 77,744	91,307

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 50,988	50,988	47,901	122,555
Grants - IL DOAP	1,141,140	1,141,140	1,084,139	487,371
Grants - CARES	35,000	35,000	209,436	-
Grants - Section 5311	55,578	55,578	55,578	55,578
Grants - Section 5310	160,000	160,000	184,176	160,603
Total intergovernmental revenue	1,442,706	1,442,706	1,581,230	826,107
Interest	200	200	53	198
Miscellaneous	-	-	243	-
Total revenues	1,442,906	1,442,906	1,581,526	826,305
Expenditures:				
Contractual services	1,492,206	1,492,206	1,592,497	1,210,237
Training	2,000	2,000	-	-
Equipment	5,000	5,000	-	-
Vehicle maintenance / repairs	5,000	5,000	-	-
Miscellaneous	1,000	1,000	498	-
Total expenditures	1,505,206	1,505,206	1,592,995	1,210,237
Excess (deficiency) of revenues over (under) expenditures	(62,300)	(62,300)	(11,469)	(383,932)
Other financing sources (uses):				
Transfers in:				
General Fund	25,500	25,500	25,500	25,000
Social Services for Senior Citizens Fund	30,000	30,000	30,000	30,000
Total transfers in	55,500	55,500	55,500	55,000
Transfers out:				
Liability insurance fund	(7,166)	(7,166)	(7,166)	(7,166)
Total other financing sources (uses)	48,334	48,334	48,334	47,834
Net change in fund balance	\$ (13,966)	(13,966)	36,865	(336,098)
Fund balance, beginning of year			173,184	509,282
Fund balance, end of year			\$ 210,049	173,184

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 10,000	10,000	10,750	10,883
Total revenues	10,000	10,000	10,750	10,883
Expenditures:				
Other expenditures	20,000	20,000	2,822	7,745
Total expenditures	20,000	20,000	2,822	7,745
Excess (deficiency) of revenues over (under) expenditures	(10,000)	(10,000)	7,928	3,138
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	3,193	-
Total other financing sources (uses)	-	-	3,193	-
Net change in fund balance	\$ (10,000)	(10,000)	11,121	3,138
Fund balance, beginning of year			14,385	11,247
Fund balance, end of year			\$ 25,506	14,385

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 3,600	3,600	3,872	8,475
Total revenues	3,600	3,600	3,872	8,475
Expenditures:				
Vehicle purchase	17,000	17,000	17,064	5,739
Total expenditures	17,000	17,000	17,064	5,739
Net change in fund balance	\$ (13,400)	(13,400)	(13,192)	2,736
Fund balance, beginning of year			27,494	24,758
Fund balance, end of year			\$ 14,302	27,494

COUNTY OF KENDALL, ILLINOIS
 SHERIFF E-TICKET FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original	2021 Final	Actual	2020 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 2,500	2,500	1,654	2,328
Total revenues	2,500	2,500	1,654	2,328
Expenditures:				
Total expenditures	670	670	-	-
Net change in fund balance	\$ 1,830	1,830	1,654	2,328
Fund balance, beginning of year			22,640	20,312
Fund balance, end of year			\$ 24,294	22,640

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 21,600	21,600	22,557	21,937
Total revenues	21,600	21,600	22,557	21,937
Expenditures:	45,000	45,000	33,539	39,399
Total expenditures	45,000	45,000	33,539	39,399
Net change in fund balance	\$ (23,400)	(23,400)	(10,982)	(17,462)
Fund balance, beginning of year			38,668	56,130
Fund balance, end of year			\$ 27,686	38,668

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ 12,500	12,500	12,971	9,240
Total revenues	12,500	12,500	12,971	9,240
Expenditures:				
FTA expenditures	9,000	9,000	8,701	15,000
Total expenditures	9,000	9,000	8,701	15,000
Net change in fund balance	\$ 3,500	3,500	4,270	(5,760)
Fund balance, beginning of year			47,396	53,156
Fund balance, end of year			\$ 51,666	47,396

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	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	889	800
Total expenditures	4,250	4,250	889	800
Net change in fund balance	\$ (4,240)	(4,240)	(889)	(800)
Fund balance, beginning of year			18,939	19,739
Fund balance, end of year			\$ 18,050	18,939

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	2,750	2,750	-
Total revenues	2,750	2,750	2,750	-
Expenditures:				
Highways and Bridges	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 2,750	2,750	2,750	-
Fund balance, beginning of year			11,230	11,230
Fund balance, end of year			\$ 13,980	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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 1,532	1,532	1,529	1,532
Total revenues	1,532	1,532	1,529	1,532
Expenditures:				
Grant expenditures	1,532	1,532	3,064	1,645
Total expenditures	1,532	1,532	3,064	1,645
Net change in fund balance	\$ -	-	(1,535)	(113)
Fund balance (deficit), beginning of year			(113)	-
Fund balance (deficit), end of year			\$ (1,648)	(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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 145,000	145,000	225,000	145,702
Interest	65	65	85	66
Total revenues	<u>145,065</u>	<u>145,065</u>	<u>225,085</u>	<u>145,768</u>
Expenditures:				
Inmate supplies	58,244	58,244	46,073	55,524
Maintenance for inmate welfare and health	38,000	38,000	33,081	15,104
Inmate medical	60,609	60,609	54,758	66,821
Miscellaneous	27,751	27,751	30,687	-
Total expenditures	<u>184,604</u>	<u>184,604</u>	<u>164,599</u>	<u>137,449</u>
Net change in fund balance	<u>\$ (39,539)</u>	<u>(39,539)</u>	60,486	8,319
Fund balance, beginning of year			<u>239,705</u>	<u>231,386</u>
Fund balance, end of year			<u>\$ 300,191</u>	<u>239,705</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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	-
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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,500	4,500	6,000	5,000
Interest	-	-	24	95
Total revenues	4,500	4,500	6,024	5,095
Expenditures	15,100	15,100	15,304	3,975
Total expenditures	15,100	15,100	15,304	3,975
Net change in fund balance	<u>\$ (10,600)</u>	<u>(10,600)</u>	(9,280)	1,120
Fund balance, beginning of year			48,320	47,200
Fund balance, end of year			<u>\$ 39,040</u>	<u>48,320</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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,500	4,500	5,296	4,962
Total revenues	4,500	4,500	5,296	4,962
Expenditures:	25,000	25,000	8,119	-
Total expenditures	25,000	25,000	8,119	-
Net change in fund balance	\$ (20,500)	(20,500)	(2,823)	4,962
Fund balance, beginning of year			42,665	37,703
Fund balance, end of year			\$ 39,842	42,665

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ -	-	2,022,989	2,163,858
Total revenues	-	-	2,022,989	2,163,858
Expenditures:				
Facilities	-	-	436,207	419,309
Services	-	-	1,329,158	1,411,038
Equipment	-	-	56,580	100,000
Travel	-	-	6,067	4,117
Supplies	-	-	5,599	12,067
Overtime	-	-	133,033	18,336
Other	-	-	57,587	66,169
Total expenditures	-	-	2,024,231	2,031,036
Net change in fund balance	\$ -	-	(1,242)	132,822
Fund balance (deficit), beginning of year			(54,745)	(187,567)
Fund balance (deficit), end of year			\$ (55,987)	(54,745)

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)**

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 200,000	200,000	83,845	258,346
Total revenues	200,000	200,000	83,845	258,346
Expenditures:				
Grant expenditures	200,000	200,000	11,978	213,817
Total expenditures	200,000	200,000	11,978	213,817
Net change in fund balance	\$ -	-	71,867	44,529
Fund balance, beginning of year			112,316	67,787
Fund balance, end of year			\$ 184,183	112,316

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original	2021 Final	Actual	2020 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 500	500	280	360
Total revenues	500	500	280	360
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(500)	(500)	-	(406)
Total other financing sources (uses)	(500)	(500)	-	(406)
Net change in fund balance	\$ -	-	280	(46)
Fund balance, beginning of year			-	46
Fund balance, end of year			\$ 280	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 206,248	206,248	153,907	208,157
Revenues from services, fines and forfeitures:				
Fees	500	500	-	-
Total revenues	206,748	206,748	153,907	208,157
Expenditures:				
Salaries	116,442	116,442	118,186	113,440
Supplies	5,955	5,955	4,113	1,013
Training - travel conference fees	8,009	8,009	2,563	10,614
Training - conferences fees	3,460	3,460	1,750	1,485
Equipment	600	600	-	-
Drug testing	19,421	19,421	12,089	6,593
Assessments	1,100	1,100	1,100	1,100
Treatment	21,000	21,000	10,050	-
Total expenditures	175,987	175,987	149,851	134,245
Other financing sources (uses):				
Transfers in:				
County Reserve Fund	-	-	-	6,351
Mental Health Board Fund	-	-	9,745	-
Transfers out:				
General Fund	(10,436)	(10,436)	(9,367)	(9,816)
IMRF Fund	(11,019)	(11,019)	(9,526)	(9,177)
SS Fund	(8,029)	(8,029)	(8,219)	(8,167)
Total transfers out	(29,484)	(29,484)	(27,112)	(27,160)
Total other financing sources (uses)	(29,484)	(29,484)	(17,367)	(20,809)
Net change in fund balance	\$ 1,277	1,277	(13,311)	53,103
Fund balance (deficit), beginning of year			10,832	(42,271)
Fund balance (deficit), end of year			\$ (2,479)	10,832

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Drug court revenue	\$ -	-	5,951	1,981
Total revenues	-	-	5,951	1,981
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	-	5,951	1,981
Fund balance, beginning of year			1,981	-
Fund balance, end of year			\$ 7,932	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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original	2021 Final	Actual	2020 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 4,600	4,600	5,626	3,053
Total revenues	4,600	4,600	5,626	3,053
Expenditures:				
Medical expenses	3,000	3,000	4,190	1,890
Commissary expenses	1,600	1,600	2,610	1,465
Total expenditures	4,600	4,600	6,800	3,355
Net change in fund balance	\$ -	-	(1,174)	(302)
Fund balance, beginning of year			5,466	5,768
Fund balance, end of year			\$ 4,292	5,466

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 35,000	35,000	56,389	28,119
Total revenues	35,000	35,000	56,389	28,119
Expenditures:				
Deputy overtime salaries	35,000	35,000	46,575	35,785
Total expenditures	35,000	35,000	46,575	35,785
Net change in fund balance	\$ -	-	9,814	(7,666)
Fund balance (deficit), beginning of year			(6,050)	1,616
Fund balance (deficit), end of year			\$ 3,764	(6,050)

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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 23,500	23,500	23,744	20,622
Total revenues	23,500	23,500	23,744	20,622
Expenditures:				
Salaries	31,757	31,757	26,483	34,311
Office supplies	200	200	73	94
Postage	2,500	2,500	1,425	655
Total expenditures	34,457	34,457	27,981	35,060
Net change in fund balance	\$ (10,957)	(10,957)	(4,237)	(14,438)
Fund balance, beginning of year			144,072	158,510
Fund balance, end of year			\$ 139,835	144,072

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 13,100	13,100	6,550	16,375
Total revenues	13,100	13,100	6,550	16,375
Expenditures:				
Salaries	13,100	13,100	9,825	13,100
Total expenditures	13,100	13,100	9,825	13,100
Net change in fund balance	\$ -	-	(3,275)	3,275
Fund balance, beginning of year			3,275	-
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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	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	-	400,000	400,000	-
Total other financing sources (uses)	-	400,000	400,000	-
Net change in fund balance	\$ (100,000)	300,000	400,000	(35,095)
Fund balance, beginning of year			64,905	100,000
Fund balance, end of year			\$ 464,905	64,905

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 1,500	1,500	4,026	-
Total revenues	1,500	1,500	4,026	-
Expenditures:	1,500	1,500	2,440	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1,586	-
Net change in fund balance	\$ -	-	1,586	-
Fund balance, beginning of year			1,637	1,637
Fund balance, end of year			\$ 3,223	1,637

COUNTY OF KENDALL, ILLINOIS
LOSS REVENUE FUND

SCHEDULE C-67

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Supplies	-	-	261	-
Cybersecurity software	-	41,622	10,401	-
Provision government services	-	-	24,877	-
Total expenditures	-	41,622	35,539	-
Excess (deficiency) of revenues over (under) expenditures	-	(41,622)	(35,539)	-
Other financing sources (uses):				
Transfers in:				
American Rescue Plan Act Fund	-	1,194,706	1,194,706	-
Total other financing sources (uses)	-	1,194,706	1,194,706	-
Net change in fund balance	\$ -	1,153,084	1,159,167	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 1,159,167	-

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Salaries	-	-	-	3,563
Total expenditures	-	-	-	3,563
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(3,563)
Net change in fund balance	\$ -	-	-	(3,563)
Fund balance (deficit), beginning of year			(7,175)	(3,612)
Fund balance (deficit), end of year			\$ (7,175)	(7,175)

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			100	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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 24,140	24,140	21,425	24,140
Total revenues	24,140	24,140	21,425	24,140
Expenditures:				
Salaries	11,096	11,096	11,170	-
Equipment	20,900	20,900	9,811	6,371
Telecommunications	7,357	7,357	6,017	-
Travel	2,250	2,250	-	-
Office supplies	25,432	25,432	-	-
Miscellaneous	-	-	-	7,653
Total expenditures	67,035	67,035	26,998	14,024
Net change in fund balance	\$ (42,895)	(42,895)	(5,573)	10,116
Fund balance, beginning of year			75,873	65,757
Fund balance, end of year			\$ 70,300	75,873

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Other revenue	\$ 25,000	25,000	-	19,636
Total revenues	25,000	25,000	-	19,636
Expenditures:	21,069	21,069	3,648	7,719
Net change in fund balance	\$ 3,931	3,931	(3,648)	11,917
Fund balance, beginning of year			50,941	39,024
Fund balance, end of year			\$ 47,293	50,941

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	2,971	-
Total revenues	-	-	2,971	-
Expenditures:	-	-	-	181
Net change in fund balance	\$ -	-	2,971	(181)
Fund balance, beginning of year			-	181
Fund balance, end of year			\$ 2,971	-

COUNTY OF KENDALL, ILLINOIS
 TOBACCO GRANT FUND

SCHEDULE C-73

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Salaries	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			965	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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 727	727	2,542	952
Total revenues	727	727	2,542	952
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	727	727	2,542	952
Net change in fund balance	\$ 727	727	2,542	952
Fund balance, beginning of year			1,200	248
Fund balance, end of year			\$ 3,742	1,200

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 54,300	54,300	61,050	43,544
Expenditures:	54,300	54,300	57,139	45,095
Excess (deficiency) of revenues over (under) expenditures	-	-	3,911	(1,551)
Net change in fund balance	\$ -	-	3,911	(1,551)
Fund balance (deficit), beginning of year			(13,239)	(11,688)
Fund balance (deficit), end of year			\$ (9,328)	(13,239)

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Travel	-	-	1,658	-
Program supplies	-	-	400	-
Drug Testing	-	-	1,295	-
Miscellaneous expenses	100,000	100,000	-	-
Total expenditures	100,000	100,000	3,353	-
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(3,353)	-
Other financing sources (uses):				
Transfers in:				
Veteran's Assistance Commission Fund	50,000	50,000	50,000	-
American Rescue Plan Act Fund	-	150,000	150,000	-
General Fund	50,000	-	-	-
Total other financing sources (uses)	100,000	200,000	200,000	-
Net change in fund balance	\$ -	100,000	196,647	-
Fund balance, beginning of year			99,331	99,331
Fund balance, end of year			\$ 295,978	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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,121	1,121	1,773	1,760
Total revenues	1,121	1,121	1,773	1,760
Expenditures:	1,121	1,121	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	1,773	1,760
Net change in fund balance	\$ -	-	1,773	1,760
Fund balance, beginning of year			1,928	168
Fund balance, end of year			\$ 3,701	1,928

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, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	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			140,000	70,000
Fund balance, end of year			\$ 210,000	140,000

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ILLINOIS MEDICAL ASSISTANCE RECOVERY FUND

SCHEDULE C-79

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant reward	\$ -	-	18,000	-
Total revenues	-	-	18,000	-
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	18,000	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 18,000	-

COUNTY OF KENDALL, ILLINOIS
 IDOT CPS GRANT FUND

SCHEDULE C-80

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)**

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	7,175
Total revenues	-	-	-	7,175
Expenditures:				
Total expenditures	-	-	55	55
Net change in fund balance	\$ -	-	(55)	7,120
Fund balance (deficit), beginning of year			7,695	575
Fund balance (deficit), end of year			\$ 7,640	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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,786	1,786	1,347	1,786
Total revenues	1,786	1,786	1,347	1,786
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	\$ 1,786	1,786	1,347	1,786
Fund balance, beginning of year			6,254	4,468
Fund balance, end of year			\$ 7,601	6,254

COUNTY OF KENDALL, ILLINOIS
CORONER SUDORS GRANT FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 2,500	2,500	1,484	1,945
Total revenues	2,500	2,500	1,484	1,945
Expenditures:				
Total expenditures	10,000	10,000	401	520
Net change in fund balance	\$ (7,500)	(7,500)	1,083	1,425
Fund balance, beginning of year			8,927	7,502
Fund balance, end of year			\$ 10,010	8,927

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	388	42,594
Total revenues	-	-	388	42,594
Expenditures:				
Salaries	-	-	-	7,243
Travel	-	-	-	465
Supplies	-	-	-	16,574
Contractual services	-	-	-	13,233
Consultants	-	-	-	2,299
Miscellaneous	-	-	-	3,211
Total expenditures	-	-	-	43,025
Excess (deficiency) of revenues over (under) expenditures	-	-	388	(431)
Other financing sources (uses):				
Transfers in:				
General Fund	-	43	43	-
Total other financing sources (uses)	-	43	43	-
Net change in fund balance	\$ -	-	431	(431)
Fund balance (deficit), beginning of year			(431)	-
Fund balance (deficit), end of year			\$ -	(431)

COUNTY OF KENDALL, ILLINOIS
HEALTH CARE / BENEFIT FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Health insurance reimbursements	\$ -	524,059	564,658	-
Employee deductions	-	1,384,121	898,771	-
COBRA reimbursement	-	26,052	35,672	-
Total revenues	-	1,934,231	1,499,101	-
Expenditures:				
Health insurance premiums	-	4,950,701	4,349,168	-
HSA employer contributions	-	581,875	583,625	-
Dental insurance	-	289,124	289,124	-
State unemployment contribution	-	35,000	7,477	-
Employee reimbursement	-	796	1,109	-
County life insurance policy	-	6,610	7,243	-
FSA monthly fee	-	1,094	1,267	-
Employee assistance program	-	6,600	-	-
Broker fees	-	40,200	37,685	-
Total expenditures	-	5,912,000	5,276,698	-
Excess (deficiency) of revenues over (under) expenditures	-	(3,977,769)	(3,777,597)	-
Other financing sources (uses):				
Transfers in:				
General fund	-	4,150,000	4,150,000	-
Animal control fund	-	14,232	13,722	-
Veteran's assistance commission fund	-	24,323	27,216	-
GIS mapping fund	-	48,601	46,936	-
Adult redeploy fund	-	10,436	9,367	-
Health and human services fund	-	684,955	634,597	-
Highway fund	-	40,000	40,000	-
Total other financing sources (uses)	-	4,972,547	4,921,838	-
Net change in fund balance	\$ -	994,778	1,144,241	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 1,144,241	-

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ELECTRIC HOME MONITORING FUND

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ -	-	36,555	-
Total revenues	-	-	36,555	-
Expenditures:				
Total expenditures	-	-	14,785	-
Net change in fund balance	\$ -	-	21,770	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 21,770	-

COUNTY OF KENDALL, ILLINOIS
 PAYROLL CLEARING FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ -	-	21,904	-
Total revenues	-	-	21,904	-
Expenditures:				
Total expenditures	-	-	-	3,781
Net change in fund balance	\$ -	-	21,904	(3,781)
Fund balance, beginning of year, unadjusted			21,310	-
Prior period adjustment			-	25,091
Fund balance, beginning of year, adjusted			21,310	25,091
Fund balance, end of year			\$ 43,214	21,310

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	-	3
Total revenues	-	-	-	3
Expenditures:				
Total expenditures	-	-	1,910	1,169
Net change in fund balance	\$ -	-	(1,910)	(1,166)
Fund balance, beginning of year			2,502	-
Prior period adjustment			-	3,668
Fund balance, beginning of year, adjusted			2,502	3,668
Fund balance, end of year			\$ 592	2,502

COUNTY OF KENDALL, ILLINOIS
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	Original Appropriations	2021 Final Appropriations	Actual	2020 Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 53,200	53,200	104,429	50,269
Lease income - KenCom	100,000	100,000	91,670	105,000
Total revenues	153,200	153,200	196,099	155,269
Expenditures:	155,000	155,000	130,200	525,305
Total expenditures	155,000	155,000	130,200	525,305
Excess (deficiency) of revenues over (under) expenditures	(1,800)	(1,800)	65,899	(370,036)
Other financing sources (uses):				
General Fund	150,000	245,000	245,000	150,000
Total other financing sources (uses)	150,000	245,000	245,000	150,000
Net change in fund balance	\$ 148,200	243,200	310,899	(220,036)
Fund balance, beginning of year			1,250,846	1,470,882
Fund balance, end of year			\$ 1,561,745	1,250,846

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	2,500	2,500	6,811	9,389
Building improvements	10,000	10,000	10,400	218,854
Total expenditures	12,500	12,500	17,211	228,243
Other financing sources (uses):				
Transfers in:				
General Fund	-	2,217	2,217	-
Animal Control Fund	35,050	35,050	35,050	118,600
Total other financing sources (uses)	35,050	37,267	37,267	118,600
Net change in fund balance	\$ 22,550	24,767	20,056	(109,643)
Fund balance, beginning of year			3,551	113,194
Fund balance, end of year			\$ 23,607	3,551

COUNTY OF KENDALL, ILLINOIS
COUNTY BUILDING FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Restated Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ 7,500	7,500	-	-
Total revenues	7,500	7,500	-	-
Expenditures:				
Capital expenditures	654,000	654,000	469,961	280,507
Total expenditures	654,000	654,000	469,961	280,507
Excess (deficiency) of revenues over (under) expenditures	(646,500)	(646,500)	(469,961)	(280,507)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	180,333	180,333	1,935,000
Highway Fund	50,000	50,000	50,000	75,000
Transfers out:				
General Fund	(164,019)	(164,019)	(164,019)	(239,478)
Total other financing sources (uses)	(79,019)	66,314	66,314	1,770,522
Net change in fund balance	\$ (725,519)	(580,186)	(403,647)	1,490,015
Fund balance, beginning of year			2,849,051	1,359,036
Fund balance, end of year			\$ 2,445,404	2,849,051

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-91

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 42,000	42,000	21,753	15,343
Total revenues	42,000	42,000	21,753	15,343
Expenditures:	1,536,127	1,536,127	1,273,700	958,768
Excess (deficiency) of revenues over (under) expenditures	(1,494,127)	(1,494,127)	(1,251,947)	(943,425)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	1,100,000
Public Safety Sales Tax Fund	525,000	1,025,000	1,025,000	525,000
Total other financing sources (uses)	525,000	1,025,000	1,025,000	1,625,000
Net change in fund balance	\$ (969,127)	(469,127)	(226,947)	681,575
Fund balance, beginning of year			1,126,048	444,473
Fund balance, end of year			\$ 899,101	1,126,048

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 100	100	778	1,148
Other revenue - rental income	14,400	14,400	14,000	15,275
Total revenues	14,500	14,500	14,778	16,423
Expenditures:				
Debt service - principal	180,000	180,000	180,000	170,000
Debt service - interest	95,960	95,960	95,960	102,760
Fiscal agent fees and issuance costs	1,125	1,125	621	950
Total expenditures	277,085	277,085	276,581	273,710
Excess (deficiency) of revenues over (under) expenditures	(262,585)	(262,585)	(261,803)	(257,287)
Other financing sources (uses):				
Transfers in:				
Health and Human Services Fund	145,814	145,814	145,814	145,814
General Fund	116,000	116,000	116,000	113,100
Total other financing sources (uses)	261,814	261,814	261,814	258,914
Net change in fund balance	\$ (771)	(771)	11	1,627
Fund balance, beginning of year			139,439	137,812
Fund balance, end of year			\$ 139,450	139,439

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-93

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Refunds	\$ -	-	-	6,059
Interest	200	200	1,327	2,837
Total revenues	<u>200</u>	<u>200</u>	<u>1,327</u>	<u>8,896</u>
Expenditures:				
Debt service - principal	1,210,000	1,210,000	1,210,000	1,135,000
Debt service - interest	83,000	83,000	83,000	128,400
Fiscal agent fees and issuance costs	650	650	146	475
Total expenditures	<u>1,293,650</u>	<u>1,293,650</u>	<u>1,293,146</u>	<u>1,263,875</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,293,450)</u>	<u>(1,293,450)</u>	<u>(1,291,819)</u>	<u>(1,254,979)</u>
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	1,293,450	1,293,450	1,293,450	1,263,850
Total other financing sources (uses)	<u>1,293,450</u>	<u>1,293,450</u>	<u>1,293,450</u>	<u>1,263,850</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>1,631</u>	<u>8,871</u>
Fund balance, beginning of year			<u>15,753</u>	<u>6,882</u>
Fund balance, end of year			<u>\$ 17,384</u>	<u>15,753</u>

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-94

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2021
 (With Comparative Figures For the Year Ended November 30, 2020)

	2021		2020	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 400	400	2,825	6,346
Total revenues	400	400	2,825	6,346
Expenditures:				
Debt service - principal:				
2016 Bonds	645,000	645,000	645,000	420,000
2017 Bonds	300,000	300,000	300,000	520,000
Debt service - interest:				
2016 Bonds	99,825	99,825	99,825	115,800
2017 Bonds	682,250	682,250	682,250	702,750
Fiscal agent fees	1,000	1,000	1,717	950
Total expenditures	1,728,075	1,728,075	1,728,792	1,759,500
Excess (deficiency) of revenues over (under) expenditures	(1,727,675)	(1,727,675)	(1,725,967)	(1,753,154)
Other financing sources (uses):				
Transfers in:				
General fund	180,000	180,000	180,000	176,900
Public Safety Sales Tax Fund	1,548,000	1,548,000	1,548,000	1,583,750
Total other financing sources (uses)	1,728,000	1,728,000	1,728,000	1,760,650
Net change in fund balance	\$ 325	325	2,033	7,496
Fund balance, beginning of year			1,975,642	1,968,146
Fund balance, end of year			\$ 1,977,675	1,975,642

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

Balance Sheet

November 30, 2021

(With Comparative Figures for November 30, 2020)

	Debt Service Funds					Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Non-Major Funds	2021	2020
<u>Assets</u>							
Cash in bank	\$ 478,388	4,635,395	937,583	1,062,110	1,431,284	8,544,760	7,092,594
Receivables:							
Accounts receivable	39,888	-	-	-	-	39,888	26,311
Grants receivable	-	-	-	-	158,250	158,250	
Property taxes receivable	660,740	4,937,968	442,900	-	-	6,041,608	5,676,334
Total assets	<u>\$ 1,179,016</u>	<u>9,573,363</u>	<u>1,380,483</u>	<u>1,062,110</u>	<u>1,589,534</u>	<u>14,784,506</u>	<u>12,795,239</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ 12,110	-	-	-	48,245	60,355	12,448
Accrued payroll and benefits	15,427	-	-	-	-	15,427	11,720
Refundable deposits	20,133	-	-	-	-	20,133	19,000
Total liabilities	<u>47,670</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>48,245</u>	<u>95,915</u>	<u>43,168</u>
Deferred Inflows of Resources:							
Unavailable property taxes	660,740	4,937,968	442,900	-	-	6,041,608	5,676,334
Fund Balances:							
Restricted	-	4,635,395	937,583	1,062,110	1,259,475	7,894,563	6,467,477
Assigned	-	-	-	-	281,814	281,814	429,145
Unassigned	470,606	-	-	-	-	470,606	179,115
Total fund balances	<u>470,606</u>	<u>4,635,395</u>	<u>937,583</u>	<u>1,062,110</u>	<u>1,541,289</u>	<u>8,646,983</u>	<u>7,075,737</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,179,016</u>	<u>9,573,363</u>	<u>1,380,483</u>	<u>1,062,110</u>	<u>1,589,534</u>	<u>14,784,506</u>	<u>12,795,239</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, 2021
(With Comparative Figures For the Year Ended November 30, 2020)

	Debt Service Funds					Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Non-Major Funds	2021	2020
Revenues:							
Property taxes	\$ 635,217	4,599,919	429,513	-	-	5,664,649	5,282,543
Intergovernmental revenues	-	-	-	-	157,514	157,514	168,520
Grant revenue	-	-	-	-	218,250	218,250	-
Revenues from services	323,451	-	-	-	-	323,451	250,362
Project fund	157,940	-	-	-	17,850	175,790	150,492
Interest	174	1,154	363	-	705	2,396	13,842
Miscellaneous	85,778	-	-	-	7,620	93,398	71,631
Total revenues	1,202,560	4,601,073	429,876	-	401,939	6,635,448	5,937,390
Expenditures:							
Culture and recreation	1,126,201	474	-	49,785	119,064	1,295,524	1,346,121
Debt service:							
Principal	-	2,910,000	385,000	-	-	3,295,000	3,035,000
Interest	-	1,276,831	30,825	-	-	1,307,656	1,456,191
Bond issuance costs	-	950	900	-	-	1,850	950
Capital outlay	-	-	-	-	407,151	407,151	588,063
Total expenditures	1,126,201	4,188,255	416,725	49,785	526,215	6,307,181	6,426,325
Excess (deficiency) of revenues over (under) expenditures	76,359	412,818	13,151	(49,785)	(124,276)	328,267	(488,935)
Other financing sources (uses):							
Transfers in (out)	215,132	-	-	1,111,895	(1,327,027)	-	-
Issuance of bonds	-	-	-	-	1,200,000	1,200,000	-
Premium on bond issuance	-	-	-	-	85,365	85,365	-
Bond issuance costs	-	-	-	-	(42,386)	(42,386)	-
Total other financing sources (uses)	215,132	-	-	1,111,895	(84,048)	1,242,979	-
Change in fund balances	291,491	412,818	13,151	1,062,110	(208,324)	1,571,246	(488,935)
Fund balances, beginning of year	179,115	4,222,577	924,432	-	1,749,613	7,075,737	7,564,672
Fund balances, end of year	\$ 470,606	4,635,395	937,583	1,062,110	1,541,289	8,646,983	7,075,737

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2021

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund
<u>Assets</u>							
Cash in banks	\$ 20,340,929	283,593	63,113	9,352	115,110	83,516	-
Due from State of Illinois	81,591	-	-	-	-	-	-
Accounts receivable	635,616	-	-	-	-	-	-
Other assets	715,611	-	-	-	-	-	-
Total assets	<u>\$ 21,773,747</u>	<u>283,593</u>	<u>63,113</u>	<u>9,352</u>	<u>115,110</u>	<u>83,516</u>	<u>-</u>
<u>Liabilities</u>							
Accounts payable	\$ 590,595	-	-	-	-	-	-
Other liabilities	1,529,239	-	-	-	-	-	-
Accrued payroll	55,784	-	-	-	-	-	-
Agency funds due to others	19,598,129	283,593	63,113	9,352	115,110	83,516	-
Total liabilities	<u>\$ 21,773,747</u>	<u>283,593</u>	<u>63,113</u>	<u>9,352</u>	<u>115,110</u>	<u>83,516</u>	<u>-</u>

Combining Statement of Assets and Liabilities
November 30, 2021

	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	\$ 3,562,132	21,561	114,805	67,738	25,589	446,922	1,019,348	861,150	1,691,078
Due from State of Illinois	-	-	-	-	-	-	81,591	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,562,132</u>	<u>21,561</u>	<u>114,805</u>	<u>67,738</u>	<u>25,589</u>	<u>446,922</u>	<u>1,100,939</u>	<u>861,150</u>	<u>1,691,078</u>
<u>Liabilities</u>									
Accounts payable	\$ 419,000	-	-	-	-	-	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Agency funds due to others	3,143,132	21,561	114,805	67,738	25,589	446,922	1,100,939	861,150	1,691,078
Total liabilities	<u>\$ 3,562,132</u>	<u>21,561</u>	<u>114,805</u>	<u>67,738</u>	<u>25,589</u>	<u>446,922</u>	<u>1,100,939</u>	<u>861,150</u>	<u>1,691,078</u>

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2021

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
<u>Assets</u>								
Cash in banks	\$ 10,281	232,630	6,410	270,620	2,673,541	696,916	1,425,000	6,660,524
Due from State of Illinois	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	635,616	-	-	-
Other assets	-	-	-	-	-	715,611	-	-
Total assets	<u>\$ 10,281</u>	<u>232,630</u>	<u>6,410</u>	<u>270,620</u>	<u>3,309,157</u>	<u>1,412,527</u>	<u>1,425,000</u>	<u>6,660,524</u>
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	-	84,312	20,165	-	67,118
Other liabilities	-	-	-	-	231,431	1,297,808	-	-
Accrued payroll	-	-	-	-	-	55,784	-	-
Agency funds due to others	10,281	232,630	6,410	270,620	2,993,414	38,770	1,425,000	6,593,406
Total liabilities	<u>\$ 10,281</u>	<u>232,630</u>	<u>6,410</u>	<u>270,620</u>	<u>3,309,157</u>	<u>1,412,527</u>	<u>1,425,000</u>	<u>6,660,524</u>

COUNTY OF KENDALL, ILLINOIS
 CUSTODIAL FUNDS

SCHEDULE E-2

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2021

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund
Balance, beginning of year	\$ 16,984,307	362,999	63,081	9,348	115,051	83,491	604
Additions	376,221,425	100,592	32	4	59	16,775	-
Deductions	(371,431,985)	(179,998)	-	-	-	(16,750)	(604)
Balance, end of year	<u>\$ 21,773,747</u>	<u>283,593</u>	<u>63,113</u>	<u>9,352</u>	<u>115,110</u>	<u>83,516</u>	<u>-</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2021

	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	\$ 583,115	21,561	18,708	62,381	19,287	437,124	1,078,534	785,534	1,481,455
Additions	5,423,891	-	111,506	1,065,671	11,589	30,755	1,124,563	7,107,637	6,107,549
Deductions	(2,444,874)	-	(15,409)	(1,060,314)	(5,287)	(20,957)	(1,102,158)	(7,032,021)	(5,897,926)
Balance, end of year	<u>\$ 3,562,132</u>	<u>21,561</u>	<u>114,805</u>	<u>67,738</u>	<u>25,589</u>	<u>446,922</u>	<u>1,100,939</u>	<u>861,150</u>	<u>1,691,078</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2021

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
Balance, beginning of year	\$ 10,243	55,924	41,118	267,202	3,169,767	1,229,358	1,425,000	5,663,422
Additions	838	605,332	200,603	347,743,682	2,121,343	2,736,155	100,000	1,612,849
Deductions	(800)	(428,626)	(235,311)	(347,740,264)	(1,981,953)	(2,552,986)	(100,000)	(615,747)
Balance, end of year	<u>\$ 10,281</u>	<u>232,630</u>	<u>6,410</u>	<u>270,620</u>	<u>3,309,157</u>	<u>1,412,527</u>	<u>1,425,000</u>	<u>6,660,524</u>

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

	Tax Year				
	2016	2017	2018	2019	2020
Assessed valuations	\$ 2,839,493,270	3,029,500,354	3,227,251,848	3,432,921,537	3,584,835,597
Tax rates:					
General (Corporate)	0.3948	0.3638	0.3564	0.3199	0.3199
Illinois Municipal Retirement Fund	0.1057	0.1024	0.0914	0.0859	0.0859
County Highway	0.0528	0.0495	0.0465	0.0437	0.0437
County Aid to Bridges	0.0176	0.0165	0.0155	0.0146	0.0139
Mental Health	0.0328	0.0308	0.0289	0.0276	0.0264
Tuberculosis	0.0005	0.0005	0.0005	0.0004	0.0004
Federal Aid Highway Matching	0.0000	0.0000	0.0000	0.0000	0.0000
County Health	0.0267	0.0250	0.0235	0.0424	0.0406
Liability Insurance	0.0387	0.0391	0.0385	0.0380	0.0364
Social Security	0.0541	0.0514	0.0436	0.0408	0.0398
County Extension Education	0.0066	0.0062	0.0057	0.0055	0.0052
Veterans' Assistance	0.0142	0.0122	0.0115	0.0104	0.0098
Senior Citizens	0.0123	0.0116	0.0109	0.0117	0.0112
Total	0.7568	0.7088	0.6728	0.6409	0.6333
Tax extensions:					
General (Corporate)	\$ 10,950,506	11,020,110	11,502,571	10,982,946	11,656,810
Illinois Municipal Retirement Fund	2,999,925	3,100,694	2,950,031	2,950,253	2,600,081
County Highway	1,500,104	1,499,906	1,500,027	1,500,187	1,499,895
County Aid to Bridges	500,035	499,868	500,224	500,177	500,085
Mental Health	930,218	931,874	932,030	947,143	947,114
Tuberculosis	15,049	15,148	15,168	15,105	15,056
County Health	757,009	757,072	757,113	1,454,186	1,454,009
Liability Insurance	1,100,020	1,183,626	1,242,815	1,305,197	1,305,239
Social Security	1,535,030	1,557,163	1,407,082	1,400,289	1,424,972
County Extension Education	187,690	187,526	183,953	187,781	187,487
Veterans' Assistance	403,776	369,599	370,811	357,367	350,955
Senior Citizens	350,109	350,210	350,157	400,279	400,068
Total	\$ 21,229,471	21,472,796	21,711,982	22,000,908	22,341,771
Tax Collections	\$ 21,186,822	21,434,888	21,677,726	21,962,952	22,316,148

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the 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, 2021, 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 May 12, 2022.

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 2021-1) 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 2021-2, 2021-3 and 2021-4).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated May 12, 2022.

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
May 12, 2022

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, 2021. 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, 2021.

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
May 12, 2022

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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 - 2021	10.557	FCSYQ00911	\$ 144,852	-
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC): Farmers' Market Nutrition - 2021	10.572	FCSZQ05226	1,000	-
<i>Passed through U.S. Forest Service:</i>				
Land Restoration Grant	10.664		12,286	-
Total U.S. Department of Agriculture			158,138	-
U.S. Department of Housing and Urban Development:				
<i>Passed Through Illinois Department of Human Services:</i>				
Community Block Development Grant	14.228	13-244072	25,000	25,000
Community Block Development Grant	14.228	13-244387	25,000	25,000
Total CFDA 14.228			50,000	50,000
Emergency Solutions - 2021	14.231	FCSZH05706	67,393	-
Emergency Solutions - 2022	14.231	FCSAH05706	115,336	-
Total CFDA 14.231			182,729	-
Total U.S. Department of Housing and Urban Development:			232,729	50,000
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
CARES	20.509	OP-21-21-CARES	209,436	209,436
Formula Grants for Rural Areas: Section 5311 Operating Assistance	20.509	21-0338-19882	55,578	55,758
Total CFDA 22.509			265,014	265,194
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2018-034	184,176	184,176
Total U.S. Department of Transportation			449,190	449,370
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2021	66.032	21KENDALL	10,000	-
Total CFDA 66.032			10,000	-
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2021	66.605	1005080047H	737	-
Safe Drinking Water - 2022	66.605	25080047H	738	-
Total CFDA 66.605			1,475	-
Total U.S. Environmental Protection Agency			11,475	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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	132,959	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III, Part E - 2021	93.052	719	6,782	-
Total CFDA 93.052			6,782	-
<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 - 2021	93.069	17580012I	34,690	-
Cities Readiness Initiative - 2022	93.069	27580012J	19,676	-
Public Health Preparedness - 2021	93.069	17180045I	43,006	-
Public Health Preparedness - 2022	93.069	27180045J	29,623	-
Total CFDA 93.069			126,995	-
Vaccines for Children Mass Vaccination	93.268	1005080047H	9	-
	93.268	15080646I	167,623	-
Total CFDA 93.268			167,632	-
<i>Total Passed Through Illinois Department of Public Health</i>			294,627	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2021	93.563	SFY21	1,829	-
Child Support Enforcement - 2022	93.563	SFY22	1,067	-
Total CFDA 93.563			2,896	-
OPIOD SOR Program - 2021	93.778	43CZZ03234	1,487	-
Total CFDA 93.778			1,487	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			4,383	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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>				
<i>Low-Income Home Energy Assistance</i>				
LIHEAP Energy Assistance - CARES	93.568	20-274035	24	-
LIHEAP Energy Assistance - CARES	93.568	21-274035	1,058,695	-
LIHEAP Energy Assistance - 2020	93.568	20-224035	461,120	-
LIHEAP Energy Assistance - 2021	93.568	21-224035	1,716,069	-
Weatherization	93.568	20-221035	185,024	-
Total CFDA 93.568 (M)			<u>3,420,932</u>	-
Community Services Block Grant - CARES	93.569	20-211035	216,847	-
Community Services Block Grant - 2020	93.569	20-231035	410,080	-
Community Services Block Grant - 2021	93.569	21-231035	143,827	-
Total CFDA 93.569			<u>770,754</u>	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			<u>4,191,686</u>	-
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2020	93.959	43CZC03073	19,733	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CZZ03234	40,403	-
Block Grants for Prevention and Treatment of Substance Abuse - 2021	93.959	43CAC03073	1,466	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.	93.959	43CAZ03234	31,252	-
Total CFDA 93.959			<u>92,854</u>	-
Social Services Block Grant - High Risk Infant Follow-up	93.667	FCSZU05065	9,104	-
Family Case Management	93.667	FCSZU06044	12,257	-
Mental Health Awareness Training	93.243	IH79SM081101-01	28,140	-
<i>Total Passed Through Illinois Department of Human Services</i>			<u>142,355</u>	-
<i>Passed Through Association of Food and Drug Officials:</i>				
Food Standards	93.103		2,500	-
Total U.S. Department of Health and Human Services			<u>4,642,333</u>	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2019	95.001	G19CH0002A	26,918	-
High Intensity Drug Trafficking Areas - 2020	95.001	G20CH0002A	1,437,752	-
High Intensity Drug Trafficking Areas - 2021	95.001	G21CH0002A	558,318	-
Total CFDA 95.001			<u>2,022,988</u>	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021

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 United Way:</i>				
Emergency Food & Shelter	97.024		1,248	-
<i>Passed Through Illinois Emergency Management Agency:</i>				
Homeless Prevention	97.036		41,080	-
Emergency Management Performance	97.042	20EMAKENDL	4,969	-
Total U.S. Department of Homeland Security:			47,297	-
U.S. Department of Treasury:				
<i>Passed Through Illinois Department of Human Services</i>				
Eviction Mitigation	21.023		58,199	-
American Rescue Plan Act Funds (M)	21.027		1,073,119	-
<i>Passed Through Illinois Department of Health:</i>				
COVID Contact Tracing	21.019	05180146H	576,639	-
Local CURES	21.019	20-493087	5,854	-
Total CFDA 21.019 (M)			582,493	-
Total U.S. Department of Treasury:			1,713,811	-
Election Assistance Commission				
<i>Passed Through Illinois State Board of Education</i>				
HAVA Security Grant	90.404	PL107-252	16,021	-
Total Federal Expenditures			\$ 9,426,941	449,370

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2021

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, 2021. 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: 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.

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2021**

NOTE 4: 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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

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: Low-Income Home Energy Assistance (CDFA # 95.568), American Rescue Act Funds (CFDA #21.027) and Covid Contact Tracing and CARES Funding (CFDA #21.019).
- h. The County's total federal expenditures were \$9,426,941 for the year ended November 30, 2021. The total amount tested as major programs was \$5,076,544, which represents 53.85% 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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

SECTION II: FINANCIAL STATEMENT FINDINGS

Finding 2021-1: 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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

SECTION II: COMPLIANCE FINDINGS

Finding 2021-2: Expenditures in Excess of Appropriations (Recurring)

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2021.

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. The County amended its budget, but expenditures exceeded fund appropriations in multiple funds including those in which a budget was not adopted. The County also did not budget for all funds.

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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

SECTION II: COMPLIANCE FINDINGS – (Continued)

Finding 2021-3: 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 had errors in the SEFA and had to rely on the auditors to correct it.

Criteria:

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.

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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2021

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Finding 2021-4: Expenditures Incorrectly Reported

Condition:

The County submitted a project and expenditure report for American Rescue Plan Act Funds that included amounts that had not been expended for the year ended November 30, 2021.

Criteria:

Project and expenditure reports must contain the current period expenditures and cumulative expenditures.

Cause:

The County transferred an amount to Mental Health and report the amount of the transfer as an expenditure. However, these funds had not been expended.

Effect:

The County was not in compliance with reporting requirements for the American Rescue Plan Act Funds.

Recommendation:

The County must properly report all actual expenditures on project and expenditures reports and amend reports as necessary.

Views of Responsible Officials and Planned Corrective Action:

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



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 2021-1 – 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 2021-2 – Expenditures in Excess of Appropriations

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2021.

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 2021-3 – 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:

December 1, 2021

Finding 2021-4: Expenditures Incorrectly Reported

Condition:

The County submitted a project and expenditure report for American Rescue Plan Act Funds that included amounts that had not been expended for the year ended November 30, 2021. Project and expenditure reports must contain the current period expenditures and cumulative expenditures.

The County transferred amounts to Mental Health and Forest Preserve funds and report the amount of the transfers as expenditures. However, these funds had not been expended. The County was not in compliance with reporting requirements for the American Rescue Plan Act Funds.

Corrective Action Plan:

The County must properly report all actual expenditures on project and expenditures reports and amend reports as necessary. The budget and appropriations ordinance should include all County funds, and should be amended by proper procedures if necessary.

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, 2021

Financial Statement Findings:

Finding 2020-01: 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 prepare cash-to-accrual adjustments for fiscal year 2021; however, the County has not completed its corrective action plan. This is a repeat finding for 2021.

Compliance Findings:

Finding 2020-02: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2021.

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

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. This is a repeat finding for 2021.