

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2022

KENDALL COUNTY, ILLINOIS

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INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

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, 2022, 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

Changes in Accounting Principle

The County adopted GASB Statement No. 87, Leases, which established a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Our opinion is not modified with respect to these matters.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County of Kendall, Illinois, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibility of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County of Kendall, Illinois' ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, the budgetary comparison information, the pension data schedules, and related notes 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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise County of Kendall, Illinois' basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, are presented for purposes of additional analysis and are not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 combining and individual fund financial statements are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the supplemental information included in the annual report. The supplemental information is comprised of the schedules of assessed valuations, tax rates, tax extensions and tax collections but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the supplemental information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the supplemental information exists, we are required to describe it in our report.

Report on Summarized Comparative Information

We previously audited County of Kendall, Illinois' November 30, 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 12, 2022. The summarized comparative information presented herein as of and for the year ended November 30, 2021 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 16, 2023 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 16, 2023

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2022

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, 2022 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 \$32,038,262 to \$226,874,478 at November 30, 2022 from \$194,836,216 at November 30, 2021.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$23,832,228 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$102,802,466, which represents a 30% increase from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$20,965,752
 - IMRF and Social Security Fund - \$3,489,006
 - Transportation Sales Tax Fund - \$10,210,741
 - Public Safety Sales Tax Fund - \$9,139,279
 - County Health and Human Services Fund - \$4,536,374
 - Courthouse Debt Service Fund - \$1,240,066
 - American Rescue Plan Act Fund - \$18,575,378
- The General Fund's total expenditures of \$24,896,501 were \$1,201,793 less than the \$26,098,294 budgeted for the 2022 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, 2022

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, 2022

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 on Internal Control 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, 2022

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, 2022**

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
Law Enforcement Operations 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
Opioid Settlement 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	Lost 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	Sheriff IL Medical Assistance Recovery Fund
IDOT CPS Grant Fund	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
Historic Preservation Fund	Judicial Facilities Construction Fund

COUNTY OF KENDALL, ILLINOIS

**Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022**

Overview of County of Kendall Financial Procedures (Continued)

Non-Major Capital Projects Funds:

Capital Improvement Fund
Animal Control Capital Improvement Fund
County Building Fund
Public Safety Capital Improvement Fund

Non-Major 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 \$226.8 million for FY2022.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2022 and 2021.

Statement of Net Position

	Governmental Activities		% Change
	2022	2021	2021-2022
Current assets	\$ 131,856,419	105,100,854	25.46%
Noncurrent assets	151,860,166	145,448,107	4.41%
Total assets	283,716,585	250,548,961	13.24%
Total deferred outflows of resources	9,401,100	11,528,303	-18.45%
Current liabilities	5,950,663	5,243,920	13.48%
Noncurrent liabilities	16,494,261	22,991,707	-28.26%
Total liabilities	22,444,924	28,235,627	-20.51%
Total deferred inflows of resources	43,798,283	39,005,421	12.29%
Net position			
Net investment in capital assets	124,725,259	122,182,224	2.08%
Restricted	73,744,291	51,443,505	43.35%
Unrestricted	28,404,928	21,210,487	33.92%
Total net position	\$ 226,874,478	194,836,216	16.44%

At the end of FY2022, total assets and deferred outflows of resources were \$293.1 million compared to \$262.1 million for FY2021.

At the end of FY2022, total liabilities and deferred inflows of resources stood at \$66.2 million versus \$67.4 million at the end of FY2021.

At the close of FY2022, County net position stood at \$226.9 million, an increase of \$32.0 million from FY2021 net position.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022

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
	2022	2021	2021-2022
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 11,645,306	11,883,272	-2.00%
Operating grants and contributions	22,754,651	24,129,624	-5.70%
Capital grants and contributions	4,701,537	4,894,018	-3.93%
General revenues:			
Property taxes	22,713,145	22,316,148	1.78%
Other taxes	29,926,328	24,793,816	20.70%
Interest	549,785	80,379	583.99%
Miscellaneous	1,658,739	432,461	283.56%
Total revenues	<u>93,949,491</u>	<u>88,529,718</u>	<u>6.12%</u>
Program expenses:			
General and administration	25,321,893	15,080,602	67.91%
Public safety	9,672,501	10,495,903	-7.84%
Judiciary and court	6,267,494	6,611,042	-5.20%
County development	574,438	1,426,989	-59.74%
Corrections	5,607,825	5,416,102	3.54%
Highways and bridges	5,728,206	10,221,081	-43.96%
Public health	8,302,528	9,998,762	-16.96%
Education	272,980	268,245	1.77%
Unallocated interest	163,364	229,800	-28.91%
Total expenses	<u>61,911,229</u>	<u>59,748,526</u>	<u>3.62%</u>
Change in net position	32,038,262	28,781,192	11.32%
Net position, beginning of year	<u>194,836,216</u>	<u>166,055,024</u>	<u>17.33%</u>
Net position, end of year	<u>\$ 226,874,478</u>	<u>194,836,216</u>	<u>16.44%</u>

Revenues increased by \$5.4 million from FY2021 to FY2022. This increase is largely related to an increase in sales tax received. 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. Income tax also increased during the current year.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022

Government-wide Financial Analysis (Continued):

Expenses increased by \$2.2 million from FY2021 to FY2022. The increase is related mostly to Road and Bridge contracts.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2022</u>	<u>2021</u>	<u>2022</u>	<u>2021</u>
General and administration	\$ 25,321,893	15,080,602	5,991,560	(4,749,999)
Public safety	9,672,501	10,495,903	6,236,988	7,564,746
Judiciary and court	6,267,494	6,611,042	3,383,689	4,005,042
County development	574,438	1,426,989	574,438	1,426,989
Corrections	5,607,825	5,416,102	2,647,678	2,254,379
Highways and bridges	5,728,206	10,221,081	804,630	5,073,299
Public health	8,302,528	9,998,762	2,743,798	2,769,111
Education	272,980	268,245	272,980	268,245
Unallocated interest	163,364	229,800	163,364	229,800
Total	<u>\$ 61,911,229</u>	<u>59,748,526</u>	<u>22,819,125</u>	<u>18,841,612</u>

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 FY2022 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2022 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$4.8 million.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by \$1.2 million.

Illinois Municipal Retirement and Social Security Fund Revenues: The IMRF and Social Security Fund received most of its revenues from property taxes. The actual revenues received exceeded budgeted revenues by \$509,049.

Illinois Municipal Retirement and Social Security Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$546,080. Required contributions to Social Security were approximately \$220,331 less than anticipated and required contributions to IMRF were approximately \$325,749 less than anticipated.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022

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 \$3,023,223.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$1,926,683. 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 \$2,804,133.

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 FY2022.

County Health and Human Services Fund Revenues: The County Health and Human Services Fund received most of its revenues from grants and property taxes. Budgeted revenues exceeded actual revenues by \$1,466,192.

County Health and Human Services Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the County Health and Human Services Fund by approximately \$495,932 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 \$127,604.

American Rescue Plan Act Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the American Rescue Plan Act Fund by approximately \$5,007,571. The primary reasons for the variance was due to lower than expected expenses for prevention in congregate settings, aid to non-profit, drinking water expenses, and public health services.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2022 the County had \$144.7 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>2022</u>	<u>2021</u>
Land and improvements	\$ 8,446,678	7,847,678
Construction in progress	3,887,772	4,755,660
Buildings and improvements	48,647,311	51,226,533
Road network	62,752,712	60,935,489
Bridge network	19,711,268	19,300,091
Vehicles	934,729	785,234
Equipment	305,248	406,486
Totals	<u>\$ 144,685,718</u>	<u>145,257,172</u>

The construction on Eldamain Road Bridge was started during FY2021 and has continued through FY2022. In FY2022, the County also started construction on the Ridge Road and Route 52 Intersection and the Ridge and Holt Traffic Signal projects. As of November 30, 2022, the County has expended \$3,887,772 related to these contracts, which has been reported as Construction in Progress, and \$599,000 which has been reported as land acquisitions.

The construction on the Ridge and Holt Road Intersection and the Caton Farm Road Bridge were completed during FY2022 and the total value of \$3,227,890 was removed from construction in progress and capitalized under road network.

The County also purchased several Public Safety vehicles during FY2022 and replaced an HVAC system. The total capitalized amount for these purchases was \$690,161.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2022

Capital Assets & Long-Term Debt (Continued)

Long-Term Debt

The County paid down \$2.44 million of existing debt during the year, leaving the County with \$17.38 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		Due in One Year
	2022	2021	
Refunding Bonds:			
Series 2016	\$ 2,070,000	3,005,000	1,020,000
Series 2017	13,050,000	13,495,000	1,375,000
Series 2019A	-	865,000	-
Series 2019B	2,260,000	2,450,000	170,000
Total	<u>\$ 17,380,000</u>	<u>19,815,000</u>	<u>2,565,000</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, 2022
 (With Comparative Figures for November 30, 2021)

	Governmental Activities		Component
	Totals		Unit
	2022	2021	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 98,214,364	74,892,718	8,832,521
Receivables:			
Property taxes	24,389,453	22,723,573	6,089,450
Due from the State of Illinois	6,097,829	5,622,630	528,181
Notes receivable	30,961	31,038	-
Lease receivable	225,282	-	-
Other receivables	2,348,510	1,371,396	57,110
Inventories	5,535	5,535	-
Prepaid expenses	544,485	453,964	26,904
Total current assets	131,856,419	105,100,854	15,534,166
Noncurrent assets:			
Notes receivable	214,040	190,935	-
Net pension asset	6,960,408	-	235,212
Capital assets:			
Land and construction in progress	12,334,450	12,603,338	69,960,845
Depreciable assets	229,381,904	224,101,086	8,959,781
Less: accumulated depreciation	(97,030,636)	(91,447,252)	(5,754,171)
Total noncurrent assets	151,860,166	145,448,107	73,401,667
Total assets	283,716,585	250,548,961	88,935,833
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	9,401,100	11,528,303	161,008
Total deferred outflows of resources	9,401,100	11,528,303	161,008
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	1,826,137	1,247,267	280,822
Accrued payroll	882,258	804,881	1,169
Refundable deposits	-	-	37,992
Accrued interest	327,526	351,100	527,492
Bonds payable - current portion	2,914,742	2,840,672	4,617,923
Total current liabilities	5,950,663	5,243,920	5,465,398
Noncurrent liabilities:			
Accrued compensated absences	819,372	976,274	31,804
Net pension obligation	-	3,425,802	-
Bonds payable	15,674,889	18,589,631	22,943,334
Total noncurrent liabilities	16,494,261	22,991,707	22,975,138
Total Liabilities	22,444,924	28,235,627	28,440,536
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	24,389,453	22,723,573	6,089,450
Unearned rent - current	45,281	-	-
Unearned rent - long-term	180,001	-	-
Unamortized gain on refunding	1,370,828	1,644,645	951,201
Deferred inflows from pensions	17,812,720	14,637,203	424,868
Total deferred inflows of resources	43,798,283	39,005,421	7,465,519
<u>Net Position</u>			
Net investment in capital assets	124,725,259	122,182,224	45,605,198
Restricted	73,744,291	51,443,505	8,107,380
Unrestricted	28,404,928	21,210,487	(521,792)
Total net position	\$ 226,874,478	194,836,216	53,190,786

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

Statement of Activities
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		Component Unit
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2022	2021	
Governmental activities:							
General control and administration	\$ 25,321,893	5,121,827	14,208,506	-	(5,991,560)	4,749,999	-
Public safety	9,653,296	1,019,695	2,438,806	-	(6,194,795)	(7,564,746)	-
Judiciary and court	6,286,699	2,464,046	429,149	-	(3,393,504)	(4,005,042)	-
County development	574,438	-	-	-	(574,438)	(1,426,989)	-
Corrections	5,607,825	2,203,897	756,250	-	(2,647,678)	(2,254,379)	-
Highways and bridges	5,728,206	155,259	66,780	4,701,537	(804,630)	(5,073,299)	-
Public health	8,302,528	703,570	4,855,160	-	(2,743,798)	(2,769,111)	-
Education	272,980	-	-	-	(272,980)	(268,245)	-
Unallocated interest expense	163,364	-	-	-	(163,364)	(229,800)	-
Total governmental activities	<u>\$ 61,911,229</u>	<u>11,668,294</u>	<u>22,754,651</u>	<u>4,701,537</u>	<u>(22,786,747)</u>	<u>(18,841,612)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,093,414</u>	<u>433,162</u>	<u>-</u>	<u>841,370</u>			<u>(818,882)</u>
General revenues:							
Taxes:							
Property taxes					22,713,145	22,316,148	6,116,752
Sales tax					22,464,949	19,300,599	-
Income tax					4,165,585	3,316,158	-
Other taxes					3,295,794	2,177,059	-
Interest					549,785	80,379	33,505
Miscellaneous					1,635,751	432,461	212,258
Total general revenues					<u>54,825,009</u>	<u>47,622,804</u>	<u>6,362,515</u>
Change in net position					32,038,262	28,781,192	5,543,633
Net position, beginning of year					<u>194,836,216</u>	<u>166,055,024</u>	<u>47,647,153</u>
Net position, end of year					<u>\$ 226,874,478</u>	<u>194,836,216</u>	<u>53,190,786</u>

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

Balance Sheet - Governmental Funds
November 30, 2022
 (With Comparative Figures for November 30, 2021)

	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	2022	2021
	<u>Assets</u>									
Cash, deposits, and investments	\$ 19,705,617	3,602,710	9,488,216	7,766,224	4,153,250	1,240,185	18,575,378	33,953,926	98,485,506	75,200,465
Receivables:										
Due from the State of Illinois	-	44,200	1,373,055	1,373,055	606,788	-	-	765,258	4,162,356	4,086,190
Notes receivable	-	-	-	-	-	-	-	245,001	245,001	221,973
Other receivables	1,912,353	-	-	-	-	-	-	436,157	2,348,510	1,371,396
Inventories	-	-	-	-	5,535	-	-	-	5,535	5,535
Prepaid expenses	109,309	-	-	-	-	-	-	435,176	544,485	453,964
Total assets	\$ 21,727,279	3,646,910	10,861,271	9,139,279	4,765,573	1,240,185	18,575,378	35,835,518	105,791,393	81,339,523
<u>Liabilities</u>										
Accounts payable	\$ 196,961	-	650,530	-	142,570	119	513	835,444	1,826,137	1,247,267
Accrued payroll	564,566	157,904	-	-	86,629	-	9,822	63,337	882,258	804,881
Overdraft payable	-	-	-	-	-	-	-	271,142	271,142	307,747
Total liabilities	761,527	157,904	650,530	-	229,199	119	10,335	1,169,923	2,979,537	2,359,895
<u>Fund Balance</u>										
Non-spendable	109,309	-	-	-	5,535	-	-	435,176	550,020	459,499
Restricted	-	3,489,006	10,210,741	9,139,279	4,530,839	1,240,066	18,565,043	26,896,843	74,071,817	51,794,605
Committed	-	-	-	-	-	-	-	7,404,146	7,404,146	4,973,663
Unassigned	20,856,443	-	-	-	-	-	-	(70,570)	20,785,873	21,751,861
Total fund balance	20,965,752	3,489,006	10,210,741	9,139,279	4,536,374	1,240,066	18,565,043	34,665,595	102,811,856	78,979,628
Total liabilities and fund balance	\$ 21,727,279	3,646,910	10,861,271	9,139,279	4,765,573	1,240,185	18,575,378	35,835,518	105,791,393	81,339,523

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, 2022
(With Comparative Figures for November 30, 2021)

	2022	2021
Total fund balance for governmental funds	\$ 102,811,856	78,979,628
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	241,716,354	236,704,424
Accumulated depreciation	(97,030,636)	(91,447,252)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(327,526)	(351,100)
Leases receivable are long-term assets that are not available in the current year and therefore, are not reported in the funds.	225,282	-
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	1,935,473	1,536,440
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	(819,372)	(976,274)
Net pension (liability) asset, net	6,960,408	(3,425,802)
Bonds, capital leases, and discounts / premiums on bonds	(18,589,631)	(21,430,303)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred inflows related to leases receivable	(225,282)	-
Deferred outflows (inflows) related to pensions	(8,411,620)	(3,108,900)
Deferred inflows related to economic gain on refunding	(1,370,828)	(1,644,645)
Net position of governmental activities	<u>\$ 226,874,478</u>	<u>194,836,216</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	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	2022	2021
	Revenues:									
Property taxes	\$ 12,515,874	3,545,340	-	-	1,452,120	-	-	5,199,811	22,713,145	22,316,148
Intergovernmental revenue	13,422,716	688,644	8,291,569	8,291,569	4,855,160	-	12,527,398	11,125,643	59,202,699	55,138,304
Fees, fines, and charges	4,974,466	-	-	-	703,480	-	-	2,582,914	8,260,860	8,983,946
Licenses and permits	1,188,218	-	-	-	-	-	-	-	1,188,218	1,247,039
Interest	311,004	23	45,887	35,064	6,640	3,918	105,495	41,754	549,785	80,379
Other revenue	220,854	15,142	885,767	-	142,377	-	6,711	364,899	1,635,750	432,461
Total revenues	32,633,132	4,249,149	9,223,223	8,326,633	7,159,777	3,918	12,639,604	19,315,021	93,550,457	88,198,277
Expenditures:										
Current:										
General control and admin.	7,464,463	946,466	-	-	-	-	2,973,711	10,568,842	21,953,482	14,428,416
Public safety	6,750,531	1,385,745	-	-	-	-	-	2,757,206	10,893,482	10,845,445
Judiciary and courts	5,142,213	801,283	-	-	-	-	-	598,130	6,541,626	6,564,061
County development	206,404	365,169	-	-	-	-	-	2,865	574,438	1,426,989
Corrections	5,203,590	477,756	-	-	-	-	-	183,258	5,864,604	5,584,085
Highways and bridges	16,562	76,397	3,142,752	-	-	-	-	4,276,746	7,512,457	13,269,832
Public health	27,029	616,304	-	-	7,231,319	-	506,634	513,900	8,895,186	10,398,243
Education	85,709	-	-	-	-	-	-	187,271	272,980	268,245
Debt service:										
Principal	-	-	-	-	-	1,380,000	-	1,055,000	2,435,000	2,335,000
Interest	-	-	-	-	-	739,750	-	123,360	863,110	961,035
Fiscal agent fees	-	-	-	-	-	1,777	-	1,540	3,317	2,484
Capital outlay	-	-	2,340,565	-	-	-	-	1,567,982	3,908,547	1,579,900
Total expenditures	24,896,501	4,669,120	5,483,317	-	7,231,319	2,121,527	3,480,345	21,836,100	69,718,229	67,663,735

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	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		2022	2021
	Excess (deficiency) of revenues over (under) expenditures	\$ 7,736,631	(419,971)	3,739,906	8,326,633	(71,542)	(2,117,609)		9,159,259	(2,521,079)
Other financing sources (uses):										
Transfers in	2,181,383	507,871	21,000	-	905,869	1,380,000	150,000	14,231,265	19,377,388	15,486,722
Transfers out	(10,823,274)	-	(75,000)	(4,611,520)	(1,153,330)	-	(946,800)	(1,767,464)	(19,377,388)	(15,486,722)
Total other financing sources (uses)	(8,641,891)	507,871	(54,000)	(4,611,520)	(247,461)	1,380,000	(796,800)	12,463,801	-	-
Net change in fund balance	(905,260)	87,900	3,685,906	3,715,113	(319,003)	(737,609)	8,362,459	9,942,722	23,832,228	20,534,542
Fund balance, beginning 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
Fund balance, end of year	\$ 20,965,752	3,489,006	10,210,741	9,139,279	4,536,374	1,240,066	18,565,043	34,665,595	102,811,856	78,979,628

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022	2021
Net change in fund balances- total governmental funds	\$ 23,832,228	20,534,542
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	2,435,000	2,358,324
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	5,011,930	7,690,947
Depreciation expense	(5,583,385)	(6,295,999)
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.		
	399,033	331,441
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	156,902	(36,592)
Change in net pension liability and deferred pension sources	5,083,490	3,464,810
Change in accrued interest payable	23,574	16,241
Amortization of bond premiums and discounts	405,673	446,662
Amortization of gain on refunding	273,817	270,816
Change in net position of governmental activities	<u>\$ 32,038,262</u>	<u>28,781,192</u>

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

Statement of Fiduciary Net Position
 November 30, 2022
 (With Comparative Figures for November 30, 2021)

	Trust Funds			Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	Custodial Funds	2022	2021
	<u>Assets</u>				
Cash, deposits, and investments	\$ 100,000	10,155	19,182,429	19,292,584	20,455,559
Due from State of Illinois	-	-	62,121	62,121	81,591
Accounts receivable	-	-	635,616	635,616	635,616
Other assets	-	-	715,611	715,611	715,611
Total assets	<u>\$ 100,000</u>	<u>10,155</u>	<u>20,595,777</u>	<u>20,705,932</u>	<u>21,888,377</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	585,731	585,731	590,595
Other liabilities	-	-	1,529,239	1,529,239	1,529,239
Accrued payroll	-	-	55,784	55,784	55,784
Custodial funds due to others	-	-	18,425,023	18,425,023	19,598,129
Total liabilities	<u>-</u>	<u>-</u>	<u>20,595,777</u>	<u>20,595,777</u>	<u>21,773,747</u>
<u>Net Position</u>					
Unrestricted	<u>\$ 100,000</u>	<u>10,155</u>	<u>-</u>	<u>110,155</u>	<u>114,630</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	Trust Funds		Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	2022	2021
	Additions	\$ -	472,747	472,747
Deductions	-	477,222	477,222	172,156
Change in net position	-	(4,475)	(4,475)	(22,156)
Net position, beginning of year	100,000	14,630	114,630	136,786
Net position, end of year	\$ 100,000	10,155	110,155	114,630

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, 2022

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, 2022

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, 2022

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 .50% sales tax are accumulated and used to cover the expenditures related to highway operations.
4. Public Safety Sales Tax Fund – Revenues from .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, 2022

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 custodial 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 IMRF & Social Security Fund, 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 2021 became due and payable in two installments, generally in June and September 2022. 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, 2022

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

D. *Property Taxes (Continued)*

The 2021 levy was approved on December 7, 2021. 2021 property taxes levied in the amount of \$22,743,354 are reflected as revenues in fiscal year 2022 and collections amounted to \$22,713,145. Amounts not collected by the Collector by November 30, 2022 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 2022 levy was approved on November 29, 2022. Property taxes levied in 2022 in the amount of \$24,389,453 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 2023.

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, 2022

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, 2022

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. 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 2022 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, 2022

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	\$	12,334,450
Other capital assets, net of accumulated depreciation		132,351,268
Less:		
Bonds payable		(18,589,631)
Unamortized gain on bond refunding		<u>(1,370,828)</u>
Total net investment in capital assets	\$	<u>124,725,259</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, 2022:

Restricted by:		
State statutes and enabling legislation	\$	49,976,950
Bond agreements		1,051,465
Grantor requirements		22,635,891
Donor requirements		<u>79,985</u>
Total restricted	\$	<u>73,744,291</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, 2022

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, 2022:

Inventory	\$ 5,535
Prepaid expenses	<u>544,485</u>
Total	<u>\$ 550,020</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, 2022:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$ 3,489,006
Transportation Sales Tax	10,210,741
Public Safety Sales Tax	9,139,279
County Health and Human Services	4,530,839
Grant imposed restrictions - American Rescue Plan Act	18,565,043
Bond agreements - Courthouse Debt Service	1,240,066

Non-major funds:

State statutes and enabling legislation	22,607,085
Bond agreements - Courthouse Debt Service	138,925
Grant imposed restrictions	4,070,848
Donor imposed restrictions	<u>79,985</u>

Total	<u>\$ 74,071,817</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022:

Nonmajor Funds:	
Payroll Clearing	\$ 40,819
HRA	1,028
Capital Improvements	2,765,159
Animal Control Capital Improvement	42,131
County Buildings	3,489,486
Public Safety Capital Improvement	1,056,133
Judicial Facilities Construction Fund	9,390
Total	<u>\$ 7,404,146</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, 2022

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, 2022 as follows:

Major Funds:	
General Fund	\$ 20,856,443
Nonmajor Funds:	
Tuberculosis Fund	(9,141)
Law Library Fund	(17,774)
County Clerk Death Certificate Fund	(1,647)
HIDTA Grant Fund	(35,021)
Adult Redeploy Illinois Fund	(2,643)
Family Violence Coord. Council Grant Fund	(4,344)
	<hr/>
Total Unassigned Fund Balance	<u>\$ 20,785,873</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. *Change in Accounting Standards*

During the year ended November 30, 2022, the County implemented GASB 87 – Leases, which established a single model for lease accounting based on the foundational principles that leases are financings of the right to use an underlying asset. At November 30, 2022, the County recorded lease receivable of \$225,282 and unearned rent of \$225,282 for leases where the County is the lessor.

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

Q. 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.

R. 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.

S. 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

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.

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, 2022, none of the County's bank balance of \$72,727,520, 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, 2022, the County's investments were as follows:

	<u>Total</u>
Certificates of Deposit	\$ 73,860
Illinois Funds Money Market	21,105,300
Money Market Mutual Funds	<u>4,391,136</u>
Total investments	<u>\$ 25,570,296</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

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:

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Certificates of Deposit	\$ -	73,860	-	-	73,860
Illinois Funds Money Market	21,105,300	-	-	-	21,105,300
Money Market Mutual Funds	4,391,136	-	-	-	4,391,136
Total	<u>\$ 25,496,436</u>	<u>73,860</u>	<u>-</u>	<u>-</u>	<u>25,570,296</u>

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.

Investment Type	Total	AAAm	Unrated
Certificates of Deposit	\$ 73,860	-	73,860
Illinois Funds Money Market	21,105,300	21,105,300	-
Money Market Mutual Fund	4,391,136	4,391,136	-
Total	<u>\$ 25,570,296</u>	<u>25,496,436</u>	<u>73,860</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, 2022, there are no investments with custodial credit risk in that all of its investments are insured.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

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 \$73,860, are the only investments measured at fair value as of November 30, 2022.

The fair value of certificates of deposit at November 30, 2022, 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, 2022

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2022 was as follows:

	Primary Government			
	Balance as of December 1, 2021	Additions	Deletions / Transfers	Balance as of November 30, 2022
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,847,678	599,000	-	8,446,678
Construction in progress	4,755,660	2,360,002	(3,227,890)	3,887,772
Total capital assets not being depreciated	<u>12,603,338</u>	<u>2,959,002</u>	<u>(3,227,890)</u>	<u>12,334,450</u>
Capital assets being depreciated:				
Buildings and improvements	105,761,959	261,711	-	106,023,670
Road network	80,361,312	3,494,336	-	83,855,648
Bridge network	26,845,318	981,059	-	27,826,377
Vehicles	4,685,396	522,602	-	5,207,998
Equipment	6,447,101	21,110	-	6,468,211
Total capital assets	<u>224,101,086</u>	<u>5,280,818</u>	<u>-</u>	<u>229,381,904</u>
Less accumulated depreciation:				
Buildings and improvements	54,535,425	2,840,934	-	57,376,359
Road network	19,425,823	1,677,113	-	21,102,936
Bridge network	7,545,227	569,882	-	8,115,109
Vehicles	3,900,164	373,105	-	4,273,269
Equipment	6,040,613	122,350	-	6,162,963
Total accumulated depreciation	<u>91,447,252</u>	<u>5,583,384</u>	<u>-</u>	<u>97,030,636</u>
Total capital assets being depreciated, net	<u>132,653,834</u>	<u>(302,566)</u>	<u>-</u>	<u>132,351,268</u>
Governmental activities capital assets, net	<u>\$ 145,257,172</u>	<u>2,656,436</u>	<u>(3,227,890)</u>	<u>144,685,718</u>

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

Governmental activities	
General control and administration	\$ 2,065,243
Judiciary and court related	618,121
Highways and bridges	2,375,952
Public health	111,275
Public safety	412,793
Total governmental activities	<u>\$ 5,583,384</u>

Significant capital additions for the year include several vehicle purchases, land acquisitions for road projects, and completion of various road construction projects. See Note 14 regarding significant construction contracts in progress at November 30, 2022.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2022 is as follows:

Governmental Activities:	Begining Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 19,815,000	-	2,435,000	17,380,000	2,565,000
Net premium on bonds	1,615,303	-	405,672	1,209,631	349,742
Total bonds payable	<u>\$ 21,430,303</u>	<u>-</u>	<u>2,840,672</u>	<u>18,589,631</u>	<u>2,914,742</u>
Net pension obligation (asset)	<u>\$ 3,425,802</u>	<u>-</u>	<u>10,386,210</u>	<u>(6,960,408)</u>	<u>-</u>
Compensated absences	<u>\$ 976,274</u>	<u>1,032,759</u>	<u>1,189,661</u>	<u>819,372</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022 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 11/30/22</u>
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	\$ 2,070,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	13,050,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	2,260,000
Total					<u>\$ 17,380,000</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. The bonds were paid in full as of November 30, 2022.

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, 2022

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
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	3,070,000	221,260
2028-2032	3,325,000	168,863
	<u>\$ 17,380,000</u>	<u>2,642,988</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, 2022:

Assessed valuation (2021)	<u>\$ 3,781,079,971</u>
Statutory debt limitation (5.750%)	\$ 217,412,098
Amount of debt applicable to debt limitation	
County	17,380,000
KCFPD	<u>26,925,000</u>
Total amount of debt applicable to debt limitation	<u>44,305,000</u>
Legal Debt Margin	<u>\$ 173,107,098</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2022**

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, 2022

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, 2021, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	225	54	12
Inactive, non-retired members	241	39	3
Active members	<u>260</u>	<u>96</u>	<u>4</u>
Total	<u><u>726</u></u>	<u><u>189</u></u>	<u><u>19</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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 2021 and the fiscal year ended November 30, 2022 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 2021	8.95%	23.14%	37.40%	N/A
Employer required contribution rate for 2022	6.97%	19.93%	29.90%	N/A
Actual contributions for 2021:				
County	\$ 1,076,736	2,384,525	152,067	3,613,328
Forest Preserve District	35,974	-	-	35,974
KenCom	143,221	-	-	143,221
Total	<u>\$ 1,255,931</u>	<u>2,384,525</u>	<u>152,067</u>	<u>3,792,523</u>
Actual contributions for fiscal year 2022:				
County	\$ 1,140,633	1,875,704	133,061	3,149,398
Forest Preserve District	38,048	-	-	38,048
KenCom	151,659	-	-	151,659
Total	<u>\$ 1,330,340</u>	<u>1,875,704</u>	<u>133,061</u>	<u>3,339,105</u>

Payable to the Pension Plan

At November 30, 2022, the County had \$100,516 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2022.

Net Pension Liability (Asset)

At December 31, 2021, 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	\$ 62,108,890	72,383,926	6,446,634	140,939,450	1,776,314	7,080,413	132,082,723
Plan Fiduciary Net Position	70,333,098	71,663,657	7,075,875	149,072,630	2,011,526	8,017,973	139,043,131
Net Pension Liability (Asset)	<u>\$ (8,224,208)</u>	<u>720,269</u>	<u>(629,241)</u>	<u>(8,133,180)</u>	<u>(235,212)</u>	<u>(937,560)</u>	<u>(6,960,408)</u>

The net pension liabilities were measured as of December 31, 2021, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2021. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2021.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2021, 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, 2021.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2020	\$ 131,460,559	128,571,417	2,889,142
Changes for the year:			
Service cost	2,957,776	-	2,957,776
Interest on the total pension liability	9,451,554	-	9,451,554
Benefit changes	-	-	-
Differences between expected and actual experience	2,215,919	-	2,215,919
Assumption changes	-	-	-
Employer contributions	-	3,792,523	(3,792,523)
Employee contributions	-	1,354,941	(1,354,941)
Net plan investment income	-	21,180,448	(21,180,448)
Benefit payments and refunds	(5,146,358)	(5,146,358)	-
Other	-	(680,341)	680,341
Net changes	<u>9,478,891</u>	<u>20,501,213</u>	<u>(11,022,322)</u>
Balances at December 31, 2021	<u>\$ 140,939,450</u>	<u>149,072,630</u>	<u>(8,133,180)</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2021:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%.
- 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 2020 valuation according to an experience study from years 2017 to 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

Actuarial Assumptions - Continued

- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- 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, 2021:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	39%	1.90%
International Equity	15%	3.15%
Fixed Income	25%	(0.60)%
Real Estate	10%	3.30%
Alternative Investments	10%	1.70-5.50%
Cash Equivalent	<u>1%</u>	(0.90)%
Total	100%	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2021 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	1.84%	1.84%	1.84%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	Regular Plan		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 69,757,326	62,108,890	56,102,216
Plan Fiduciary Net Position	70,333,098	70,333,098	70,333,098
Net Pension Liability/(Asset)	<u>\$ (575,772)</u>	<u>(8,224,208)</u>	<u>(14,230,882)</u>
Primary Government	\$ (493,667)	(7,051,436)	(12,201,558)
KCFPD	(16,467)	(235,212)	(407,003)
KenCom	(65,638)	(937,560)	(1,622,321)
Total	<u>\$ (575,772)</u>	<u>(8,224,208)</u>	<u>(14,230,882)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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	\$ 83,122,300	72,383,926	63,671,549
Plan Fiduciary Net Position	71,663,657	71,663,657	71,663,657
Net Pension Liability/(Asset)	<u>\$ 11,458,643</u>	<u>720,269</u>	<u>(7,992,108)</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 7,191,068	6,446,634	5,824,074
Plan Fiduciary Net Position	7,075,875	7,075,875	7,075,875
Net Pension Liability/(Asset)	<u>\$ 115,193</u>	<u>(629,241)</u>	<u>(1,251,801)</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 160,070,694	140,939,450	125,597,839
Plan Fiduciary Net Position	149,072,612	149,072,630	149,072,612
Net Pension Liability/(Asset)	<u>\$ 10,998,082</u>	<u>(8,133,180)</u>	<u>(23,474,773)</u>
Primary Government	\$ 9,429,756	(6,960,408)	(20,116,402)
KCFPD	314,545	(235,212)	(682,247)
KenCom	1,253,781	(937,560)	(2,676,124)
Total	<u>\$ 10,998,082</u>	<u>(8,133,180)</u>	<u>(23,474,773)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, the total pension expense for all plans was \$1,461,070, of which \$1,528,786 was recognized by the Primary Government, (\$12,947) was recognized by the Component Unit, and (\$51,605) was recognized by KenCom. At November 30, 2022, 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	\$ 3,343,789	659,931
Changes in assumptions	1,042,137	18,331,165
Net difference between projected and actual earnings on pension plan investments	2,498,336	727,994
Total deferred amounts to be recognized in pension expense in future periods	6,884,262	19,719,090
Contributions subsequent to the measurement date	3,239,390	-
Total deferred amounts related to pensions	<u>\$ 10,123,652</u>	<u>19,719,090</u>

In the table above, \$3,239,390 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, 2023. 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
2022	\$ (1,455,321)	(815,256)	(278,090)	(2,548,667)
2023	(2,885,870)	(2,060,400)	(351,950)	(5,298,220)
2024	(1,647,905)	(1,060,774)	(230,248)	(2,938,927)
2025	(1,154,537)	(844,702)	(138,783)	(2,138,022)
2026	-	89,008	-	89,008
Thereafter	-	-	-	-
Total	<u>\$ (7,143,633)</u>	<u>(4,692,124)</u>	<u>(999,071)</u>	<u>(12,834,828)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

Deferred outflows and inflows for the total Plan were allocated based on the percentage of the calendar year 2021 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ (9,401,100)	(161,008)	(561,544)	(10,123,652)
Deferred inflows	17,812,720	424,868	1,481,502	19,719,090
Net deferred outflows/(inflows)	<u>\$ 8,411,620</u>	<u>263,860</u>	<u>919,958</u>	<u>9,595,438</u>

The Regular Plan reported \$1,293,087 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 2021 calendar year contributions as follows:

Primary Government	\$ 1,129,426
KCFPD	37,847
KenCom	<u>125,814</u>
Total contributions subsequent to the measurement date	<u>\$ 1,293,087</u>

NOTE 8: OTHER POST - EMPLOYMENT 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, 2022.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 9: LEASE RECEIVABLE

The County is reporting lease receivables of \$225,282 at November 30, 2022. For the year ended November 30, 2022, the County reported lease revenue of \$86,250 related to lease payments received.

The lease is summarized as follows:

Lease	Lease Receivable	Lease Revenue
KenCom	\$ 225,282	86,250

The County has a lease agreement with KenCom for the basement of the Public Safety Center which is effective September 1, 2012 through August 31, 2022, and provides for the option of two five-year extensions. Under the original lease, KenCom is to pay \$100,000 annually in quarterly installments of \$25,000. In fiscal year 2020, KenCom exercised the first option which extended the lease through August 31, 2027. This extension calls for an annual rent payment of \$45,000 made in quarterly installments and an annual increase of 2.5% with 0% interest. Through the lease payments, KenCom will reimburse the County for costs incurred to construct the build-out of the Public Safety Center basement for emergency 911 purposes. The balance due on this lease at November 30, 2022 is \$225,282.

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

Fiscal Year Ending November 30,	Principal
2023	\$ 45,281
2024	46,412
2025	47,572
2026	48,763
2027	37,254
Total	\$ 225,282

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, the outstanding balance was \$245,001.

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

Fiscal Year Ending November 30,	Principal
2023	\$ 30,961
2024	29,233
2025	30,105
2026	31,005
2027	31,933
2028-2032	63,280
2033-2035	28,483
	<u>\$ 245,001</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2022	Actual 2022	Excess
Tuberculosis Fund	\$ 15,000	19,915	4,915
Law Library Fund	67,584	73,044	5,460
GIS - Recorder Fund	53,104	53,309	205
Restricted for WIC Fund*	-	1,082	1,082
Coroner's Special Fees Fund	30,000	32,300	2,300
Sheriff E-Ticket Fund	390	844	454
Sheriff FTA Fund	6,000	7,804	1,804
Salt Storage Building Maintenance Fund*	-	990	990
County Clerk Death Certificate Surcharge Fund	1,532	2,349	817
Sheriff's Range Fund	17,250	17,502	252
Cook County Reimbursement Fund	5,600	7,868	2,268
Sheriff Special Assignment Fund	34,000	38,202	4,202
Drug Forfeiture Fund	1,500	2,435	935
Loss Revenue Fund	523,360	653,885	130,525
Nucelar Grant Fund	42,562	42,994	432
Juvenile Justice Grant Fund*	-	2,971	2,971
IDOT CPS Grant Fund*	-	7,175	7,175
Payroll Clearing Fund*	-	2,395	2,395
Animal Control Capital Improvement Fund	12,500	16,526	4,026
Administrative Debt Service Fund	279,885	280,005	120
Courthouse Debt Service Fund	2,120,750	2,121,527	777

*No budget adopted for this fund for the year ended November 30, 2022

Deficit Fund Equity

As of November 30, 2022, the Tuberculosis Fund (\$9,141), Law Library Fund (\$17,774), County Clerk Death Certificate Surcharge Fund (\$1,647), HIDTA Grant Fund (\$35,021), Adult Redeploy Illinois Fund (\$2,643), and Family Violence Coordinator Council Grant Fund (\$4,344) had deficit fund balances.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

NOTE 12: INTER-FUND TRANSACTIONS

Below are the inter-fund transfers for the year ended November 30, 2022:

<u>Fund</u>	<u>Transfer from Other Funds</u>	<u>Transfer to Other Funds</u>
Governmental Activities:		
Major Funds:		
General	\$ 2,181,383	10,823,274
IMRF and Social Security	507,871	-
Transportation Sales Tax	21,000	75,000
Public Safety Sales Tax	-	4,611,520
County Health and Human Service	905,869	1,153,330
Courthouse Debt Service	1,380,000	-
American Rescue Plan Act	150,000	946,800
Non-major Funds	<u>14,231,265</u>	<u>1,767,464</u>
	<u>\$19,377,388</u>	<u>19,377,388</u>

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

NOTE 13: RISK MANAGEMENT

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2022

NOTE 13: RISK MANAGEMENT – (CONTINUED)

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, 2021, the County signed a contract for the Ridge and Holt Road Intersection project. As of November 30, 2022, this project has been completed and the County has expended \$2.4 million related to this contract, of which \$2.4 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 signed a contract for the Caton Farm Road Bridge project. As of November 30, 2022, this project has been completed and the County has expended \$948,830 related to this contract, of which \$948,830 has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2022, the County began several projects that are reported as Construction in Progress on the government-wide financial statements. These projects included the Ridge Road and Route 52 Intersection, the Eldamain Road Bridge, and the Ridge and Holt Traffic Signal project. The Construction in Progress related to these projects totaled \$3.9 million.

NOTE 15: DYNEGY AGREEMENT

Dynergy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynergy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynergy entered into an intergovernmental agreement to resolve this dispute. For tax year 2011, the equalized assessed valuation of the property was \$100. For tax years 2012-2022, the parties agree that the equalized assessed valuation of the property shall be \$100,000. As a result of the reduction in equalized assessed valuation in current and future tax years, Dynergy waives its right to collect any refunds attributable to the assessed values agreed upon.

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES

During the fiscal year ended 2022, the County implemented Governmental Accounting Standards Board (GASB) Statement No. 87, *Leases*. GASB Statement No. 87 enhances the relevance and consistency of information of the government's leasing activities. It establishes requirements for lease accounting based on the principle that leases are financings of the right to use an underlying asset. A lessee is required to recognize a lease liability and an intangible right to use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. These changes were incorporated in the County's November 30, 2022 financial statements and had no effect on the beginning net position of the County.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022, KCFPD's bank balance was \$8,549,683 and fully collateralized.

Investments

As of November 30, 2022, the KCFPD's investments were as follows:

	Statement of Net Position
Local Gov't Investment Pool	\$ 131,818
Total Investments	\$ 131,818

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				
	1 year or less	1-5 years	5-10 years	>10 years	Total
Local Gov't Investment Pool	\$ 131,818	-	-	-	131,818
Total	\$ 131,818	-	-	-	131,818

Credit Risk

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

	Component Unit (KCFPD)		
Investment Type	Total	AAAm	Unrated
Local Gov't Investment Pool	\$ 131,818	131,818	-
Total	\$ 131,818	131,818	-

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022 was as follows:

	Balance as of December 1, 2021	Additions	Deletions / Transfers	Balance as of November 30, 2022
Capital assets not being depreciated:				
Land	\$ 69,104,181	135,167	-	69,239,348
Construction in Process	-	721,497	-	721,497
Total capital assets not being depreciated	<u>69,104,181</u>	<u>856,664</u>	<u>-</u>	<u>69,960,845</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	2,993,107	208,495	-	3,201,602
Buildings	1,917,220	155,674	-	2,072,894
Equipment	431,616	17,779	-	449,395
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>5,372,223</u>	<u>381,948</u>	<u>-</u>	<u>5,754,171</u>
Total capital assets being depreciated, net	<u>3,587,558</u>	<u>(381,948)</u>	<u>-</u>	<u>3,205,610</u>
Total capital assets, net	<u>\$ 72,691,739</u>	<u>474,716</u>	<u>-</u>	<u>73,166,455</u>

Depreciation expense of \$381,948 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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, 2022:

Assessed valuation (2021)	<u>\$ 3,781,079,971</u>
Statutory debt limitation (5.750%)	\$ 217,412,098
Amount of debt applicable to debt limitation	
County	17,380,000
KCFPD	<u>26,925,000</u>
Total amount of debt applicable to debt limitation	<u>44,305,000</u>
Legal Debt Margin	<u>\$ 173,107,098</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2022 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 30,730,000	-	3,805,000	26,925,000	4,360,000
Net premium on bonds	988,986	-	352,729	636,257	257,923
Total bonds payable	<u>31,718,986</u>	<u>-</u>	<u>4,157,729</u>	<u>27,561,257</u>	<u>4,617,923</u>
Compensated absences	30,676	21,433	20,305	31,804	-
Governmental activity					
Long-term liabilities	<u>\$ 31,749,662</u>	<u>21,433</u>	<u>4,178,034</u>	<u>27,593,061</u>	<u>4,617,923</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, 2022

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

General obligation bonds outstanding at November 30, 2022 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 11/30/22</u>
Series 2012	4/10/2012	\$ 2,925,000	2.00-3.00	1/1/2023	\$ 430,000
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	8,880,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,500,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	7,915,000
Series 2021	7/15/2021	1,200,000	2.00-4.00	1/1/2041	1,200,000
Total					<u>\$ 26,925,000</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>
2023	\$ 430,000	18,975	448,975
	<u>\$ 430,000</u>	<u>18,975</u>	<u>448,975</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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
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>\$ 8,880,000</u>	<u>1,484,770</u>	<u>10,364,770</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
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>\$ 8,500,000</u>	<u>802,281</u>	<u>9,302,281</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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
2023	\$ 3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 7,915,000</u>	<u>406,625</u>	<u>8,321,625</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
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>336,902</u>	<u>1,536,902</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2022

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

LONG-TERM DEBT – (CONTINUED)

Debt Defeasance

Prior Year Defeasance

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

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 16, 2023, 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, 2022 as a result of events occurring between December 1, 2022 and May 16, 2023.

REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 27,841,990	27,791,680	32,633,132	29,082,751
Expenditures	26,013,049	26,098,294	24,896,501	24,080,157
Excess (deficiency) of revenues over (under) expenditures	1,828,941	1,693,386	7,736,631	5,002,594
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
Coroner	-	2,925	2,925	-
Animal Control	40,000	40,000	40,000	40,000
Court Security	27,000	27,000	23,875	19,226
GIS Mapping	13,560	13,560	13,560	13,560
Circuit Clerk Court Operations	45,000	45,000	45,000	-
Child Support	75,500	75,500	75,500	-
County Clerk Document Storage	75,000	75,000	75,000	-
Circuit Clerk Document Storage	55,000	55,000	55,000	-
Court Automation	28,000	28,000	28,000	-
County Building	-	-	-	164,019
Total transfers in	2,181,583	2,184,508	2,181,383	2,065,328

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-1
(CONTINUED)

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022			2021
	Original Appropriations	Final Appropriations	Actual	Actual
Transfers out:				
Administrative Debt Service	\$ (116,000)	(116,000)	(116,000)	(116,000)
Capital Improvement	(150,000)	(1,150,000)	(1,150,000)	(245,000)
Public Safety Capital Improvement	-	(500,000)	(500,000)	-
Economic Development	-	-	-	(61,400)
Kendall Area Transit	(25,500)	(25,500)	(25,500)	(25,500)
27th Payroll	(80,000)	(580,000)	(580,000)	(70,000)
Mental Health Treatment	-	(300,000)	(300,000)	-
Building	(35,000)	(1,035,000)	(1,035,000)	(180,333)
2020 Census	-	-	-	(43)
County Election	(100,000)	(600,000)	(600,000)	(400,000)
Historic Preservation	-	(12,750)	(12,750)	-
Tax Sale Automation	-	-	-	(5,018)
State's Attorney Drug Enforcement	-	-	-	(12,738)
Probation	-	-	-	(11,527)
Court Security	-	-	-	(9,149)
Circuit Clerk Automation	-	-	-	(6,850)
Coroner	-	-	-	(3,193)
Veteran's Assistance Commission	-	-	-	(2,686)
Health Care	(3,504,024)	(6,504,024)	(6,504,024)	(4,150,000)
Animal Control Capital Improvements	-	-	-	(2,217)
Courthouse Debt Service	-	-	-	(180,000)
Total transfers out	(4,010,524)	(10,823,274)	(10,823,274)	(5,481,654)
Total other financing sources (uses)	(1,828,941)	(8,638,766)	(8,641,891)	(3,416,326)
Net change in fund balance	\$ -	(6,945,380)	(905,260)	1,586,268
Fund balance, beginning of year			21,871,012	20,284,744
Fund balance, end of year			\$ 20,965,752	21,871,012

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 12,513,825	12,513,825	12,515,874	11,643,451
Intergovernmental:				
Retailers' occupation tax	583,000	583,000	965,129	735,649
County supplemental sales tax	3,228,750	3,228,750	4,517,649	4,035,899
Illinois income tax	2,574,336	2,574,336	4,165,585	3,316,158
Illinois replacement tax	465,000	465,000	1,377,287	680,696
State use tax	950,000	950,000	1,030,054	1,015,542
Cannabis tax	25,000	25,000	41,812	36,044
HIDTA reimbursement	37,745	37,745	43,946	35,860
State's attorney salary	161,962	161,962	163,820	158,993
Pretrial officer salary	157,838	157,838	120,314	-
Probation officer salary	795,298	795,298	736,954	728,964
Supervisor of assessments	46,125	46,125	47,042	46,125
Election judges	25,000	25,000	10,035	10,350
Probation board and care	2,000	2,000	17	1,590
Public defender salary	145,766	145,766	111,379	108,484
Probation officer salary	23,000	23,000	19,296	23,465
State's attorney miscellaneous revenue	1,000	1,000	200	115
State's attorney grant reimbursement	135,000	-	-	-
Drug Court grant	-	-	-	11,500
ESDA reimbursement from IEMA	60,000	60,000	72,197	47,669
Total intergovernmental	9,416,820	9,281,820	13,422,716	10,993,103
Fees, fines, and charges:				
County treasurer	21,000	21,000	16,937	23,448
County clerk and recorder	350,000	350,000	375,224	590,882
Circuit court clerk	1,370,000	1,407,250	1,451,680	1,249,111
Sheriff	115,000	158,940	140,011	81,296
Sheriff - miscellaneous	3,500	3,500	21,334	10,333
Zoning board of appeals	10,000	10,000	12,410	24,541
Corrections department	255,500	255,500	515,980	231,080
State's Attorney trial fee	500	500	-	325
Technology	-	1,000	8,791	3,858
KenCom technology reimbursement	92,700	92,700	87,527	92,700
Circuit clerk GPS service fee	5,500	5,500	1,606	6,028
Circuit court system fee	6,500	6,500	4,391	8,668
Public defender fee	4,050	4,050	9,921	8,524
Sheriff's bond fee	14,400	14,400	19,120	18,327
Fines and forfeitures	276,700	276,700	387,742	283,805
Property tax late payment penalties	325,000	325,000	441,436	381,059
Periodic imprisonment fee	15,000	15,000	15,143	15,118
Merit commission fee	2,000	2,000	21,501	3,061

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ -	-	-	462
Security detail income	34,000	34,000	13,678	17,747
Federal inmate revenue	1,898,000	1,898,000	1,381,280	1,845,600
Federal mileage reimbursement	6,578	6,578	3,261	5,888
Federal inmate transport fees	64,132	64,132	45,493	73,327
Total fees, fines, and charges	<u>4,870,060</u>	<u>4,952,250</u>	<u>4,974,466</u>	<u>4,975,188</u>
Licenses and permits:				
Liquor licenses	21,500	21,500	23,103	25,000
Zoning, planning, and building permits	75,000	75,000	141,882	149,129
PB&Z - recording fees	1,200	1,200	1,005	2,546
County real estate transfer tax	450,000	450,000	683,759	695,432
Franchise tax	307,575	307,575	338,469	374,932
Total licenses and permits	<u>855,275</u>	<u>855,275</u>	<u>1,188,218</u>	<u>1,247,039</u>
Interest on investments	<u>40,000</u>	<u>40,000</u>	<u>311,004</u>	<u>26,220</u>
Other revenue:				
Postage reimbursements	50,000	50,000	104,547	52,233
Recorder's miscellaneous	40,000	40,000	52,969	70,179
Compost fees	20,000	20,000	133	1,394
Assessment office miscellaneous	3,000	3,000	5,625	114
Technology municipality reimbursement	-	2,500	1,496	-
Facility management miscellaneous	-	-	2,454	6,288
UCCI reimbursements	3,000	3,000	5,985	4,086
Other revenues	30,010	30,010	47,645	63,456
Total other revenue	<u>146,010</u>	<u>148,510</u>	<u>220,854</u>	<u>197,750</u>
Total revenues	<u>\$ 27,841,990</u>	<u>27,791,680</u>	<u>32,633,132</u>	<u>29,082,751</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Facilities management	\$ 1,224,708	1,224,708	1,219,041	1,223,989
Building and zoning	224,203	224,203	207,236	203,992
County Clerk and Recorder	185,165	185,165	165,766	164,569
County Board	202,518	202,518	203,121	195,570
Regional Office of Education	89,789	89,789	85,709	80,966
Farmland Review Board	353	353	115	117
Corrections	5,328,179	5,328,179	5,203,505	5,171,636
Sheriff	6,767,828	6,767,828	6,448,714	6,464,580
Merit Commission	24,181	24,181	57,765	38,953
Circuit Court Judge	343,617	343,617	359,859	351,649
Circuit Court Clerk	988,606	1,025,856	1,004,255	743,349
Coroner	198,233	201,158	205,874	183,663
Combined court services	1,324,982	1,324,982	1,255,548	1,222,752
Public Defender	556,479	576,549	554,351	560,572
State's Attorney	1,713,443	1,713,443	1,683,199	1,599,364
Utilities	790,759	790,759	784,802	822,491
Board of Review	80,785	80,785	70,285	64,649
County Treasurer	511,437	511,437	488,211	584,894
Soil and water conservation	50,000	50,000	50,000	50,000
Auditing and accounting	127,965	127,965	94,482	105,790
General insurance and bonds	7,000	7,000	4,486	3,965
KenCom IGA	2,042,701	2,042,701	2,042,701	1,967,357
Property tax services	90,000	90,000	73,523	86,045
Chief county assessor's office	330,325	330,325	344,767	326,340
Election costs	1,024,045	1,024,045	965,299	481,321
Capital expenditures	-	-	-	47,775
Emergency management agency	90,985	90,985	90,417	131,293
Office of administrative services	431,058	431,058	432,182	356,996
Technology services	728,567	728,567	655,914	725,946
CASA contractual services	12,000	12,000	12,000	12,000
Budget book software	-	25,000	18,750	-
Jury commission	64,700	64,700	57,416	50,528
Postage county building	55,500	55,500	57,208	57,046
Total expenditures	\$ 26,013,049	26,098,294	24,896,501	24,080,157

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022			2021
	Original Appropriations	Final Appropriations	Actual	Actual
Facilities management:				
Salaries:				
Office head	\$ 116,440	116,440	103,377	113,760
Maintenance	371,260	371,260	372,920	362,480
Project manager	80,000	80,000	47,077	42,269
Clerical	44,448	44,448	45,619	42,515
Overtime	10,300	10,300	14,793	18,129
Office supplies	200	200	-	-
Mileage	800	800	747	748
Training	500	500	-	-
County supplies	135,000	135,000	160,801	135,248
Postage	50	50	79	-
Cellular phones	9,250	9,250	8,776	7,945
Equipment maintenance and repairs	67,500	67,500	67,255	74,621
Vehicle maintenance	3,750	3,750	7,750	4,497
Equipment rental	1,000	1,000	864	1,344
Contractual services	384,210	384,210	388,983	420,433
Total facilities management	1,224,708	1,224,708	1,219,041	1,223,989
Building and zoning:				
Salaries:				
Planners	74,079	74,079	74,364	72,373
Compliance officers	72,309	72,309	64,685	64,513
Clerical	29,640	29,640	21,533	20,880
ZBA per diem	3,200	3,200	3,344	2,944
Mileage	50	50	-	-
Supplies	2,000	2,000	2,204	1,881
Postage	1,200	1,200	2,271	1,521
Equipment	600	600	513	290
Plumbing inspection	14,000	14,000	14,390	14,700
Vehicle maintenance and repairs	2,500	2,500	3,322	2,492
Training	2,500	2,500	76	-
Dues	775	775	633	728
Conferences	500	500	613	290
Engineering consultants	13,500	13,500	14,311	9,190
Regional plan commission	500	500	422	11
Legal publications	1,500	1,500	319	826
Cellular phone	1,500	1,500	1,316	1,246
NPDES annual permit fee	1,100	1,100	1,000	1,000
Recording expenditures	1,200	1,200	1,145	2,134
Zoning board of appeals	500	500	13	12

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 500	500	409	310
Ad hoc zoning	500	500	243	-
Refunds	50	50	110	6,651
Total building and zoning	224,203	224,203	207,236	203,992
County Clerk and Recorder:				
Salaries:				
Office head	105,507	105,507	105,913	103,330
Other	38,968	38,968	38,119	39,256
Temporary	12,000	12,000	-	1,650
Mileage	500	500	500	367
Supplies	10,000	10,000	9,860	8,804
Postage	8,000	8,000	6,281	5,529
Dues	790	790	790	790
Conferences	500	500	-	259
Books and subscriptions	50	50	-	-
Legal publications	1,200	1,200	853	746
Contractual services	4,500	4,500	300	688
Birth and death registration	3,150	3,150	3,150	3,150
Total County Clerk and Recorder	185,165	185,165	165,766	164,569
County Board:				
Salaries:				
Chairman	21,963	21,963	22,058	21,920
Board members	159,867	159,867	160,454	159,408
Mileage	1,500	1,500	192	-
Dues and memberships	10,000	10,000	8,966	9,686
Conferences	2,000	2,000	1,691	1,188
Liquor commissioner	1,188	1,188	1,191	1,188
Miscellaneous	6,000	6,000	8,569	2,180
Total County Board	202,518	202,518	203,121	195,570
Regional Office of Education:				
Salaries and benefits	64,743	64,743	64,743	60,386
Expenditure reimbursements	25,046	25,046	20,966	20,580
Total Regional Office of Education	89,789	89,789	85,709	80,966

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Farmland Review Board:				
Salaries - per diem	\$ 180	180	-	-
Mileage	20	20	-	-
Publications	153	153	115	117
Total Farmland Review Board	353	353	115	117
Corrections:				
Salaries:				
Deputies	3,656,852	3,656,852	3,317,692	3,488,741
Clerical	144,540	144,540	139,845	103,846
Overtime	92,194	92,194	232,952	158,662
Commander / sergeant	902,222	902,222	883,852	883,923
Prisoner transport	13,800	13,800	11,608	12,048
Contractual services	465,771	465,771	535,971	447,313
Medical expenditures	50,000	50,000	78,785	75,367
Food services	2,800	2,800	2,800	1,736
Total corrections	5,328,179	5,328,179	5,203,505	5,171,636
Sheriff				
Salaries:				
Sheriff	131,820	131,820	132,327	129,099
Chief / Commander	550,643	550,643	503,546	479,348
Deputies	3,909,810	3,909,810	3,580,558	3,817,382
Sergeants	716,785	716,785	701,221	727,914
Overtime	188,698	188,698	346,616	289,225
Security detail	34,000	34,000	10,161	9,073
Clerical	553,879	553,879	549,064	486,282
Part-time deputies	85,860	85,860	26,764	21,732
Telephone	40,286	40,286	35,318	39,452
Contractual services	89,469	89,469	84,428	59,031
Mileage and auto fuel	170,327	170,327	189,743	126,299
Office supplies	8,041	8,041	8,228	8,071
Postage	1,500	1,500	1,500	2,500
Canine expenditures	2,000	2,000	1,301	1,908
Major Crimes Taskforce	-	-	-	1,000
Equipment maintenance and repairs	23,500	23,500	18,885	24,258
Vehicle maintenance and repairs	50,569	50,569	61,217	68,229
Training	45,604	45,604	44,198	45,002
Dues and conferences	27,598	27,598	23,952	27,364
Legal publications and printing	1,911	1,911	2,077	1,019
Police supplies	33,115	33,115	27,683	16,423
Weapons and ammunition	18,160	18,160	21,777	18,527
Uniforms	28,440	28,440	31,774	28,066
Contract expenditures	40,450	40,450	31,426	22,216
Investigations	11,032	11,032	11,744	9,900

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Sheriff (continued):				
Subscriptions	\$ 361	361	401	-
Special response team	-	-	-	2,000
Drug testing	1,210	1,210	45	998
Employee recognition	2,760	2,760	2,760	2,262
Total Sheriff	6,767,828	6,767,828	6,448,714	6,464,580
Merit Commission	24,181	24,181	57,765	38,953
Circuit court judge:				
Salaries:				
Court administrator	56,725	56,725	54,068	47,671
Bailiffs	102,000	102,000	101,397	100,263
Overtime	3,000	3,000	17	-
Judges	3,392	3,392	3,666	3,392
Training	2,000	2,000	-	495
Supplies	7,500	7,500	6,389	3,092
Conferences	5,000	5,000	-	5,282
Postage	31,500	31,500	30,321	30,008
Court reporter and transcripts	3,000	3,000	1,181	3,521
Judges' insurance	2,000	2,000	-	3,968
Judges' dues	2,500	2,500	900	1,185
Statutory expenditures	125,000	125,000	161,920	152,772
Total circuit court judge	343,617	343,617	359,859	351,649
Circuit Court Clerk				
Salaries:				
Office head	91,554	91,554	91,906	91,906
Other	850,052	887,302	868,955	616,358
Overtime	8,500	8,500	2,994	895
Mileage	1,500	1,500	1,171	1,149
Supplies	10,000	10,000	9,822	9,083
Postage	8,000	8,000	7,722	6,793
Dues and conferences	1,000	1,000	1,107	1,865
Conferences	5,000	5,000	3,947	3,727
Printing forms	13,000	13,000	16,631	11,573
Total Circuit Court Clerk	988,606	1,025,856	1,004,255	743,349

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Coroner:				
Salaries:				
Coroner	\$ 69,333	69,333	68,235	68,235
Deputy coroner	57,000	57,000	55,919	55,563
Per call	20,000	14,150	21,964	21,717
Admin assistant	-	8,775	6,371	-
Postage	200	200	237	12
Supplies	2,000	2,000	1,524	1,500
Vehicle maintenance	2,500	2,500	2,500	1,895
Dues and memberships	1,400	1,400	1,308	1,355
Autopsies	30,000	30,000	31,280	20,615
Toxicology testing	7,000	7,000	8,675	6,021
Histology	200	200	-	75
Training	3,000	3,000	2,761	3,000
X-rays	250	250	-	-
Personal property disposal	1,600	1,600	1,528	1,436
Clothing allowance	1,000	1,000	1,072	750
Disposition for indigent persons	250	250	-	-
Morgue supplies	2,500	2,500	2,500	1,489
Total Coroner	198,233	201,158	205,874	183,663
Combined court services:				
Salaries:				
Court director	84,882	84,882	85,208	83,391
Probation	857,200	857,200	831,547	839,873
Clerical	154,400	154,400	149,655	148,534
Drug court officer	3,750	3,750	-	1,250
Supplies	6,000	6,000	5,537	4,505
Postage	2,500	2,500	1,659	2,032
Books and subscriptions	250	250	220	14
Medical expenditures	2,000	2,000	2,079	14,388
Auto expenditures	5,000	5,000	2,299	3,122
Kane juvenile detention	150,000	150,000	169,656	123,796
Contractual services	9,000	9,000	7,688	1,847
Board and care	50,000	50,000	-	-
Total combined court services	1,324,982	1,324,982	1,255,548	1,222,752

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Public Defender:				
Salaries:				
Public Defender	\$ 165,091	165,091	167,733	204,644
Clerical	70,066	70,066	57,281	48,913
Assistance of public defenders	264,472	284,542	306,570	275,426
Supplies	5,100	5,100	2,786	2,218
Training	5,000	5,000	-	-
Postage	500	500	-	-
Interpreter services	1,000	1,000	197	45
Books and subscriptions	2,000	2,000	991	2,146
Education and conferences	4,000	4,000	2,913	2,158
Subpoena witness fees	500	500	-	-
Contractual services	25,000	25,000	12,825	18,281
Dues and memberships	4,750	4,750	2,955	1,676
Statutory expenditures / investigators	7,000	7,000	-	3,601
Transcripts	2,000	2,000	100	1,464
Total Public Defender	556,479	576,549	554,351	560,572
State's Attorney:				
Salaries:				
Office head salary	183,435	183,435	186,370	181,524
Assistant State's Attorney	931,547	931,547	932,622	892,150
Clerical	363,661	363,661	366,507	351,149
Stipends	51,000	51,000	50,298	38,259
Temporary help - intern	8,000	8,000	8,916	2,251
Supplies	18,000	18,000	18,205	19,296
Postage	12,000	12,000	13,403	10,648
Dues	12,000	12,000	8,155	8,056
Conferences	2,500	2,500	1,184	650
Books and subscriptions	4,500	4,500	3,871	4,843
Contractual services	18,000	18,000	16,032	11,000
Litigation fees	-	-	36	-
Child advocacy board	14,000	14,000	11,179	11,390
Uniforms	6,300	6,300	7,054	5,360
Transcripts	17,000	17,000	15,958	17,106
Training	3,500	3,500	1,908	164
Cell phone	4,500	4,500	3,257	3,266
Trials and hearings	25,000	25,000	2,244	5,252
Appellate services	38,500	38,500	36,000	37,000
Total State's Attorney	1,713,443	1,713,443	1,683,199	1,599,364
Utilities:				
Telephones	90,000	90,000	185,195	184,443
Internet	55,000	55,000	41,043	26,857
Electric	450,994	450,994	329,383	413,864
Natural gas	143,555	143,555	164,465	134,516
Water	51,210	51,210	64,716	62,811
Total utilities	790,759	790,759	784,802	822,491

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 65,345	65,345	65,777	64,011
Capital equipment	2,140	2,140	-	-
Conferences and education	500	500	-	-
Mileage	100	100	-	-
Postage	1,000	1,000	448	551
Office supplies	800	800	214	87
Contractual services	10,900	10,900	3,846	-
Total Board of Review	80,785	80,785	70,285	64,649
County Treasurer:				
Salaries:				
Office head salary	105,507	105,507	105,913	103,330
Other salaries	356,430	356,430	352,010	339,971
Mileage	500	500	-	-
Supplies	4,500	4,500	2,446	5,430
Postage	30,000	30,000	23,219	127,270
Dues	800	800	550	500
Conferences	1,700	1,700	-	-
Legal publications	3,500	3,500	1,548	1,720
Payroll forms	4,000	4,000	844	2,187
HR expenses	500	500	485	205
Contractual services	4,000	4,000	1,196	4,281
Total County Treasurer	511,437	511,437	488,211	584,894
Soil and water conservation	50,000	50,000	50,000	50,000
Auditing and accounting services	127,965	127,965	94,482	105,790
Budget book software	-	25,000	18,750	-
General insurance and bonds:				
Bonds	5,000	5,000	1,750	1,360
Notaries	2,000	2,000	2,736	2,605
Total General insurance and bonds	7,000	7,000	4,486	3,965
KenCom intergovernmental agreement:				
Intergovernmental agreement	1,775,000	1,775,000	1,775,000	1,775,000
Public safety dispatch	267,701	267,701	267,701	192,357
Total KenCom agreement	2,042,701	2,042,701	2,042,701	1,967,357
Property tax services (contractual)	90,000	90,000	73,523	86,045

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 95,000	95,000	95,365	92,605
Clerical	156,555	156,555	161,869	158,813
Overtime	1,000	1,000	-	-
Supplies	900	900	1,056	760
Mileage	300	300	208	181
Postage	22,000	22,000	28,448	21,025
Training	3,000	3,000	1,819	945
Dues	570	570	550	595
Publications	38,000	38,000	37,460	35,210
Printing	9,000	9,000	14,442	12,656
Contractual services	4,000	4,000	3,550	3,550
Total Chief County Assessing Office	330,325	330,325	344,767	326,340
Election costs:				
Salaries:				
Salaries	280,795	280,795	284,556	212,989
Overtime	25,000	25,000	18,205	3,006
Extra help / overtime	75,000	75,000	25,148	11,095
Election judges per diem	140,000	140,000	132,451	44,184
Election judge mileage	1,000	1,000	498	151
Supplies	197,250	197,250	178,280	47,866
School for judges	500	500	-	-
Legal publications	17,000	17,000	13,589	4,596
Ballots	150,000	150,000	120,008	38,724
Contractual services	81,500	81,500	81,728	97,804
Registration supplies	-	-	-	1,613
Polling place rental and miscellaneous	6,000	6,000	3,758	3,585
Polling place delivery and setup	20,000	20,000	16,560	8,709
Postage	30,000	30,000	90,518	6,999
Total election costs	1,024,045	1,024,045	965,299	481,321
Capital expenditures:				
Sheriff	-	-	-	47,775
Total capital expenditures	-	-	-	47,775

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 73,725	73,725	74,009	72,026
Supplies	4,000	4,000	4,142	47,704
Telecommunications	2,090	2,090	2,362	796
Vehicle repairs and maintenance	3,000	3,000	2,161	2,540
Equipment	1,000	1,000	1,000	724
Travel	1,125	1,125	444	43
Training	2,000	2,000	1,937	2,468
Dues	245	245	245	260
Consultants	-	-	-	2,000
Fuel	1,460	1,460	1,878	-
Contractual services	450	450	312	387
Uniforms	1,500	1,500	1,500	1,500
Utilities	390	390	427	845
Total Emergency Management Agency	90,985	90,985	90,417	131,293
Office of administrative services:				
Salaries:				
Administration	263,625	263,625	264,639	229,959
Other	111,992	111,992	103,230	83,111
Mileage	1,200	1,200	143	-
Supplies	1,850	1,850	3,074	1,805
Postage	500	500	487	350
Telephone	1,550	1,550	1,901	1,327
County supplies	800	800	2,264	1,635
Advertisements	800	800	1,032	114
Dues	1,700	1,700	997	1,693
Conferences	1,000	1,000	411	225
Books and subscriptions	315	315	117	389
Legal fees	400	400	-	4,222
Contractual services	38,100	38,100	49,757	25,444
Union negotiations	1	1	-	3,026
Training	1,000	1,000	35	-
Employee recognition	5,500	5,500	4,095	3,101
Mayors and managers meeting	725	725	-	595
Total office of administrative services	431,058	431,058	432,182	356,996

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 55,485	55,485	54,208	57,219
Other	322,382	322,382	299,973	299,979
Overtime	3,500	3,500	297	4,067
Mileage	1,500	1,500	219	289
Office supplies	500	500	296	2,652
Postage	50	50	-	44
Dues	1,500	1,500	185	903
Training	2,500	2,500	5,723	3,087
Books and subscriptions	100	100	-	56
Cell phone	6,000	6,000	4,342	7,149
Central computer supplies	37,000	37,000	24,214	30,188
Computer maintenance / software	165,000	165,000	110,009	110,307
Computer maintenance / hardware	62,000	62,000	75,531	137,148
Contractual services	6,050	6,050	23,268	18,371
Copier expense	65,000	65,000	57,649	54,487
Technology services	<u>728,567</u>	<u>728,567</u>	<u>655,914</u>	<u>725,946</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	3,950	4,200
Supplies	2,000	2,000	1,813	1,798
Postage	6,900	6,900	7,435	7,725
Petit juror per diem	25,000	25,000	27,608	23,905
Training	2,500	2,500	-	-
Grand juror per diem	10,000	10,000	7,044	6,431
Meals	3,000	3,000	2,095	1,284
Automation	8,100	8,100	7,471	5,185
Total jury commission	<u>64,700</u>	<u>64,700</u>	<u>57,416</u>	<u>50,528</u>
Postage - county building:				
Postage supplies	1,000	1,000	3,050	970
Postage - Veterans Assistance	1,000	1,000	130	104
Equipment rental / reset charges	3,500	3,500	4,028	5,972
Prepaid postage	50,000	50,000	50,000	50,000
Total postage - county building	<u>55,500</u>	<u>55,500</u>	<u>57,208</u>	<u>57,046</u>
Contingency	<u>402,938</u>	<u>402,938</u>	<u>-</u>	<u>-</u>
Total General Fund	<u>\$ 26,013,049</u>	<u>26,098,294</u>	<u>24,896,501</u>	<u>24,080,157</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,150,000	2,150,000	2,147,210	2,597,109
Social Security	1,400,000	1,400,000	1,398,130	1,423,346
Intergovernmental - Replacement tax	170,000	170,000	688,644	340,348
IRS reimbursement	10,000	10,000	5,674	766
Employee contributions	10,000	10,000	9,468	-
Interest	100	100	23	28
Total revenues	<u>3,740,100</u>	<u>3,740,100</u>	<u>4,249,149</u>	<u>4,361,597</u>
Expenditures:				
Contributions to IMRF	3,349,500	3,349,500	3,023,751	3,504,459
Contributions to Social Security	1,865,700	1,865,700	1,645,369	1,656,597
Total expenditures	<u>5,215,200</u>	<u>5,215,200</u>	<u>4,669,120</u>	<u>5,161,056</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,475,100)</u>	<u>(1,475,100)</u>	<u>(419,971)</u>	<u>(799,459)</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission	15,800	15,800	16,462	15,154
Mental Health Court	6,500	6,500	5,962	-
GIS - Mapping	25,100	25,100	34,886	35,243
Drug Court	9,600	9,600	10,343	17,745
Animal Control	28,400	28,400	23,875	27,058
Health and Human Services	457,000	457,000	416,343	521,555
Total financing sources (uses)	<u>542,400</u>	<u>542,400</u>	<u>507,871</u>	<u>616,755</u>
Net change in fund balance	<u>\$ (932,700)</u>	<u>(932,700)</u>	87,900	(182,704)
Fund balance, beginning of year			<u>3,401,106</u>	<u>3,583,810</u>
Fund balance, end of year			<u>\$ 3,489,006</u>	<u>3,401,106</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 6,000,000	6,000,000	8,291,569	7,098,805
Grant income	-	-	675,000	-
Interest	50,000	50,000	45,887	10,036
Other revenue	150,000	150,000	210,767	6,174
Total revenues	<u>6,200,000</u>	<u>6,200,000</u>	<u>9,223,223</u>	<u>7,115,015</u>
Expenditures:				
Road and bridge construction	3,700,000	3,700,000	1,741,565	3,165,183
Land acquisition	1,500,000	1,500,000	962,827	284,315
Professional services	60,000	60,000	60,000	60,000
Engineering costs	2,150,000	2,150,000	2,718,925	2,176,007
Total expenditures	<u>7,410,000</u>	<u>7,410,000</u>	<u>5,483,317</u>	<u>5,685,505</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,210,000)</u>	<u>(1,210,000)</u>	<u>3,739,906</u>	<u>1,429,510</u>
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program	10,000	10,000	21,000	18,000
Transfers out:				
Transportation Alternatives Program	<u>(76,000)</u>	<u>(76,000)</u>	<u>(75,000)</u>	<u>(50,000)</u>
Total financing sources (uses)	<u>(66,000)</u>	<u>(66,000)</u>	<u>(54,000)</u>	<u>(32,000)</u>
Net change in fund balance	<u>\$ (1,276,000)</u>	<u>(1,276,000)</u>	3,685,906	1,397,510
Fund balance, beginning of year			<u>6,524,835</u>	<u>5,127,325</u>
Fund balance, end of year			<u>\$ 10,210,741</u>	<u>6,524,835</u>

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 5,512,500	5,512,500	8,291,569	7,098,805
Interest	10,000	10,000	35,064	3,654
Total revenues	<u>5,522,500</u>	<u>5,522,500</u>	<u>8,326,633</u>	<u>7,102,459</u>
Expenditures:				
Public safety		-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,522,500</u>	<u>5,522,500</u>	<u>8,326,633</u>	<u>7,102,459</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(525,000)	(525,000)	(1,025,000)
General Fund	(1,822,523)	(1,822,523)	(1,822,523)	(1,822,523)
Jail addition debt service	(883,997)	(883,997)	(883,997)	(1,293,450)
Court Exp 2016 debt service	(1,011,125)	(1,011,125)	(1,011,125)	(744,825)
Court Exp 2017 debt service	(368,875)	(368,875)	(368,875)	(803,175)
Total financing sources (uses)	<u>(4,611,520)</u>	<u>(4,611,520)</u>	<u>(4,611,520)</u>	<u>(5,688,973)</u>
Net change in fund balance	<u>\$ 910,980</u>	<u>910,980</u>	3,715,113	1,413,486
Fund balance, beginning of year			<u>5,424,166</u>	<u>4,010,680</u>
Fund balance, end of year			<u>\$ 9,139,279</u>	<u>5,424,166</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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,454,000	1,454,000	1,452,120	1,452,335
Revenue from services:				
Behavioral health counsel fees	175,000	143,000	140,175	238,941
Inspection fees - wells and septic	18,000	18,000	17,245	21,063
Inspection fees - restaurants	203,000	203,000	204,913	207,103
Tanning fees	3,900	1,125	1,125	450
Well permit fees	15,000	15,000	16,650	18,770
Solid waste fees	1,500	1,500	1,175	2,075
Immunization clinic	10,000	7,500	6,214	5,442
Hepatitis B shots	6,000	7,000	12,428	-
Caregiver connections	91,000	45,000	32,361	114,470
Tuberculosis board contract	15,000	19,915	19,916	20,439
Utilities weatherization agreement	-	-	194,685	186,250
Application assistance	-	600	600	-
Outpatient fitness restoration	-	-	13,730	31,729
Mental health awareness training	86,200	35,000	32,032	20,653
Radon test kit fees	10,000	10,000	10,231	10,233
Total revenue from services	634,600	506,640	703,480	877,618
Revenue from grants:				
State public health grant	110,700	102,000	102,413	470,463
Mental health grants	156,261	56,000	52,763	38,779
Public aid - family case management	-	-	-	33,439
State grant - tobacco prevention	35,223	42,000	41,691	43,058
State grant - family case management	87,590	63,000	60,327	56,131
State grant - lead prevention	-	-	-	2,755
Non-community well grant	1,700	1,700	1,613	1,088
Public aid - immunizations	2,000	26	26	-
High risk infant follow-up grant	-	-	-	21,894
Climate change grant	10,000	-	-	13,201
HealthWorks	-	9,202	-	-
Bio-terrorism grant	129,400	115,000	137,728	142,043
Title III NIAA	8,622	13,019	13,624	12,002
WIC grant	148,100	167,000	166,400	145,853
K/G CAT grants from DCEO	2,536,605	4,890,000	3,673,332	4,747,080
West Nile Virus grant	18,640	18,640	17,820	27,377
FCM - homeless services	32,389	32,389	16,194	92,131
Fox Valley United Way	-	-	-	3,182
Outpatient fitness restoration	54,800	13,675	-	-
COVID-19 contact tracing	33,600	700,000	546,435	479,877
Donated vaccines	-	-	24,794	21,400
Total revenue from grants	3,365,630	6,223,650	4,855,160	6,351,753
Interest	3,000	6,000	6,640	163
Miscellaneous	41,000	141,000	142,377	45,993
Total revenues	5,498,230	8,331,290	7,159,777	8,727,862

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 631,742	620,402	624,063	577,290
Admissions services / evaluations	512,460	498,252	496,283	462,498
Behavioral health unit	-	-	-	4,553
Public health unit	1,163,396	1,192,596	1,123,343	1,324,562
Mental health unit	815,639	604,652	520,401	620,408
Mileage	20,500	20,500	13,348	14,126
Supplies - non-medical	33,000	40,500	34,849	22,697
Supplies - medical	14,500	14,500	5,904	11,785
Community education supplies	10,000	10,000	6,291	9,999
Postage	7,500	7,500	4,699	2,980
Telephone	18,800	24,000	22,700	29,056
Conferences and training	27,500	44,500	20,486	7,296
Printing	8,100	12,000	10,170	18,151
Advertising - personnel	22,100	32,100	31,244	8,349
Direct client assistance	1,981,100	4,000,000	3,847,416	3,357,152
Dues and subscriptions	12,500	13,500	14,644	12,722
Capital expenditures	33,100	93,100	68,542	95,500
Contractual services	197,605	253,605	142,429	114,335
CARF	11,000	11,000	8,814	-
Vehicle maintenance	4,000	7,000	6,721	229
Vaccines	-	-	24,794	32,470
COVID expenditure	3,000	6,545	6,545	-
IPLAN	3,000	3,000	-	-
Psychological testing materials	1,000	1,000	-	330
Miscellaneous	5,000	5,000	424	3,125
Refunds	8,500	212,000	197,209	55,422
Total expenditures	5,545,042	7,727,251	7,231,319	6,785,035
Excess (deficiency) of revenues over (under) expenditures	(46,812)	604,039	(71,542)	1,942,827

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 804,000	804,000	803,885	804,097
Adult Redeploy Fund	4,700	4,700	-	-
ARPA Fund	-	45,050	45,050	70,681
Senior Citizens Fund	57,000	57,000	56,934	56,958
Total transfers in	<u>865,700</u>	<u>910,750</u>	<u>905,869</u>	<u>931,736</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	(145,814)	(145,814)
IMRF and Social Security Fund	(518,457)	(445,708)	(416,343)	(521,556)
Insurance reimbursement	(663,000)	(637,694)	(591,173)	(634,597)
Total transfers out	<u>(1,327,271)</u>	<u>(1,229,216)</u>	<u>(1,153,330)</u>	<u>(1,301,967)</u>
Total other financing sources (uses)	<u>(461,571)</u>	<u>(318,466)</u>	<u>(247,461)</u>	<u>(370,231)</u>
Net change in fund balance	<u>\$ (508,383)</u>	<u>285,573</u>	(319,003)	1,572,596
Fund balance, beginning of year			<u>4,855,377</u>	<u>3,282,781</u>
Fund balance, end of year			<u>\$ 4,536,374</u>	<u>4,855,377</u>

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 12,500,000	12,500,000	12,527,398	12,527,398
Refunds	-	-	6,711	-
Interest income	-	12,000	105,495	9,259
Total revenues	12,500,000	12,512,000	12,639,604	12,536,657
Expenditures:				
Payroll costs	-	-	55,807	174,536
Rehiring staff	420,166	469,054	332,295	76,401
COVID-19 vaccination	-	-	-	25,103
COVID-19 testing	-	2,831	2,831	3,105
Prevention in congregate setting	1,599,313	1,599,313	134,828	47,577
Personal protective equipment	9,000	9,000	8,470	55,697
Aid to non-profit	1,000,000	1,000,000	134,743	440,879
Aid to small business	1,500,000	2,002,268	2,002,268	-
Administrative expenses	165,000	165,000	108,292	43,422
Mental Health services	-	-	33,200	-
Drinking water expenses	1,000,000	1,150,000	170,046	-
Public health services	-	1,210,450	185,046	-
Capital investments	1,200,000	400,000	12,796	-
Broadband study expense	-	130,000	124,264	-
Other expenses	750,000	350,000	175,459	51,966
Total expenditures	7,643,479	8,487,916	3,480,345	918,686
Excess (deficiency) of revenues over (under) expenditures	4,856,521	4,024,084	9,159,259	11,617,971
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	-	-	150,000	-
Transfers out:				
HHS Fund	-	-	-	(70,681)
Mental Health Fund	(230,000)	(80,000)	(46,800)	(150,000)
Lost Revenue Fund	(900,000)	(900,000)	(900,000)	(1,194,706)
Total financing sources (uses)	(1,130,000)	(980,000)	(796,800)	(1,415,387)
Net change in fund balance	\$ 3,726,521	3,044,084	8,362,459	10,202,584
Fund balance, beginning of year			10,202,584	-
Fund balance, end of year			\$ 18,565,043	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***

	Calendar Year Ending December 31,							
	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	\$ 1,211,880	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	4,175,295	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	1,124,643	(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	(2,774,541)	(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	3,737,277	1,965,012	2,925,881	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	58,371,613	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	\$ 62,108,890	58,371,613	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 1,255,931	1,242,415	982,841	1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	626,536	588,999	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	10,172,090	7,727,498	8,573,833	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,774,541)	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	(149,019)	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	9,130,997	6,748,337	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	61,202,101	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	70,333,098	61,202,101	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (8,224,208)	(2,830,488)	1,952,837	7,059,794	550,926	6,283,663	7,797,496	3,635,104
Plan fiduciary net position as a percentage of total pension liability	113.24%	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 13,838,883	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	-59.43%	-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,							
	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	\$ 1,667,203	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	4,810,091	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	1,381,328	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	(1,974,364)	(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	5,884,258	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	66,499,668	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	\$ 72,383,926	66,499,668	61,861,362	57,615,159	51,182,078	45,063,847	42,823,175	37,514,842
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 2,384,525	2,124,986	1,768,010	1,703,337	1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	697,910	755,772	682,765	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	9,863,288	7,287,863	7,811,421	(2,216,377)	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(1,974,364)	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	(162,376)	71,726	148,999	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	10,808,983	8,667,593	8,913,632	(488,707)	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	60,854,674	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	\$ 71,663,657	60,854,674	52,187,081	43,273,449	43,762,156	36,507,189	32,373,280	31,882,575
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 720,269	5,644,994	9,674,281	14,341,710	7,419,922	8,556,658	10,449,895	5,632,267
Plan fiduciary net position as a percentage of total pension liability	99.00%	91.51%	84.36%	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 9,242,637	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	7.79%	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,							
	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY								
Service cost	\$ 78,693	77,351	77,813	71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	466,168	452,876	431,558	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-	-	-	-
Differences between expected and actual experience	(290,052)	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	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	(142,644)	178,877	303,229	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	6,589,278	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	\$ 6,446,634	6,589,278	6,410,401	6,107,172	5,723,876	5,570,035	5,256,218	5,303,813
PLAN FIDUCIARY NET POSITION								
Employer contributions	\$ 152,067	127,432	97,764	128,036	109,640	124,718	179,118	201,197
Employee contributions	30,495	28,462	28,025	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	1,145,070	873,665	970,584	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	(368,946)	45,782	20,490	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	561,233	670,322	729,747	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	6,514,642	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	\$ 7,075,875	6,514,642	5,844,320	5,114,573	5,525,582	4,939,660	4,693,359	4,718,488
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ (629,241)	74,636	566,081	992,599	198,294	630,375	562,859	585,325
Plan fiduciary net position as a percentage of total pension liability	109.76%	98.87%	91.17%	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 406,597	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	-154.76%	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	
2021	\$ 1,238,580	1,255,931	(17,351)	13,838,883	9.08%	
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	
2021	\$ 2,138,746	2,384,525	(245,779)	9,242,637	25.80%	
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	
2021	\$ 152,067	152,067	-	406,597	37.40%	
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 2021 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): 22-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 17 years for most employers (five employers were financed over 18 years; one employer was financed over 19 years; two employers were financed over 20 years; three employers were financed over 26 years; four employers were financed over 27 years and one employer was 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, 2022

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 2022 budget was adopted on November 24, 2021 and was amended on November 15, 2022.

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 Courthouse Debt Service Fund did exceed appropriations for the year ended November 30, 2022 by \$777.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2022

	Totals	Special Revenue Funds						Extension Education Fund
		Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 33,953,926	156,840	448,198	397,376	7,466,212	16,926	1,044	-
Receivables:								
Due from State of Illinois	765,258	-	-	-	235,216	-	-	-
Notes receivable	245,001	-	-	-	-	-	-	-
Other receivables	436,157	5,650	-	-	-	11,807	-	-
Prepaid expenses	435,176	-	-	-	-	-	-	-
Total assets	<u>\$ 35,835,518</u>	<u>162,490</u>	<u>448,198</u>	<u>397,376</u>	<u>7,701,428</u>	<u>28,733</u>	<u>1,044</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 835,444	172	3,925	12,708	61,513	-	-	-
Accrued payroll	63,337	2,988	-	29,243	-	-	-	-
Overdraft payable	271,142	-	-	-	-	-	-	-
Total liabilities	<u>1,169,923</u>	<u>3,160</u>	<u>3,925</u>	<u>41,951</u>	<u>61,513</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	435,176	-	-	-	-	-	-	-
Restricted	26,896,843	159,330	444,273	355,425	7,639,915	28,733	1,044	-
Committed	7,404,146	-	-	-	-	-	-	-
Unassigned	(70,570)	-	-	-	-	-	-	-
Total fund balances	<u>34,665,595</u>	<u>159,330</u>	<u>444,273</u>	<u>355,425</u>	<u>7,639,915</u>	<u>28,733</u>	<u>1,044</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 35,835,518</u>	<u>162,490</u>	<u>448,198</u>	<u>397,376</u>	<u>7,701,428</u>	<u>28,733</u>	<u>1,044</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	Law Enforcement Operations Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 312,807	1,694,899	-	670,972	432,090	-	28,305	15,949
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	11,579	-	-	12,229	-	5,753	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 312,807</u>	<u>1,706,478</u>	<u>-</u>	<u>670,972</u>	<u>444,319</u>	<u>-</u>	<u>34,058</u>	<u>15,949</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	294	-	-	-	-
Accrued payroll	-	-	-	14,689	2,849	-	-	-
Overdraft payable	-	-	-	-	-	9,141	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,983</u>	<u>2,849</u>	<u>9,141</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	312,807	1,706,478	-	655,989	441,470	-	34,058	15,949
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	(9,141)	-	-
Total fund balances	<u>312,807</u>	<u>1,706,478</u>	<u>-</u>	<u>655,989</u>	<u>441,470</u>	<u>(9,141)</u>	<u>34,058</u>	<u>15,949</u>
Total liabilities and fund balances	<u>\$ 312,807</u>	<u>1,706,478</u>	<u>-</u>	<u>670,972</u>	<u>444,319</u>	<u>-</u>	<u>34,058</u>	<u>15,949</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Special Revenue Funds							
	Court Security Fund	Probation Services Fund	Drug Abuse Fund	State's Attorney Drug Enforcement Fund	Senior Citizens' Fund	K9 Donations Fund	Courthouse Restoration Fund	Tax Sale Automation Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 195,959	530,598	73,717	56,273	-	6,125	3,730	46,504
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	420	10,085	441	809	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 196,379</u>	<u>540,683</u>	<u>74,158</u>	<u>57,082</u>	<u>-</u>	<u>6,125</u>	<u>3,730</u>	<u>46,504</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 1,176	6,564	-	-	-	-	-	-
Accrued payroll	-	388	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>1,176</u>	<u>6,952</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	195,203	533,731	74,158	57,082	-	6,125	3,730	46,504
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>195,203</u>	<u>533,731</u>	<u>74,158</u>	<u>57,082</u>	<u>-</u>	<u>6,125</u>	<u>3,730</u>	<u>46,504</u>
Total liabilities and fund balances	<u>\$ 196,379</u>	<u>540,683</u>	<u>74,158</u>	<u>57,082</u>	<u>-</u>	<u>6,125</u>	<u>3,730</u>	<u>46,504</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	
<u>Assets</u>								
Cash, deposits and investments	\$ 199,955	-	1,602,555	82,860	73,860	40,299	241	208,201
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	11,908	5,861	39,090	2,590	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 211,863</u>	<u>5,861</u>	<u>1,641,645</u>	<u>85,450</u>	<u>73,860</u>	<u>40,299</u>	<u>241</u>	<u>208,201</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	3,182	962	-	-	-	-	-
Accrued payroll	-	-	8,338	1,634	-	-	-	-
Overdraft payable	-	20,453	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>23,635</u>	<u>9,300</u>	<u>1,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	211,863	-	1,632,345	83,816	73,860	40,299	241	208,201
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(17,774)	-	-	-	-	-	-
Total fund balances	<u>211,863</u>	<u>(17,774)</u>	<u>1,632,345</u>	<u>83,816</u>	<u>73,860</u>	<u>40,299</u>	<u>241</u>	<u>208,201</u>
Total liabilities and fund balances	<u>\$ 211,863</u>	<u>5,861</u>	<u>1,641,645</u>	<u>85,450</u>	<u>73,860</u>	<u>40,299</u>	<u>241</u>	<u>208,201</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	Opioid Settlement Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 69,766	9,360	310,969	-	114,739	18,795	182,022	82,154
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	170	-	10,332	1,820	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 69,766</u>	<u>9,530</u>	<u>310,969</u>	<u>10,332</u>	<u>116,559</u>	<u>18,795</u>	<u>182,022</u>	<u>82,154</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	10,332	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>10,332</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	69,766	9,530	310,969	-	116,559	18,795	182,022	82,154
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>69,766</u>	<u>9,530</u>	<u>310,969</u>	<u>-</u>	<u>116,559</u>	<u>18,795</u>	<u>182,022</u>	<u>82,154</u>
Total liabilities and fund balances	<u>\$ 69,766</u>	<u>9,530</u>	<u>310,969</u>	<u>10,332</u>	<u>116,559</u>	<u>18,795</u>	<u>182,022</u>	<u>82,154</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	\$ 1,802,095	61,598	192,677	6,098	2,885	26,134	33,623	66,315
Receivables:								
Due from State of Illinois	-	-	530,042	-	-	-	-	-
Notes receivable	245,001	-	-	-	-	-	-	-
Other receivables	-	5,667	-	2,250	-	-	2,364	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,047,096</u>	<u>67,265</u>	<u>722,719</u>	<u>8,348</u>	<u>2,885</u>	<u>26,134</u>	<u>35,987</u>	<u>66,315</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	530,041	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>530,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	2,047,096	67,265	192,678	8,348	2,885	26,134	35,987	66,315
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,047,096</u>	<u>67,265</u>	<u>192,678</u>	<u>8,348</u>	<u>2,885</u>	<u>26,134</u>	<u>35,987</u>	<u>66,315</u>
Total liabilities and fund balances	<u>\$ 2,047,096</u>	<u>67,265</u>	<u>722,719</u>	<u>8,348</u>	<u>2,885</u>	<u>26,134</u>	<u>35,987</u>	<u>66,315</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Special Revenue Funds							
	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
<u>Assets</u>								
Cash, deposits and investments	\$ 16,300	15,740	702	340,501	250	26,625	45,454	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	509	181,581
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 16,300</u>	<u>15,740</u>	<u>702</u>	<u>340,501</u>	<u>250</u>	<u>26,625</u>	<u>45,963</u>	<u>181,581</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	2,349	830	-	-	-	34,247
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	182,355
Total liabilities	<u>-</u>	<u>-</u>	<u>2,349</u>	<u>830</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>216,602</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	16,300	15,740	-	339,671	250	26,625	45,963	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(1,647)	-	-	-	-	(35,021)
Total fund balances	<u>16,300</u>	<u>15,740</u>	<u>(1,647)</u>	<u>339,671</u>	<u>250</u>	<u>26,625</u>	<u>45,963</u>	<u>(35,021)</u>
Total liabilities and fund balances	<u>\$ 16,300</u>	<u>15,740</u>	<u>702</u>	<u>340,501</u>	<u>250</u>	<u>26,625</u>	<u>45,963</u>	<u>181,581</u>

Combining Balance Sheet
November 30, 2022

	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	\$ 227,031	370	-	10,590	4,803	-	123,992	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	34,063	4	68	12,882	4,376	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 227,031</u>	<u>370</u>	<u>34,063</u>	<u>10,594</u>	<u>4,871</u>	<u>12,882</u>	<u>128,368</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	3,285	-	-	143	1,006	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	33,421	-	-	10,290	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>36,706</u>	<u>-</u>	<u>-</u>	<u>10,433</u>	<u>1,006</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	227,031	370	-	10,594	4,871	2,449	127,362	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(2,643)	-	-	-	-	-
Total fund balances	<u>227,031</u>	<u>370</u>	<u>(2,643)</u>	<u>10,594</u>	<u>4,871</u>	<u>2,449</u>	<u>127,362</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 227,031</u>	<u>370</u>	<u>34,063</u>	<u>10,594</u>	<u>4,871</u>	<u>12,882</u>	<u>128,368</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	Lost 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	\$ 1,063,938	4,806	1,533,487	-	100	40,892	56,913	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,063,938</u>	<u>4,806</u>	<u>1,533,487</u>	<u>-</u>	<u>100</u>	<u>40,892</u>	<u>56,913</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	124,997	-	-	3,486	-	-
Accrued payroll	-	-	3,208	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>128,205</u>	<u>-</u>	<u>-</u>	<u>3,486</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	1,063,938	4,806	1,405,282	-	100	37,406	56,913	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>1,063,938</u>	<u>4,806</u>	<u>1,405,282</u>	<u>-</u>	<u>100</u>	<u>37,406</u>	<u>56,913</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 1,063,938</u>	<u>4,806</u>	<u>1,533,487</u>	<u>-</u>	<u>100</u>	<u>40,892</u>	<u>56,913</u>	<u>-</u>

Combining Balance Sheet
November 30, 2022

	Special Revenue Funds							IDOT CPS Grant Fund
	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	
<u>Assets</u>								
Cash, deposits and investments	\$ 965	8,527	-	393,085	6,533	790,000	14,038	465
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	390	12,657	-	198	-	25,000	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 965</u>	<u>8,917</u>	<u>12,657</u>	<u>393,085</u>	<u>6,731</u>	<u>790,000</u>	<u>39,038</u>	<u>465</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	1,519	1,270	-	-	769	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	15,482	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>17,001</u>	<u>1,270</u>	<u>-</u>	<u>-</u>	<u>769</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	965	8,917	-	391,815	6,731	790,000	38,269	465
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	(4,344)	-	-	-	-	-
Total fund balances	<u>965</u>	<u>8,917</u>	<u>(4,344)</u>	<u>391,815</u>	<u>6,731</u>	<u>790,000</u>	<u>38,269</u>	<u>465</u>
Total liabilities and fund balances	<u>\$ 965</u>	<u>8,917</u>	<u>12,657</u>	<u>393,085</u>	<u>6,731</u>	<u>790,000</u>	<u>39,038</u>	<u>465</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2022

	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	\$ 9,656	8,504	-	3,910,072	6,922	40,819	1,028
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Prepaid expenses	-	-	-	435,176	-	-	-
Total assets	<u>\$ 9,656</u>	<u>8,504</u>	<u>-</u>	<u>4,345,248</u>	<u>6,922</u>	<u>40,819</u>	<u>1,028</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	-	-	5,576	-	-
Accrued payroll	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,576</u>	<u>-</u>	<u>-</u>
Fund Balances:							
Non-spendable	-	-	-	435,176	-	-	-
Restricted	9,656	8,504	-	3,910,072	1,346	-	-
Committed	-	-	-	-	-	40,819	1,028
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>9,656</u>	<u>8,504</u>	<u>-</u>	<u>4,345,248</u>	<u>1,346</u>	<u>40,819</u>	<u>1,028</u>
Total liabilities and fund balances	<u>\$ 9,656</u>	<u>8,504</u>	<u>-</u>	<u>4,345,248</u>	<u>6,922</u>	<u>40,819</u>	<u>1,028</u>

Combining Balance Sheet
November 30, 2022

	Special Revenue Funds		Capital Projects Funds			Debt Service Funds		
	Historic Preservation Fund	Judicial Facilities Construction Fund	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	\$ 12,750	-	2,751,745	49,731	3,489,486	1,066,781	134,609	3,991
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	9,390	13,414	-	-	-	800	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 12,750</u>	<u>-</u>	<u>2,765,159</u>	<u>49,731</u>	<u>3,489,486</u>	<u>1,066,781</u>	<u>135,409</u>	<u>3,991</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 6,375	-	-	7,600	-	10,648	475	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>6,375</u>	<u>-</u>	<u>-</u>	<u>7,600</u>	<u>-</u>	<u>10,648</u>	<u>475</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	6,375	-	-	-	-	-	134,934	3,991
Committed	-	9,390	2,765,159	42,131	3,489,486	1,056,133	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>6,375</u>	<u>9,390</u>	<u>2,765,159</u>	<u>42,131</u>	<u>3,489,486</u>	<u>1,056,133</u>	<u>134,934</u>	<u>3,991</u>
Total liabilities and fund balances	<u>\$ 12,750</u>	<u>9,390</u>	<u>2,765,159</u>	<u>49,731</u>	<u>3,489,486</u>	<u>1,066,781</u>	<u>135,409</u>	<u>3,991</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, 2022

	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	\$ 5,199,811	-	499,507	1,498,182	-	-	-	187,270
Intergovernmental revenue	11,125,643	-	75,542	66,780	4,625,995	-	-	-
Revenue from services, fines, and forfeitures	2,582,914	297,915	-	155,259	-	146,279	-	-
Interest	41,754	-	3	9	15,663	-	-	1
Other revenue	364,899	1,443	-	53,757	-	-	-	-
Total revenues	19,315,021	299,358	575,052	1,773,987	4,641,658	146,279	-	187,271
Expenditures:								
Current:								
General control and administration	10,568,842	-	-	-	-	-	-	-
Public safety	2,757,206	183,859	-	-	-	-	-	-
Judiciary and court related	598,130	-	-	-	-	155,130	-	-
County development	2,865	-	-	-	-	-	2,315	-
Corrections	183,258	-	-	-	-	-	-	-
Highways and bridges	4,276,746	-	282,499	1,359,382	2,558,875	-	-	-
Public health	513,900	-	-	-	-	-	-	-
Education	187,271	-	-	-	-	-	-	187,271
Debt service:								
Principal	1,055,000	-	-	-	-	-	-	-
Interest	123,360	-	-	-	-	-	-	-
Fiscal agent fees	1,540	-	-	-	-	-	-	-
Capital outlay	1,567,982	-	-	411,772	-	-	-	-
Total expenditures	21,836,100	183,859	282,499	1,771,154	2,558,875	155,130	2,315	187,271
Excess (deficiency) of revenues over (under) expenditures	(2,521,079)	115,499	292,553	2,833	2,082,783	(8,851)	(2,315)	-
Other financing sources (uses):								
Transfers in	14,231,265	-	-	-	-	-	4,500	-
Transfers out	(1,767,464)	(109,893)	-	(107,550)	-	(28,000)	-	-
Total other financing sources (uses)	12,463,801	(109,893)	-	(107,550)	-	(28,000)	4,500	-
Net change in fund balance	9,942,722	5,606	292,553	(104,717)	2,082,783	(36,851)	2,185	-
Fund balance (deficit), beginning of year	24,722,873	153,724	151,720	460,142	5,557,132	65,584	(1,141)	-
Fund balance (deficit), end of year	\$ 34,665,595	159,330	444,273	355,425	7,639,915	28,733	1,044	-

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, 2022

	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	Law Enforcement Operations Fund
Revenues:								
Property taxes	\$ -	1,303,735	945,798	350,759	-	15,104	-	-
Intergovernmental revenue	-	-	-	-	-	-	5,754	-
Revenue from services, fines, and forfeitures	9,860	-	-	-	200,066	-	41,586	15,949
Interest	-	8	6	2	-	-	-	-
Other revenue	-	164,649	-	-	-	-	-	-
Total revenues	9,860	1,468,392	945,804	350,761	200,066	15,104	47,340	15,949
Expenditures:								
Current:								
General control and administration	-	1,251,205	-	287,285	180,698	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	19,475	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	132,177	-	-	19,915	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	1,251,205	132,177	287,285	180,698	19,915	19,475	-
Excess (deficiency) of revenues over (under) expenditures	9,860	217,187	813,627	63,476	19,368	(4,811)	27,865	15,949
Other financing sources (uses):								
Transfers in	-	15,146	-	-	-	-	-	-
Transfers out	-	-	(813,627)	(51,349)	(75,000)	-	(75,500)	-
Total other financing sources (uses)	-	15,146	(813,627)	(51,349)	(75,000)	-	(75,500)	-
Net change in fund balance	9,860	232,333	-	12,127	(55,632)	(4,811)	(47,635)	15,949
Fund balance (deficit), beginning of year	302,947	1,474,145	-	643,862	497,102	(4,330)	81,693	-
Fund balance (deficit), end of year	\$ 312,807	1,706,478	-	655,989	441,470	(9,141)	34,058	15,949

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, 2022

	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	\$ -	-	-	-	399,456	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	6,299	128,609	7,768	4,900	-	-	-	20,345
Interest	-	-	-	-	3	-	-	-
Other revenue	-	-	-	-	-	75	420	-
Total revenues	6,299	128,609	7,768	4,900	399,459	75	420	20,345
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	12,783
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	59,298	113,184	9,335	2,812	-	-	-	-
County development	-	-	-	-	-	-	100	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	312,525	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	59,298	113,184	9,335	2,812	312,525	-	100	12,783
Excess (deficiency) of revenues over (under) expenditures	(52,999)	15,425	(1,567)	2,088	86,934	75	320	7,562
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(23,875)	-	-	-	(86,934)	-	-	-
Total other financing sources (uses)	(23,875)	-	-	-	(86,934)	-	-	-
Net change in fund balance	(76,874)	15,425	(1,567)	2,088	-	75	320	7,562
Fund balance (deficit), beginning of year	272,077	518,306	75,725	54,994	-	6,050	3,410	38,942
Fund balance (deficit), end of year	\$ 195,203	533,731	74,158	57,082	-	6,125	3,730	46,504

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, 2022

	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	-	-	-	-	-	-	5,732	-
Revenue from services, fines, and forfeitures	146,887	75,769	643,364	42,306	-	22,020	-	24,840
Interest	-	-	-	-	-	-	15	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	146,887	75,769	643,364	42,306	-	22,020	5,747	24,840
Expenditures:								
Current:								
General control and administration	-	-	323,292	53,309	-	-	7,546	-
Public safety	-	-	-	-	-	12,841	-	-
Judiciary and court related	14,033	73,044	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	1,082	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	14,033	73,044	323,292	53,309	1,082	12,841	7,546	-
Excess (deficiency) of revenues over (under) expenditures	132,854	2,725	320,072	(11,003)	(1,082)	9,179	(1,799)	24,840
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(55,000)	-	(93,797)	-	-	-	-	-
Total other financing sources (uses)	(55,000)	-	(93,797)	-	-	-	-	-
Net change in fund balance	77,854	2,725	226,275	(11,003)	(1,082)	9,179	(1,799)	24,840
Fund balance (deficit), beginning of year	134,009	(20,499)	1,406,070	94,819	74,942	31,120	2,040	183,361
Fund balance (deficit), end of year	\$ 211,863	(17,774)	1,632,345	83,816	73,860	40,299	241	208,201

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, 2022

	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	Opioid Settlement Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	18,000	-	-
Revenue from services, fines, and forfeitures	-	-	-	173,619	-	-	-	-
Interest	245	-	-	-	19,660	-	-	-
Other revenue	-	2,002	15,000	-	-	-	-	82,154
Total revenues	245	2,002	15,000	173,619	19,660	18,000	-	82,154
Expenditures:								
Current:								
General control and administration	-	-	-	173,619	-	-	-	-
Public safety	-	-	-	-	17,817	-	-	-
Judiciary and court related	-	998	-	-	-	19,205	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	75,000	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	998	-	173,619	17,817	19,205	75,000	-
Excess (deficiency) of revenues over (under) expenditures	245	1,004	15,000	-	1,843	(1,205)	(75,000)	82,154
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	75,000	-
Transfers out	-	-	(21,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(21,000)	-	-	-	75,000	-
Net change in fund balance	245	1,004	(6,000)	-	1,843	(1,205)	-	82,154
Fund balance (deficit), beginning of year	69,521	8,526	316,969	-	114,716	20,000	182,022	-
Fund balance (deficit), end of year	\$ 69,766	9,530	310,969	-	116,559	18,795	182,022	82,154

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, 2022

	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	-	-	1,427,089	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	42,884	-	18,067	4,719	2,684	28,870	22,453
Interest	1,624	-	551	-	-	-	-	-
Other revenue	5,622	-	-	-	-	-	-	-
Total revenues	7,246	42,884	1,427,640	18,067	4,719	2,684	28,870	22,453
Expenditures:								
Current:								
General control and administration	-	-	1,493,345	32,300	-	-	-	-
Public safety	-	-	-	-	-	844	20,569	7,804
Judiciary and court related	-	8,363	-	-	-	-	-	-
County development	450	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	16,136	-	-	-
Total expenditures	450	8,363	1,493,345	32,300	16,136	844	20,569	7,804
Excess (deficiency) of revenues over (under) expenditures	6,796	34,521	(65,705)	(14,233)	(11,417)	1,840	8,301	14,649
Other financing sources (uses):								
Transfers in	-	-	55,500	-	-	-	-	-
Transfers out	(4,500)	(45,000)	(7,166)	(2,925)	-	-	-	-
Total other financing sources (uses)	(4,500)	(45,000)	48,334	(2,925)	-	-	-	-
Net change in fund balance	2,296	(10,479)	(17,371)	(17,158)	(11,417)	1,840	8,301	14,649
Fund balance (deficit), beginning of year	2,044,800	77,744	210,049	25,506	14,302	24,294	27,686	51,666
Fund balance (deficit), end of year	\$ 2,047,096	67,265	192,678	8,348	2,885	26,134	35,987	66,315

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, 2022

	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	-	-	2,350	-	-	-	-	2,302,948
Revenue from services, fines, and forfeitures	-	2,750	-	207,600	-	5,000	6,121	-
Interest	-	-	-	95	-	87	-	-
Other revenue	2,414	-	-	-	-	-	-	-
Total revenues	2,414	2,750	2,350	207,695	-	5,087	6,121	2,302,948
Expenditures:								
Current:								
General control and administration	-	-	2,349	-	-	-	-	-
Public safety	4,164	-	-	-	-	17,502	-	2,281,982
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	168,215	-	-	-	-
Highways and bridges	-	990	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	4,164	990	2,349	168,215	-	17,502	-	2,281,982
Excess (deficiency) of revenues over (under) expenditures	(1,750)	1,760	1	39,480	-	(12,415)	6,121	20,966
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(1,750)	1,760	1	39,480	-	(12,415)	6,121	20,966
Fund balance (deficit), beginning of year	18,050	13,980	(1,648)	300,191	250	39,040	39,842	(55,987)
Fund balance (deficit), end of year	\$ 16,300	15,740	(1,647)	339,671	250	26,625	45,963	(35,021)

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, 2022

	Special Revenue Funds							
	HAVA Grant Fund	County Drug Service Fund	Adult Redeploy Illinois Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	123,474	-	107,706	1,404	-	-	-	13,100
Revenue from services, fines, and forfeitures	-	90	-	-	8,447	36,887	22,442	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	123,474	90	107,706	1,404	8,447	36,887	22,442	13,100
Expenditures:								
Current:								
General control and administration	80,626	-	-	-	-	-	34,915	-
Public safety	-	-	-	-	-	38,202	-	-
Judiciary and court related	-	-	107,226	492	-	-	-	13,100
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	7,868	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	80,626	-	107,226	492	7,868	38,202	34,915	13,100
Excess (deficiency) of revenues over (under) expenditures	42,848	90	480	912	579	(1,315)	(12,473)	-
Other financing sources (uses):								
Transfers in	-	-	9,742	1,750	-	-	-	-
Transfers out	-	-	(10,386)	-	-	-	-	-
Total other financing sources (uses)	-	-	(644)	1,750	-	-	-	-
Net change in fund balance	42,848	90	(164)	2,662	579	(1,315)	(12,473)	-
Fund balance (deficit), beginning of year	184,183	280	(2,479)	7,932	4,292	3,764	139,835	-
Fund balance (deficit), end of year	\$ 227,031	370	(2,643)	10,594	4,871	2,449	127,362	-

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, 2022

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	Lost Revenue Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	7,175	-	10,100	22,988	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	4,018	-	-	-	-	-	-
Total revenues	-	4,018	-	7,175	-	10,100	22,988	-
Expenditures:								
Current:								
General control and administration	967	-	653,885	-	-	-	13,368	2,971
Public safety	-	-	-	-	-	42,994	-	-
Judiciary and court related	-	2,435	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	967	2,435	653,885	-	-	42,994	13,368	2,971
Excess (deficiency) of revenues over (under) expenditures	(967)	1,583	(653,885)	7,175	-	(32,894)	9,620	(2,971)
Other financing sources (uses):								
Transfers in	600,000	-	900,000	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	600,000	-	900,000	-	-	-	-	-
Net change in fund balance	599,033	1,583	246,115	7,175	-	(32,894)	9,620	(2,971)
Fund balance (deficit), beginning of year	464,905	3,223	1,159,167	(7,175)	100	70,300	47,293	2,971
Fund balance (deficit), end of year	\$ 1,063,938	4,806	1,405,282	-	100	37,406	56,913	-

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, 2022

	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
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	58,211	-	-	-	25,000	-
Revenue from services, fines, and forfeitures	-	5,175	-	-	3,030	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	-	5,175	58,211	-	3,030	-	25,000	-
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	4,731	-
Public safety	-	-	53,227	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	7,175
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	48,201	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	53,227	48,201	-	-	4,731	7,175
Excess (deficiency) of revenues over (under) expenditures	-	5,175	4,984	(48,201)	3,030	-	20,269	(7,175)
Other financing sources (uses):								
Transfers in	-	-	-	300,000	-	580,000	-	-
Transfers out	-	-	-	(155,962)	-	-	-	-
Total other financing sources (uses)	-	-	-	144,038	-	580,000	-	-
Net change in fund balance	-	5,175	4,984	95,837	3,030	580,000	20,269	(7,175)
Fund balance (deficit), beginning of year	965	3,742	(9,328)	295,978	3,701	210,000	18,000	7,640
Fund balance (deficit), end of year	\$ 965	8,917	(4,344)	391,815	6,731	790,000	38,269	465

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, 2022

	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	-	1,750	-	1,919,097	51,811	-	-
Revenue from services, fines, and forfeitures	2,055	-	-	-	-	-	-
Interest	-	-	-	-	-	-	2
Other revenue	-	-	-	-	-	-	1,500
Total revenues	2,055	1,750	-	1,919,097	51,811	-	1,502
Expenditures:							
Current:							
General control and administration	-	3,256	-	5,946,556	-	2,395	1,066
Public safety	-	-	-	-	72,235	-	-
Judiciary and court related	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	3,256	-	5,946,556	72,235	2,395	1,066
Excess (deficiency) of revenues over (under) expenditures	2,055	(1,506)	-	(4,027,459)	(20,424)	(2,395)	436
Other financing sources (uses):							
Transfers in	-	-	-	7,228,466	-	-	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	7,228,466	-	-	-
Net change in fund balance	2,055	(1,506)	-	3,201,007	(20,424)	(2,395)	436
Fund balance (deficit), beginning of year	7,601	10,010	-	1,144,241	21,770	43,214	592
Fund balance (deficit), end of year	\$ 9,656	8,504	-	4,345,248	1,346	40,819	1,028

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, 2022

	Special Revenue Funds		Capital Projects Funds			Debt Service Funds		
	Historic Preservation Fund	Judicial Facilities Construction Fund	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	-	9,390	244,247	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	1,275	2,505
Other revenue	-	-	-	-	-	19,445	12,400	-
Total revenues	-	9,390	244,247	-	-	19,445	13,675	2,505
Expenditures:								
Current:								
General control and administration	6,375	-	-	-	-	-	-	-
Public safety	-	-	-	3,166	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	190,000	865,000
Interest	-	-	-	-	-	-	88,760	34,600
Fiscal agent fees	-	-	-	-	-	-	1,245	295
Capital outlay	-	-	190,833	13,360	48,468	887,413	-	-
Total expenditures	6,375	-	190,833	16,526	48,468	887,413	280,005	899,895
Excess (deficiency) of revenues over (under) expenditures	(6,375)	9,390	53,414	(16,526)	(48,468)	(867,968)	(266,330)	(897,390)
Other financing sources (uses):								
Transfers in	12,750	-	1,150,000	35,050	1,092,550	1,025,000	261,814	883,997
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	12,750	-	1,150,000	35,050	1,092,550	1,025,000	261,814	883,997
Net change in fund balance	6,375	9,390	1,203,414	18,524	1,044,082	157,032	(4,516)	(13,393)
Fund balance (deficit), beginning of year	-	-	1,561,745	23,607	2,445,404	899,101	139,450	17,384
Fund balance (deficit), end of year	\$ 6,375	9,390	2,765,159	42,131	3,489,486	1,056,133	134,934	3,991

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 300,000	300,000	256,493	263,087
Fines and fees	20,000	20,000	32,299	31,994
Intact registration fee	13,000	13,000	9,123	18,750
Total revenues from services, fines, and forfeitures	333,000	333,000	297,915	313,831
Other revenue:				
Donations	5,300	5,300	1,443	2,900
Total other revenues	5,300	5,300	1,443	2,900
Total revenues	338,300	338,300	299,358	316,731
Expenditures:				
Salaries:				
Administrator	6,500	6,500	6,700	6,500
Other	84,872	84,872	63,910	79,894
Warden	60,000	60,000	50,769	42,967
Assistant Warden	37,440	37,440	43,170	36,568
Overtime	1,500	1,500	1,205	1,800
Supplies	1,500	1,500	1,024	1,781
Postage	1,600	1,600	1,786	1,851
Vehicle expense / gas	1,600	1,600	350	801
Equipment	3,500	3,500	2,026	3,075
Observation and disposal	500	500	200	-
Contractual services	-	-	125	-
Refunds	-	-	940	-
Training	2,000	2,000	240	1,707
Telephone / pager	1,200	1,200	806	447
Microchip	1,000	1,000	1,375	600
Transportation, board care	12,600	12,600	6,546	3,709
Volunteers / public relations	1,000	1,000	-	994
Rabies tags	2,500	2,500	2,313	2,276
Uniforms	750	750	374	750
Capital expenditures	-	-	-	211
Total expenditures	220,062	220,062	183,859	185,931
Excess (deficiency) of revenues over (under) expenditures	118,238	118,238	115,499	130,800

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (51,923)	(51,923)	(50,968)	(53,722)
Building Fund	(35,050)	(35,050)	(35,050)	(35,050)
IMRF and Social Security Fund	(29,000)	(29,000)	(23,875)	(27,058)
Total other financing sources (uses)	(115,973)	(115,973)	(109,893)	(115,830)
Net change in fund balance	\$ 2,265	2,265	5,606	14,970
Fund balance, beginning of year			153,724	138,754
Fund balance, end of year			\$ 159,330	153,724

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	499,507	499,502
Intergovernmental:				
Township bridge reimbursement	-	-	75,542	476,302
Interest	-	-	3	4
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>575,052</u>	<u>975,808</u>
Expenditures:				
Construction of bridges	<u>500,000</u>	<u>500,000</u>	<u>282,499</u>	<u>1,796,376</u>
Total expenditures	<u>500,000</u>	<u>500,000</u>	<u>282,499</u>	<u>1,796,376</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>292,553</u>	<u>(820,568)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>292,553</u>	<u>(820,568)</u>
Fund balance, beginning of year			<u>151,720</u>	<u>972,288</u>
Fund balance, end of year			<u>\$ 444,273</u>	<u>151,720</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,500,000	1,500,000	1,498,182	1,498,172
Intergovernmental - federal salary reimb.	66,500	66,500	66,780	65,660
Revenues from services, fines, and forfeitures:				
Engineering fees	75,000	75,000	101,943	81,044
Overweight permits	45,000	45,000	53,316	57,060
Other revenue - miscellaneous	60,000	60,000	53,757	27,006
Interest	-	-	9	10
Total revenues	<u>1,746,500</u>	<u>1,746,500</u>	<u>1,773,987</u>	<u>1,728,952</u>
Expenditures:				
Salaries:				
Superintendent	133,000	133,000	133,023	130,619
Other	700,000	700,000	690,371	670,017
Overtime	70,000	70,000	51,551	77,591
Stipends	2,500	2,500	-	-
Temporary salaries	75,000	75,000	59,695	78,134
Utilities	1,500	1,500	1,115	1,064
Cellular phones	3,000	3,000	2,461	2,651
Mileage	5,000	5,000	3,235	-
Office supplies	3,500	3,500	3,876	2,760
Freight and postage	1,500	1,500	352	1,068
Equipment and maintenance	100,000	100,000	179,532	144,244
Building and grounds maintenance	50,000	50,000	23,530	50,614
Dues and conferences	4,000	4,000	5,025	3,771
Gasoline and oil	100,000	100,000	87,258	68,055
Street lights and maintenance	25,000	25,000	17,822	16,204
Highway maintenance material	100,000	100,000	50,628	61,736
Traffic signal maintenance	20,000	20,000	9,842	9,913
Sign supplies	30,000	30,000	33,870	36,531
Clothing allowance	2,500	2,500	2,800	2,450
Road and bridge maintenance	-	-	-	-
Engineering supplies	5,000	5,000	3,396	3,177
Capital equipment	400,000	400,000	411,772	24,363
Total expenditures	<u>1,831,500</u>	<u>1,831,500</u>	<u>1,771,154</u>	<u>1,384,962</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ (85,000)	(85,000)	2,833	343,990
Other financing sources (uses):				
Transfers out:				
General Fund	(50,000)	(50,000)	(50,000)	(40,000)
Building Fund	(57,550)	(57,550)	(57,550)	(50,000)
Total other financing sources (uses)	(107,550)	(107,550)	(107,550)	(90,000)
Net change in fund balance	\$ (192,550)	(192,550)	(104,717)	253,990
Fund balance, beginning of year			460,142	206,152
Fund balance, end of year			\$ 355,425	460,142

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Rebuild Illinois grant	\$ 1,369,222	1,369,222	1,369,222	1,369,222
State allotments	2,500,000	2,500,000	2,740,860	2,537,598
State of Illinois receipts	750,000	750,000	-	-
County consolidated program	468,000	468,000	515,913	510,896
Total intergovernmental	5,087,222	5,087,222	4,625,995	4,417,716
Interest	5,000	5,000	15,663	1,723
Total revenues	5,092,222	5,092,222	4,641,658	4,419,439
Expenditures:				
Road construction and maintenance	6,769,222	6,769,222	2,558,875	3,303,202
Total expenditures	6,769,222	6,769,222	2,558,875	3,303,202
Net change in fund balance	\$ (1,677,000)	(1,677,000)	2,082,783	1,116,237
Fund balance, beginning of year			5,557,132	4,440,895
Fund balance, end of year			\$ 7,639,915	5,557,132

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 130,000	130,000	146,279	131,369
Total revenues	130,000	130,000	146,279	131,369
Expenditures:				
Salaries	28,000	28,000	-	8,714
Court automation costs	135,000	135,000	155,130	125,803
Total expenditures	163,000	163,000	155,130	134,517
Excess (deficiency) of revenues over (under) expenditures	(33,000)	(33,000)	(8,851)	(3,148)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	6,850
Transfers out:				
General Fund	(28,000)	(28,000)	(28,000)	-
Total other financing sources (uses)	(28,000)	(28,000)	(28,000)	6,850
Net change in fund balance	\$ (61,000)	(61,000)	(36,851)	3,702
Fund balance, beginning of year			65,584	61,882
Fund balance, end of year			\$ 28,733	65,584

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	50,000
Total revenues	-	-	-	50,000
Expenditures:				
Salaries	-	-	-	26,577
Mileage	350	350	-	-
Supplies	200	200	-	-
Postage	200	200	-	-
Dues	13,000	13,000	2,105	1,500
Conferences	500	500	120	-
Travel	250	250	-	-
Advertising and publicity	550	550	-	400
Contractual services	-	-	-	10,000
Downstate SBA grant expense	-	-	-	50,000
Miscellaneous	500	500	90	123
Total expenditures	15,550	15,550	2,315	88,600
Excess (deficiency) of revenues over (under) expenditures	(15,550)	(15,550)	(2,315)	(38,600)
Other financing sources (uses):				
Transfers in:				
REDC	4,500	4,500	4,500	4,500
General Fund	-	-	-	61,400
Total other financing sources (uses)	4,500	4,500	4,500	65,900
Net change in fund balance	\$ (11,050)	(11,050)	2,185	27,300
Fund balance (deficit), beginning of year			(1,141)	(28,441)
Fund balance (deficit), end of year			\$ 1,044	(1,141)

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 187,476	187,476	187,270	187,277
Interest	-	-	1	2
Total revenues	187,476	187,476	187,271	187,279
Expenditures:				
Distributions to Kendall County Extension	187,476	187,476	187,271	187,279
Total expenditures	187,476	187,476	187,271	187,279
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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	9,860	8,140
Total revenues	10,000	10,000	9,860	8,140
Expenditures:				
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 5,000	5,000	9,860	8,140
Fund balance, beginning of year			302,947	294,807
Fund balance, end of year			\$ 312,807	302,947

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,305,197	1,305,197	1,303,735	1,303,732
Other revenue - miscellaneous	80,920	80,920	164,649	83,173
Interest	10	10	8	9
Total revenues	<u>1,386,127</u>	<u>1,386,127</u>	<u>1,468,392</u>	<u>1,386,914</u>
Expenditures:				
Other expenditures	150,000	150,000	24,108	74,427
Liability insurance program	550,000	550,000	472,747	150,000
Broker fee expense	49,000	49,000	49,000	63,470
Insurance premiums and claims	853,118	853,118	705,350	637,225
Total expenditures	<u>1,602,118</u>	<u>1,602,118</u>	<u>1,251,205</u>	<u>925,122</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(215,991)</u>	<u>(215,991)</u>	<u>217,187</u>	<u>461,792</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	8,379	7,980	7,980
Total other financing sources (uses)	<u>15,545</u>	<u>15,545</u>	<u>15,146</u>	<u>15,146</u>
Net change in fund balance	<u>\$ (200,446)</u>	<u>(200,446)</u>	232,333	476,938
Fund balance, beginning of year			<u>1,474,145</u>	<u>997,207</u>
Fund balance, end of year			<u>\$ 1,706,478</u>	<u>1,474,145</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 947,000	947,000	945,798	946,026
Interest	-	-	6	6
Total revenues	947,000	947,000	945,804	946,032
Expenditures:				
A.I.D.	29,150	28,000	27,962	29,140
Open Door	31,150	30,000	29,969	31,127
Mutual Ground	33,000	33,000	32,964	32,924
CASA-Kendall County	7,250	7,550	7,550	7,250
Family Services Association	12,100	-	-	12,100
NAMI	-	7,050	7,045	-
Senior Services	12,200	12,200	12,200	12,200
Oswegoland Seniors Inc.	-	7,050	7,045	-
Day One Network	5,000	5,000	4,995	5,000
Fox Valley Older Adults	2,450	2,450	2,447	2,450
Total expenditures	132,300	132,300	132,177	132,191
Excess (deficiency) of revenues over (under) expenditures	814,700	814,700	813,627	813,841
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(804,950)	(804,950)	(803,885)	(804,096)
Drug Court Fund	(9,750)	(9,750)	(9,742)	(9,745)
Total other financing sources (uses)	(814,700)	(814,700)	(813,627)	(813,841)
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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 350,961	350,961	350,759	350,542
Interest	-	-	2	3
Total revenues	350,961	350,961	350,761	350,545
Expenditures:				
Salaries:				
Superintendent	71,400	71,400	78,815	71,769
Office administrator	52,020	52,020	55,470	52,696
Other	46,920	46,920	64,054	50,603
Drivers	35,000	35,000	24,979	24,083
Office Expense	2,500	2,500	2,177	1,821
Report fee and membership	400	400	739	336
Training	1,800	1,800	2,996	1,788
Professional services	3,000	3,000	97	1,088
Equipment maintenance	3,800	3,800	1,518	2,056
Fuel	6,400	6,400	3,240	3,377
Computer software	4,000	4,000	2,731	4,270
Unemployment	3,000	3,000	-	-
Mental health	1,000	1,000	1,440	172
Dental	-	-	-	420
Veterans' relief	35,000	35,000	15,005	18,300
Utility assistance	500	500	54	432
Food assistance	11,000	11,000	11,000	-
Veterans/widow emergency assistance	2,500	2,500	2,500	2,100
Advertising	6,000	6,000	6,142	6,000
Insurance Bonds	100	100	-	-
Vehicles - I-Pass	800	800	400	600
Vehicles maintenance	5,000	5,000	1,916	6,481
Vehicle purchases	-	-	-	57,929
Equipment and furniture	100	100	-	-
Cellular phones	3,200	3,200	2,849	1,500
Lodging and meal allowance	5,000	5,000	6,180	3,954
Mileage	500	500	454	108
Certification and continuing education	1,200	1,200	1,075	1,767
Travel	1,000	1,000	1,454	675
Total expenditures	303,140	303,140	287,285	314,325
Excess (deficiency) of revenues over (under) expenditures	47,821	47,821	63,476	36,220

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	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)	(26,907)	(27,216)
Liability Insurance Fund	(7,980)	(7,980)	(7,980)	(7,980)
Mental Health Fund	-	-	-	(50,000)
Social Security Fund	(15,709)	(15,709)	(16,462)	(15,154)
Total transfers out	(48,012)	(48,012)	(51,349)	(100,350)
Total other financing sources (uses)	(48,012)	(48,012)	(51,349)	(97,664)
Net change in fund balance	\$ (191)	(191)	12,127	(61,444)
Fund balance, beginning of year			643,862	705,306
Fund balance, end of year			\$ 655,989	643,862

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, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 209,000	209,000	200,066	309,837
Total revenues	209,000	209,000	200,066	309,837
Expenditures:				
Salaries	122,894	122,894	92,933	140,284
Document storage expenditures	100,000	100,000	87,765	86,960
Total expenditures	222,894	222,894	180,698	227,244
Excess (deficiency) of revenues over (under) expenditures	(13,894)	(13,894)	19,368	82,593
Other financing sources (uses):				
Transfers out:				
General Fund	(75,000)	(75,000)	(75,000)	-
Total other financing sources (uses)	(75,000)	(75,000)	(75,000)	-
Net change in fund balance	\$ (88,894)	(88,894)	(55,632)	82,593
Fund balance, beginning of year			497,102	414,509
Fund balance, end of year			\$ 441,470	497,102

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 15,000	15,000	15,104	15,041
Total revenues	15,000	15,000	15,104	15,041
Expenditures:				
Public health services	15,000	15,000	19,915	20,440
Total expenditures	15,000	15,000	19,915	20,440
Net change in fund balance	\$ -	-	(4,811)	(5,399)
Fund balance (deficit), beginning of year			(4,330)	1,069
Fund balance (deficit), end of year			\$ (9,141)	(4,330)

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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 55,000	55,000	41,586	55,940
Intergovernmental revenue:				
State interface funding	4,500	4,500	5,754	4,389
Total revenues	<u>59,500</u>	<u>59,500</u>	<u>47,340</u>	<u>60,329</u>
Expenditures:				
Salaries	75,500	75,500	1,380	119,017
Postage	1,500	1,500	727	1,082
Office supplies	2,000	2,000	-	1,331
Equipment maintenance	17,500	17,500	-	16,862
Miscellaneous	20,000	20,000	17,368	-
Total expenditures	<u>116,500</u>	<u>116,500</u>	<u>19,475</u>	<u>138,292</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(57,000)</u>	<u>(57,000)</u>	<u>27,865</u>	<u>(77,963)</u>
Other financing sources (uses):				
Transfers out:				
General Fund	<u>(75,500)</u>	<u>(75,500)</u>	<u>(75,500)</u>	<u>-</u>
Total other financing sources (uses)	<u>(75,500)</u>	<u>(75,500)</u>	<u>(75,500)</u>	<u>-</u>
Net change in fund balance	<u>\$ (132,500)</u>	<u>(132,500)</u>	<u>(47,635)</u>	<u>(77,963)</u>
Fund balance, beginning of year			<u>81,693</u>	<u>159,656</u>
Fund balance, end of year			<u>\$ 34,058</u>	<u>81,693</u>

COUNTY OF KENDALL, ILLINOIS
 LAW ENFORCEMENT OPERATIONS SUPPORT FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 13,000	13,000	15,949	-
Expenditures:				
Miscellaneous	8,000	8,000	-	-
Total expenditures	8,000	8,000	-	-
Excess (deficiency) of revenues over (under) expenditures	5,000	5,000	15,949	-
Other financing sources (uses):				
Transfers out:				
General Fund				-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ 5,000	5,000	15,949	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 15,949	-

COUNTY OF KENDALL, ILLINOIS
COURT SECURITY FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	6,299	13,948
Total revenues	-	-	6,299	13,948
Expenditures:				
Court security expenditures	59,782	59,782	46,091	42,180
Dues	136	136	-	41
Overtime	17,000	17,000	13,207	15,745
Total expenditures	76,918	76,918	59,298	57,966
Excess (deficiency) of revenues over (under) expenditures	(76,918)	(76,918)	(52,999)	(44,018)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	9,149
Transfers out:				
General Fund	(27,000)	(27,000)	(23,875)	(19,226)
Total other financing sources (uses)	(27,000)	(27,000)	(23,875)	(10,077)
Net change in fund balance	\$ (103,918)	(103,918)	(76,874)	(54,095)
Fund balance, beginning of year			272,077	326,172
Fund balance, end of year			\$ 195,203	272,077

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FEE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 103,000	103,000	113,804	107,347
Domestic violence	5,000	5,000	7,334	11,692
Electronic monitoring	10,000	10,000	4,619	16,633
Drug testing	1,000	1,000	40	29
Offset training fee	-	-	89	902
Parenting education program	200	200	905	900
Evaluation reimbursement	500	500	-	-
Underage drinking program	1,000	1,000	1,500	1,200
Equipment	-	-	318	269
Total revenues	120,700	120,700	128,609	138,972
Expenditures:				
Equipment	30,500	30,500	11,896	11,080
Contractual services	122,000	122,000	36,769	43,302
Electronic monitoring	40,000	40,000	11,640	40,241
Training	26,000	26,000	21,468	12,802
Drug testing	15,000	15,000	13,531	4,568
Dues / memberships	3,000	3,000	1,160	910
Software	50,000	50,000	16,720	20,518
Total expenditures	286,500	286,500	113,184	133,421
Excess (deficiency) of revenues over (under) expenditures	(165,800)	(165,800)	15,425	5,551
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	11,527
Transfers out:				
General Fund	-	-	-	(6,000)
Total other financing sources (uses)	-	-	-	5,527
Net change in fund balance	\$ (165,800)	(165,800)	15,425	11,078
Fund balance, beginning of year			518,306	507,228
Fund balance, end of year			\$ 533,731	518,306

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	1,935	10,572
Drug fines forfeited / donations	-	-	5,833	8,806
Total revenues	-	-	7,768	19,378
Expenditures:	39,482	39,482	9,335	49,149
Total expenditures	39,482	39,482	9,335	49,149
Net change in fund balance	\$ (39,482)	(39,482)	(1,567)	(29,771)
Fund balance, beginning of year			75,725	105,496
Fund balance, end of year			\$ 74,158	75,725

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

SCHEDULE C-21

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 3,000	3,000	4,900	2,399
Total revenues	3,000	3,000	4,900	2,399
Expenditures:	30,000	30,000	2,812	2,091
Total expenditures	30,000	30,000	2,812	2,091
Excess (deficiency) of revenues over (under) expenditures	(27,000)	(27,000)	2,088	308
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	12,738
Total other financing sources (uses)	-	-	-	12,738
Net change in fund balance	\$ (27,000)	(27,000)	2,088	13,046
Fund balance, beginning of year			54,994	41,948
Fund balance, end of year			\$ 57,082	54,994

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 400,000	400,000	399,456	399,615
Interest	-	-	3	4
Total revenues	400,000	400,000	399,459	399,619
Expenditures:				
Fox Valley Older Adults	-	-	59,926	59,952
Prairie State Legal Services	-	-	9,975	9,980
Visiting Nurses Association	-	-	11,970	11,976
CNN	-	-	27,969	27,980
Village of Oswego	-	-	76,884	76,918
Senior Services Association, Inc.	-	-	125,801	125,855
Distribution	370,000	370,000	-	-
Total expenditures	370,000	370,000	312,525	312,661
Excess (deficiency) of revenues over (under) expenditures	30,000	30,000	86,934	86,958
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit Fund	(30,000)	(30,000)	(30,000)	(30,000)
Health & Human Services Fund	-	-	(56,934)	(56,958)
Total other financing sources (uses)	(30,000)	(30,000)	(86,934)	(86,958)
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 K9 DONATIONS FUND

SCHEDULE C-23

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues - donations	\$ 100	100	75	3,060
Total revenues	100	100	75	3,060
Expenditures:				
K-9 expenses	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 100	100	75	3,060
Fund balance, beginning of year			6,050	2,990
Fund balance, end of year			\$ 6,125	6,050

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE RESTORATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	420	150
Total revenues	1,000	1,000	420	150
Expenditures:				
Restoration expenditures	1,000	1,000	100	200
Total expenditures	1,000	1,000	100	200
Net change in fund balance	\$ -	-	320	(50)
Fund balance, beginning of year			3,410	3,460
Fund balance, end of year			\$ 3,730	3,410

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-25

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	Original	2022 Final	Actual	2021 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	15,000	20,345	18,335
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>20,345</u>	<u>18,335</u>
Expenditures:				
Salaries	9,000	9,000	-	9,000
Treasurer automation costs	17,000	17,000	12,783	10,113
Total expenditures	<u>26,000</u>	<u>26,000</u>	<u>12,783</u>	<u>19,113</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(11,000)</u>	<u>(11,000)</u>	<u>7,562</u>	<u>(778)</u>
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	5,018
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>5,018</u>
Net change in fund balance	<u>\$ (11,000)</u>	<u>(11,000)</u>	7,562	4,240
Fund balance, beginning of year			<u>38,942</u>	<u>34,702</u>
Fund balance, end of year			<u>\$ 46,504</u>	<u>38,942</u>

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 125,000	125,000	146,887	129,713
Total revenues	125,000	125,000	146,887	129,713
Expenditures:				
Salaries	55,000	55,000	-	33,036
Court document storage costs	70,000	70,000	14,033	25,543
Total expenditures	125,000	125,000	14,033	58,579
Excess (deficiency) of revenues over (under) expenditures	-	-	132,854	71,134
Other financing sources (uses):				
Transfers out:				
General Fund	(55,000)	(55,000)	(55,000)	-
Total other financing sources (uses)	(55,000)	(55,000)	(55,000)	-
Net change in fund balance	\$ (55,000)	(55,000)	77,854	71,134
Fund balance, beginning of year			134,009	62,875
Fund balance, end of year			\$ 211,863	134,009

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-27

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 35,000	35,000	75,769	47,918
Total revenues	35,000	35,000	75,769	47,918
Expenditures:				
Online services	38,184	38,184	41,416	34,720
Books and subscriptions	29,400	29,400	31,628	24,225
Total expenditures	67,584	67,584	73,044	58,945
Net change in fund balance	\$ (32,584)	(32,584)	2,725	(11,027)
Fund balance (deficit), beginning of year			(20,499)	(9,472)
Fund balance (deficit), end of year			\$ (17,774)	(20,499)

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 607,000	607,000	643,364	984,136
Total revenues	607,000	607,000	643,364	984,136
Expenditures:				
Salaries	256,768	256,768	240,202	213,168
Cloud services	20,000	20,000	15,201	-
Contractual services	5,000	5,000	1,450	-
Office supplies	400	400	204	167
Postage	40	40	-	-
Plotter supplies	2,000	2,000	1,185	629
Software	50,000	50,000	28,417	38,245
Hardware	14,000	14,000	3,933	8,310
Printer	2,000	2,000	-	-
Dues and memberships	1,000	1,000	340	-
Cell phone	900	900	508	509
Internet	3,000	3,000	-	-
Mileage	1,000	1,000	729	-
Training	3,000	3,000	653	1,885
Conferences	4,000	4,000	5,470	1,249
Aerial reflight	25,500	25,500	25,000	25,000
Total expenditures	388,608	388,608	323,292	289,162
Excess (deficiency) of revenues over (under) expenditures	218,392	218,392	320,072	694,974
Other financing sources (uses):				
Transfers out:				
General Fund	(67,053)	(67,053)	(58,911)	(60,496)
IMRF / FICA Fund	(40,583)	(40,583)	(34,886)	(35,243)
Total other financing sources (uses)	(107,636)	(107,636)	(93,797)	(95,739)
Net change in fund balance	\$ 110,756	110,756	226,275	599,235
Fund balance, beginning of year			1,406,070	806,835
Fund balance, end of year			\$ 1,632,345	1,406,070

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-29

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,000	42,306	65,396
Total revenues	38,000	38,000	42,306	65,396
Expenditures:				
Salaries	53,104	53,104	53,309	47,593
Total expenditures	53,104	53,104	53,309	47,593
Net change in fund balance	\$ (15,104)	(15,104)	(11,003)	17,803
Fund balance, beginning of year			94,819	77,016
Fund balance, end of year			\$ 83,816	94,819

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Gain on investments	\$ 1,300	1,300	-	584
Total revenues	1,300	1,300	-	584
Expenditures:				
General expenditures	-	-	-	679
Loss on investment	-	-	1,082	-
Total expenditures	-	-	1,082	679
Net change in fund balance	\$ 1,300	1,300	(1,082)	(95)
Fund balance, beginning of year			74,942	75,037
Fund balance, end of year			\$ 73,860	74,942

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

SCHEDULE C-31

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original Appropriations	2022 Final Appropriations	Actual	2021 Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 15,523	15,523	22,020	13,084
Total revenues	15,523	15,523	22,020	13,084
Expenditures:				
Public safety equipment	43,299	43,299	12,841	35,414
Total expenditures	43,299	43,299	12,841	35,414
Net change in fund balance	\$ (27,776)	(27,776)	9,179	(22,330)
Fund balance, beginning of year			31,120	53,450
Fund balance, end of year			\$ 40,299	31,120

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants and fees	\$ 4,500	4,500	5,732	3,922
Interest	-	-	15	5
Total revenues	4,500	4,500	5,747	3,927
Expenditures:				
Expenditures	10,000	10,000	7,546	6,935
Total expenditures	10,000	10,000	7,546	6,935
Net change in fund balance	\$ (5,500)	(5,500)	(1,799)	(3,008)
Fund balance, beginning of year			2,040	5,048
Fund balance, end of year			\$ 241	2,040

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	24,840	19,020
Total revenues	30,000	30,000	24,840	19,020
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	24,840	19,020
Fund balance, beginning of year			183,361	164,341
Fund balance, end of year			\$ 208,201	183,361

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 20	20	245	21
Total revenues	20	20	245	21
Expenditures:				
Loan administration	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 20	20	245	21
Fund balance, beginning of year			69,521	69,500
Fund balance, end of year			\$ 69,766	69,521

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ 10	10	2,002	6,467
Expenditures:				
Program expenditures	3,000	3,000	998	-
Total expenditures	3,000	3,000	998	-
Net change in fund balance	\$ (2,990)	(2,990)	1,004	6,467
Fund balance, beginning of year			8,526	2,059
Fund balance, end of year			\$ 9,530	8,526

COUNTY OF KENDALL, ILLINOIS
HIGHWAY-RESTRICTED FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	15,000	19,000
Total revenues	10,000	10,000	15,000	19,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation sales tax	(10,000)	(10,000)	(21,000)	(18,000)
Total other financing sources (uses)	(10,000)	(10,000)	(21,000)	(18,000)
Net change in fund balance	\$ -	-	(6,000)	1,000
Fund balance, beginning of year			316,969	315,969
Fund balance, end of year			\$ 310,969	316,969

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE C-37

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original Appropriations	2022 Final Appropriations	Actual	2021 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 198,000	198,000	173,619	279,477
Total revenues	198,000	198,000	173,619	279,477
Expenditures:				
State of Illinois	198,000	198,000	173,619	279,477
Total expenditures	198,000	198,000	173,619	279,477
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-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	12,000	19,660	18,755
Total revenues	12,000	12,000	19,660	18,755
Expenditures:				
Spay and neuter expenditures	20,000	20,000	17,817	19,704
Total expenditures	20,000	20,000	17,817	19,704
Net change in fund balance	\$ (8,000)	(8,000)	1,843	(949)
Fund balance, beginning of year			114,716	115,665
Fund balance, end of year			\$ 116,559	114,716

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant rewards	\$ 10,000	\$ 10,000	18,000	20,000
Total revenues	10,000	10,000	18,000	20,000
Expenditures:				
General expenditures	20,000	20,000	19,205	-
Total expenditures	20,000	20,000	19,205	-
Excess (deficiency) of revenues over (under) expenditures	\$ (10,000)	(10,000)	(1,205)	20,000
Fund balance, beginning of year			20,000	-
Fund balance, end of year			\$ 18,795	20,000

COUNTY OF KENDALL, ILLINOIS
 TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Path/sidewalk construction	155,000	155,000	75,000	38,552
Total expenditures	155,000	155,000	75,000	38,552
Excess (deficiency) of revenues over (under) expenditures	(155,000)	(155,000)	(75,000)	(38,552)
Other financing sources (uses):				
Transfers in:				
Sales tax Fund	76,000	76,000	75,000	50,000
Total other financing sources (uses)	76,000	76,000	75,000	50,000
Net change in fund balance	\$ (79,000)	(79,000)	-	11,448
Fund balance, beginning of year			182,022	170,574
Fund balance, end of year			\$ 182,022	182,022

COUNTY OF KENDALL, ILLINOIS
 OPIOID SETTLEMENT FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Opioid Settlement Agreement	\$ -	80,113	82,154	-
Total revenues	-	80,113	82,154	-
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	80,113	82,154	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 82,154	-

COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	3,600	3,600	1,624	4,801
Other	38,939	43,302	5,622	-
Total revenues	42,539	46,902	7,246	4,801
Expenditures:				
Application expense	1,000	1,000	450	-
Approved loan programs	1,200,000	1,200,000	-	-
Miscellaneous expense	1,000	1,000	-	-
Total expenditures	1,202,000	1,202,000	450	-
Excess (deficiency) of revenues over (under) expenditures	(1,159,461)	(1,155,098)	6,796	4,801
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	\$ (1,163,961)	(1,159,598)	2,296	301
Fund balance, beginning of year			2,044,800	2,044,499
Fund balance, end of year			\$ 2,047,096	2,044,800

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 32,000	32,000	42,884	34,717
Total revenues	32,000	32,000	42,884	34,717
Expenditures:				
Expenses	7,500	7,500	7,388	6,353
Salaries	45,000	45,000	975	41,927
Total expenditures	52,500	52,500	8,363	48,280
Excess (deficiency) of revenues over (under) expenditures	(20,500)	(20,500)	34,521	(13,563)
Other financing sources (uses):				
Transfers out:				
General Fund	(45,000)	(45,000)	(45,000)	-
Total other financing sources (uses)	(45,000)	(45,000)	(45,000)	-
Net change in fund balance	\$ (65,500)	(65,500)	(10,479)	(13,563)
Fund balance, beginning of year			77,744	91,307
Fund balance, end of year			\$ 67,265	77,744

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 50,988	50,988	79,808	47,901
IL Rebuild Grant	-	4,000,000	-	-
Grants - IL DOAP	1,300,000	1,300,000	856,977	1,084,139
Grants - CARES	170,000	170,000	153,606	209,436
Grants - Section 5311	55,578	55,578	111,156	55,578
Grants - Section 5310	160,000	160,000	225,542	184,176
Total intergovernmental revenue	1,736,566	5,736,566	1,427,089	1,581,230
Interest	200	200	551	53
Miscellaneous	-	-	-	243
Total revenues	1,736,766	5,736,766	1,427,640	1,581,526
Expenditures:				
Contractual services	1,781,566	1,781,566	1,492,807	1,592,497
Training	2,000	2,000	-	-
Equipment	5,000	5,000	-	-
Vehicle maintenance / repairs	5,000	5,000	-	-
Miscellaneous	1,000	1,000	538	498
Total expenditures	1,794,566	1,794,566	1,493,345	1,592,995
Excess (deficiency) of revenues over (under) expenditures	(57,800)	3,942,200	(65,705)	(11,469)
Other financing sources (uses):				
Transfers in:				
General Fund	25,500	25,500	25,500	25,500
Social Services for Senior Citizens Fund	30,000	30,000	30,000	30,000
Total transfers in	55,500	55,500	55,500	55,500
Transfers out:				
Liability insurance fund	(7,166)	(7,166)	(7,166)	(7,166)
Total other financing sources (uses)	48,334	48,334	48,334	48,334
Net change in fund balance	\$ (9,466)	3,990,534	(17,371)	36,865
Fund balance, beginning of year			210,049	173,184
Fund balance, end of year			\$ 192,678	210,049

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE C-45

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 10,000	10,000	18,067	10,750
Total revenues	10,000	10,000	18,067	10,750
Expenditures:				
Morgue supplies	-	-	228	-
Miscellaneous	30,000	30,000	32,072	2,822
Total expenditures	30,000	30,000	32,300	2,822
Excess (deficiency) of revenues over (under) expenditures	(20,000)	(20,000)	(14,233)	7,928
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	3,193
Transfers out:				
General Fund	-	(2,925)	(2,925)	-
Total other financing sources (uses)	-	(2,925)	(2,925)	3,193
Net change in fund balance	\$ (20,000)	(22,925)	(17,158)	11,121
Fund balance, beginning of year			25,506	14,385
Fund balance, end of year			\$ 8,348	25,506

COUNTY OF KENDALL, ILLINOIS
 SHERIFF VEHICLE FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original Appropriations	2022 Final Appropriations	Actual	2021 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 4,500	4,500	4,719	3,872
Total revenues	4,500	4,500	4,719	3,872
Expenditures:				
Vehicle purchase	17,000	17,000	16,136	17,064
Total expenditures	17,000	17,000	16,136	17,064
Net change in fund balance	\$ (12,500)	(12,500)	(11,417)	(13,192)
Fund balance, beginning of year			14,302	27,494
Fund balance, end of year			\$ 2,885	14,302

COUNTY OF KENDALL, ILLINOIS
 SHERIFF E-TICKET FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original	2022	Actual	2021
	Appropriations	Final	Actual	Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 2,000	2,000	2,684	1,654
Total revenues	2,000	2,000	2,684	1,654
Expenditures:	390	390	844	-
Total expenditures	390	390	844	-
Net change in fund balance	\$ 1,610	1,610	1,840	1,654
Fund balance, beginning of year			24,294	22,640
Fund balance, end of year			\$ 26,134	24,294

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE C-48

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	22,000	22,000	28,870	22,557
Expenditures:	21,000	21,000	20,569	33,539
Total expenditures	21,000	21,000	20,569	33,539
Net change in fund balance	\$ 1,000	1,000	8,301	(10,982)
Fund balance, beginning of year			27,686	38,668
Fund balance, end of year			\$ 35,987	27,686

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ 11,000	11,000	22,453	12,971
Total revenues	11,000	11,000	22,453	12,971
Expenditures:				
FTA expenditures	6,000	6,000	7,804	8,701
Total expenditures	6,000	6,000	7,804	8,701
Net change in fund balance	\$ 5,000	5,000	14,649	4,270
Fund balance, beginning of year			51,666	47,396
Fund balance, end of year			\$ 66,315	51,666

COUNTY OF KENDALL, ILLINOIS
 ANIMAL MEDICAL CARE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - donations	10	10	2,414	-
Total revenues	10	10	2,414	-
Expenditures:				
Animal medical care expense	4,250	4,250	4,164	889
Total expenditures	4,250	4,250	4,164	889
Net change in fund balance	\$ (4,240)	(4,240)	(1,750)	(889)
Fund balance, beginning of year			18,050	18,939
Fund balance, end of year			\$ 16,300	18,050

COUNTY OF KENDALL, ILLINOIS
SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-51

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	2,750	2,750	2,750
Total revenues	2,750	2,750	2,750	2,750
Expenditures:				
Miscellaneous expenses	-	-	990	-
Total expenditures	-	-	990	-
Net change in fund balance	\$ 2,750	2,750	1,760	2,750
Fund balance, beginning of year			13,980	11,230
Fund balance, end of year			\$ 15,740	13,980

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 1,532	1,532	2,350	1,529
Total revenues	1,532	1,532	2,350	1,529
Expenditures:				
Grant expenditures	1,532	1,532	2,349	3,064
Total expenditures	1,532	1,532	2,349	3,064
Net change in fund balance	\$ -	-	1	(1,535)
Fund balance (deficit), beginning of year			(1,648)	(113)
Fund balance (deficit), end of year			\$ (1,647)	(1,648)

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE C-53

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original Appropriations	2022 Final Appropriations	Actual	2021 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 162,245	162,245	207,600	225,000
Interest	65	65	95	85
Total revenues	162,310	162,310	207,695	225,085
Expenditures:				
Inmate supplies	53,561	53,561	38,897	46,073
Maintenance for inmate welfare and health	25,929	25,929	10,090	33,081
Inmate medical	63,034	63,034	59,846	54,758
Miscellaneous	62,273	62,273	59,382	30,687
Total expenditures	204,797	204,797	168,215	164,599
Net change in fund balance	\$ (42,487)	(42,487)	39,480	60,486
Fund balance, beginning of year			300,191	239,705
Fund balance, end of year			\$ 339,671	300,191

COUNTY OF KENDALL, ILLINOIS
 HIRE BACK TRANSPORTATION SAFETY FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	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-55

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,500	4,500	5,000	6,000
Interest	20	20	87	24
Total revenues	<u>4,520</u>	<u>4,520</u>	<u>5,087</u>	<u>6,024</u>
Expenditures	<u>17,250</u>	<u>17,250</u>	<u>17,502</u>	<u>15,304</u>
Total expenditures	<u>17,250</u>	<u>17,250</u>	<u>17,502</u>	<u>15,304</u>
Net change in fund balance	<u>\$ (12,730)</u>	<u>(12,730)</u>	(12,415)	(9,280)
Fund balance, beginning of year			<u>39,040</u>	<u>48,320</u>
Fund balance, end of year			<u>\$ 26,625</u>	<u>39,040</u>

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

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,000	4,000	6,121	5,296
Total revenues	4,000	4,000	6,121	5,296
Expenditures:				
Total expenditures	25,000	25,000	-	8,119
Net change in fund balance	\$ (21,000)	(21,000)	6,121	(2,823)
Fund balance, beginning of year			39,842	42,665
Fund balance, end of year			\$ 45,963	39,842

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ -	2,500,000	2,302,948	2,022,989
Total revenues	-	2,500,000	2,302,948	2,022,989
Expenditures:				
Facilities	-	560,000	552,661	436,207
Services	-	1,680,000	1,434,544	1,329,158
Equipment	-	3,000	1,761	56,580
Travel	-	27,000	24,509	6,067
Supplies	-	-	-	5,599
Overtime	-	155,000	186,045	133,033
Other	-	75,000	82,462	57,587
Total expenditures	-	2,500,000	2,281,982	2,024,231
Net change in fund balance	\$ -	-	20,966	(1,242)
Fund balance (deficit), beginning of year			(55,987)	(54,745)
Fund balance (deficit), end of year			\$ (35,021)	(55,987)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 127,786	127,786	123,474	83,845
Total revenues	127,786	127,786	123,474	83,845
Expenditures:				
Grant expenditures	127,786	127,786	80,626	11,978
Total expenditures	127,786	127,786	80,626	11,978
Net change in fund balance	\$ -	-	42,848	71,867
Fund balance, beginning of year			184,183	112,316
Fund balance, end of year			\$ 227,031	184,183

COUNTY OF KENDALL, ILLINOIS
 COUNTY DRUG SERVICE FUND

SCHEDULE C-59

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original	2022 Final	Actual	2021 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 500	500	90	280
Total revenues	500	500	90	280
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(500)	(500)	-	-
Total other financing sources (uses)	(500)	(500)	-	-
Net change in fund balance	\$ -	-	90	280
Fund balance, beginning of year			280	-
Fund balance, end of year			\$ 370	280

COUNTY OF KENDALL, ILLINOIS
ADULT REDEPLOY ILLINOIS FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 201,545	201,545	107,706	153,907
Expenditures:				
Salaries	78,969	78,969	68,343	118,186
Supplies	20,888	20,888	6,133	4,113
Training - travel conference fees	3,671	3,671	4,209	2,563
Training - conferences fees	2,876	2,876	3,413	1,750
Drug testing	25,152	25,152	17,547	12,089
Assessments	660	660	-	1,100
Treatment	45,000	45,000	7,581	10,050
Total expenditures	177,216	177,216	107,226	149,851
Other financing sources (uses):				
Transfers in:				
Mental Health Board Fund	9,750	9,750	9,742	9,745
Transfers out:				
General Fund	(13,121)	(13,121)	(43)	(9,367)
IMRF Fund	(4,622)	(4,622)	(4,983)	(9,526)
SS Fund	(5,073)	(5,073)	(5,360)	(8,219)
Total other financing sources (uses)	(13,066)	(13,066)	(644)	(17,367)
Net change in fund balance	\$ 11,263	11,263	(164)	(13,311)
Fund balance (deficit), beginning of year			(2,479)	10,832
Fund balance (deficit), end of year			\$ (2,643)	(2,479)

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Drug court revenue	\$ -	2,500	1,404	5,951
Total revenues	-	2,500	1,404	5,951
Expenditures:	-	2,500	492	-
Excess (deficiency) of revenues over (under) expenditures	-	-	912	5,951
Other financing sources (uses):				
Transfers in:				
ARPA Mental Health	-	1,750	1,750	-
Total other financing sources (uses)	-	1,750	1,750	-
Net change in fund balance	\$ -	1,750	2,662	5,951
Fund balance, beginning of year			7,932	1,981
Fund balance, end of year			\$ 10,594	7,932

COUNTY OF KENDALL, ILLINOIS
 COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original	2022 Final	Actual	2021 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 5,600	5,600	8,447	5,626
Total revenues	5,600	5,600	8,447	5,626
Expenditures:				
Medical expenses	3,500	3,500	6,283	4,190
Commissary expenses	2,100	2,100	1,585	2,610
Total expenditures	5,600	5,600	7,868	6,800
Net change in fund balance	\$ -	-	579	(1,174)
Fund balance, beginning of year			4,292	5,466
Fund balance, end of year			\$ 4,871	4,292

COUNTY OF KENDALL, ILLINOIS
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 35,000	35,000	36,887	56,389
Total revenues	35,000	35,000	36,887	56,389
Expenditures:				
Deputy overtime salaries	34,000	34,000	38,202	46,575
Total expenditures	34,000	34,000	38,202	46,575
Net change in fund balance	\$ 1,000	1,000	(1,315)	9,814
Fund balance (deficit), beginning of year			3,764	(6,050)
Fund balance, end of year			\$ 2,449	3,764

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 23,500	23,500	22,442	23,744
Total revenues	23,500	23,500	22,442	23,744
Expenditures:				
Salaries	32,710	32,710	32,836	26,483
Office supplies	200	200	76	73
Postage	2,500	2,500	2,003	1,425
Total expenditures	35,410	35,410	34,915	27,981
Net change in fund balance	\$ (11,910)	(11,910)	(12,473)	(4,237)
Fund balance, beginning of year			139,835	144,072
Fund balance, end of year			\$ 127,362	139,835

COUNTY OF KENDALL, ILLINOIS
 VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022			2021
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 13,100	13,100	13,100	6,550
Total revenues	13,100	13,100	13,100	6,550
Expenditures:				
Salaries	13,100	13,100	13,100	9,825
Total expenditures	13,100	13,100	13,100	9,825
Net change in fund balance	\$ -	-	-	(3,275)
Fund balance, beginning of year			-	3,275
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
COUNTY ELECTION FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Mileage	5,000	5,000	967	-
Election judge per diem	20,000	20,000	-	-
Legal publications	5,000	5,000	-	-
Ballots	30,000	30,000	-	-
Contractual services	15,000	15,000	-	-
Postage	15,000	15,000	-	-
Polling place setup	10,000	10,000	-	-
Total expenditures	100,000	100,000	967	-
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(967)	-
Other financing sources (uses):				
Transfers in:				
General fund	-	500,000	600,000	400,000
Total other financing sources (uses)	-	500,000	600,000	400,000
Net change in fund balance	\$ (100,000)	400,000	599,033	400,000
Fund balance, beginning of year			464,905	64,905
Fund balance, end of year			\$ 1,063,938	464,905

COUNTY OF KENDALL, ILLINOIS
 DRUG FORFEITURE FUND

SCHEDULE C-67

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 1,500	1,500	4,018	4,026
Total revenues	1,500	1,500	4,018	4,026
Expenditures:	1,500	1,500	2,435	2,440
Net change in fund balance	\$ -	-	1,583	1,586
Fund balance, beginning of year			3,223	1,637
Fund balance, end of year			\$ 4,806	3,223

COUNTY OF KENDALL, ILLINOIS
 LOST REVENUE FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Salaries	88,000	88,000	88,339	-
Benefits	31,060	31,060	28,753	-
Professional services	-	-	210	-
Contractual services	-	-	113,446	-
Supplies	-	300	1,040	261
Cybersecurity hardware	20,000	-	-	-
Cybersecurity contracts	50,000	-	-	-
Cybersecurity software	41,000	-	-	10,401
Provision government services	307,000	404,000	422,097	24,877
Total expenditures	537,060	523,360	653,885	35,539
Excess (deficiency) of revenues over (under) expenditures	(537,060)	(523,360)	(653,885)	(35,539)
Other financing sources (uses):				
Transfers in:				
American Rescue Plan Act Fund	900,000	900,000	900,000	1,194,706
Total other financing sources (uses)	900,000	900,000	900,000	1,194,706
Net change in fund balance	\$ 362,940	376,640	246,115	1,159,167
Fund balance, beginning of year			1,159,167	-
Fund balance, end of year			\$ 1,405,282	1,159,167

COUNTY OF KENDALL, ILLINOIS
 TRAFFIC ENFORCEMENT FUND

SCHEDULE C-69

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	7,175	-
Expenditures:				
Salaries	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	7,175	-
Fund balance (deficit), beginning of year			(7,175)	(7,175)
Fund balance (deficit), end of year			\$ -	(7,175)

COUNTY OF KENDALL, ILLINOIS
 SMOKE FREE ACT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	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-71

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 42,500	42,500	10,100	21,425
Total revenues	42,500	42,500	10,100	21,425
Expenditures:				
Salaries	14,456	14,456	17,553	11,170
Equipment	25,600	25,600	23,932	9,811
Telecommunications	456	456	509	6,017
Travel	550	550	-	-
Miscellaneous	1,500	1,500	1,000	-
Total expenditures	42,562	42,562	42,994	26,998
Net change in fund balance	\$ (62)	(62)	(32,894)	(5,573)
Fund balance, beginning of year			70,300	75,873
Fund balance, end of year			\$ 37,406	70,300

COUNTY OF KENDALL, ILLINOIS
 SCAAP GRANT FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	Original Appropriations	2022 Final Appropriations	Actual	2021 Actual
Revenues:				
Grant revenue	\$ 25,000	25,000	22,988	-
Total revenues	25,000	25,000	22,988	-
Expenditures:				
	16,469	16,469	13,368	3,648
Net change in fund balance	\$ 8,531	8,531	9,620	(3,648)
Fund balance, beginning of year			47,293	50,941
Fund balance, end of year			\$ 56,913	47,293

COUNTY OF KENDALL, ILLINOIS
 JUVENILE JUSTICE GRANT FUND

SCHEDULE C-73

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	2,971
Total revenues	-	-	-	2,971
Expenditures:				
Miscellaneous	-	-	2,971	-
Total expenditures	-	-	2,971	-
Net change in fund balance	\$ -	-	(2,971)	2,971
Fund balance, beginning of year			2,971	-
Fund balance, end of year			\$ -	2,971

COUNTY OF KENDALL, ILLINOIS
 TOBACCO GRANT FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	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-75

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,500	1,500	5,175	2,542
Total revenues	1,500	1,500	5,175	2,542
Expenditures:	2,000	2,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(500)	(500)	5,175	2,542
Net change in fund balance	\$ (500)	(500)	5,175	2,542
Fund balance, beginning of year			3,742	1,200
Fund balance, end of year			\$ 8,917	3,742

COUNTY OF KENDALL, ILLINOIS
 FAMILY VIOLENCE COORDINATOR COUNCIL GRANT FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 54,300	111,300	58,211	61,050
Expenditures:	54,300	54,300	53,227	57,139
Net change in fund balance	\$ -	57,000	4,984	3,911
Fund balance (deficit), beginning of year			(9,328)	(13,239)
Fund balance (deficit), end of year			\$ (4,344)	(9,328)

COUNTY OF KENDALL, ILLINOIS
 MENTAL HEALTH TREATMENT COURT FUND

SCHEDULE C-77

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Salaries	44,202	44,202	39,187	1,658
Travel	4,000	4,000	1,175	1,658
Program supplies	18,000	18,000	3,274	400
Drug Testing	14,000	14,000	3,997	1,295
Training	1,000	1,000	568	-
Miscellaneous expenses	500	500	-	-
Total expenditures	81,702	81,702	48,201	3,353
Excess (deficiency) of revenues over (under) expenditures	(81,702)	(81,702)	(48,201)	(3,353)
Other financing sources (uses):				
Transfers in:				
Veteran's Assistance Commission Fund	-	-	-	50,000
American Rescue Plan Act Fund	-	-	-	150,000
General Fund	50,000	300,000	300,000	-
Transfers out:				
General Fund	(8,933)	(8,933)	-	-
American Rescue Plan Act Fund	-	(150,000)	(150,000)	-
SSI Fund	(3,500)	(3,500)	(3,085)	-
IMRF Fund	(3,500)	(3,500)	(2,877)	-
Total other financing sources (uses)	34,067	134,067	144,038	200,000
Net change in fund balance	\$ (47,635)	52,365	95,837	196,647
Fund balance, beginning of year			295,978	99,331
Fund balance, end of year			\$ 391,815	295,978

COUNTY OF KENDALL, ILLINOIS
 PUBLIC DEFENDER RECORDS AUTOMATION FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,121	1,121	3,030	1,773
Total revenues	1,121	1,121	3,030	1,773
Expenditures:	1,121	1,121	-	-
Net change in fund balance	\$ -	-	3,030	1,773
Fund balance, beginning of year			3,701	1,928
Fund balance, end of year			\$ 6,731	3,701

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General Fund	80,000	580,000	580,000	70,000
Total other financing sources (uses)	80,000	580,000	580,000	70,000
Net change in fund balance	\$ 80,000	580,000	580,000	70,000
Fund balance, beginning of year			210,000	140,000
Fund balance, end of year			\$ 790,000	210,000

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ILLINOIS MEDICAL ASSISTANCE RECOVERY FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant reward	\$ -	-	25,000	18,000
Total revenues	-	-	25,000	18,000
Expenditures:				
Total expenditures	-	5,000	4,731	-
Net change in fund balance	\$ -	(5,000)	20,269	18,000
Fund balance, beginning of year			18,000	-
Fund balance, end of year			\$ 38,269	18,000

COUNTY OF KENDALL, ILLINOIS
 IDOT CPS GRANT FUND

SCHEDULE C-81

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	7,175	55
Net change in fund balance	\$ -	-	(7,175)	(55)
Fund balance, beginning of year			7,640	7,695
Fund balance, end of year			\$ 465	7,640

COUNTY OF KENDALL, ILLINOIS
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,500	1,500	2,055	1,347
Total revenues	1,500	1,500	2,055	1,347
Expenditures:	1,500	1,500	-	-
Total expenditures	1,500	1,500	-	-
Net change in fund balance	\$ -	-	2,055	1,347
Fund balance, beginning of year			7,601	6,254
Fund balance, end of year			\$ 9,656	7,601

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 2,500	2,500	1,750	1,484
Total revenues	2,500	2,500	1,750	1,484
Expenditures:				
Total expenditures	10,500	10,500	3,256	401
Net change in fund balance	\$ (8,000)	(8,000)	(1,506)	1,083
Fund balance, beginning of year			10,010	8,927
Fund balance, end of year			\$ 8,504	10,010

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	388
Total revenues	-	-	-	388
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	388
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	43
Total other financing sources (uses)	-	-	-	43
Net change in fund balance	\$ -	-	-	431
Fund balance (deficit), beginning of year			-	(431)
Fund balance (deficit), end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
HEALTH CARE / BENEFIT FUND

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Health insurance reimbursements	\$ 371,655	478,410	507,540	564,658
Employee deductions	1,588,649	1,588,649	1,199,987	898,771
COBRA reimbursement	251,464	251,464	211,570	35,672
Total revenues	2,211,768	2,318,523	1,919,097	1,499,101
Expenditures:				
Health insurance premiums	6,423,600	5,440,632	4,903,995	4,349,168
HSA employer contributions	-	600,000	591,375	583,625
Dental insurance	-	341,644	369,238	289,124
State unemployment contribution	35,000	35,000	21,930	7,477
Employee reimbursement	-	1,000	1,994	1,109
County life insurance policy	-	9,324	7,344	7,243
FSA monthly fee	-	31,000	1,907	1,267
Employee assistance program	6,600	6,600	6,569	-
Broker fees	40,200	40,200	42,204	37,685
Total expenditures	6,505,400	6,505,400	5,946,556	5,276,698
Excess (deficiency) of revenues over (under) expenditures	(4,293,632)	(4,186,877)	(4,027,459)	(3,777,597)
Other financing sources (uses):				
Transfers in:				
General fund	3,457,224	6,457,224	6,504,024	4,150,000
Animal control fund	11,923	11,923	10,968	13,722
Veteran's assistance commission fund	24,323	24,323	26,907	27,216
GIS mapping fund	53,493	53,493	45,351	46,936
Adult redeploy fund	13,121	13,121	43	9,367
Mental Health	8,748	8,748	-	-
Health and human services fund	663,000	663,000	591,173	634,597
Highway fund	50,000	50,000	50,000	40,000
Total other financing sources (uses)	4,281,832	7,281,832	7,228,466	4,921,838
Net change in fund balance	\$ (11,800)	3,094,955	3,201,007	1,144,241
Fund balance, beginning of year			1,144,241	-
Fund balance, end of year			\$ 4,345,248	1,144,241

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ELECTRIC HOME MONITORING FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 106,610	106,610	51,811	36,555
Total revenues	106,610	106,610	51,811	36,555
Expenditures:				
Total expenditures	90,604	90,604	72,235	14,785
Net change in fund balance	\$ 16,006	16,006	(20,424)	21,770
Fund balance, beginning of year			21,770	-
Fund balance, end of year			\$ 1,346	21,770

COUNTY OF KENDALL, ILLINOIS
 PAYROLL CLEARING FUND

SCHEDULE C-87

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ -	50	-	21,904
Total revenues	-	50	-	21,904
Expenditures:				
Total expenditures	-	-	2,395	-
Net change in fund balance	\$ -	50	(2,395)	21,904
Fund balance, beginning of year, unadjusted			43,214	21,310
Fund balance, end of year			\$ 40,819	43,214

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)**

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ -	1,500	1,500	-
Interest	-	5	2	-
Total revenues	-	1,505	1,502	-
Expenditures:	-	1,500	1,066	1,910
Total expenditures	-	1,500	1,066	1,910
Net change in fund balance	\$ -	5	436	(1,910)
Fund balance, beginning of year			592	2,502
Fund balance, end of year			\$ 1,028	592

COUNTY OF KENDALL, ILLINOIS
HISTORICAL PRESERVATION FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	29,750	-	-
Total revenues	-	29,750	-	-
Expenditures:				
Total expenditures	-	42,500	6,375	-
Excess (deficiency) of revenues over (under) expenditures	-	(12,750)	(6,375)	-
Other financing sources (uses):				
Transfers in:				
General Fund	-	12,750	12,750	-
Total other financing sources (uses)	-	12,750	12,750	-
Net change in fund balance	\$ -	-	6,375	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 6,375	-

COUNTY OF KENDALL, ILLINOIS
 JUDICIAL FACILITIES CONSTRUCTION FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	-	9,390	-
Total revenues	-	-	9,390	-
Expenditures:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	<u>\$ -</u>	<u>-</u>	9,390	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 9,390</u>	-

COUNTY OF KENDALL, ILLINOIS
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-91

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 53,200	53,200	157,997	104,429
Lease income - KenCom	100,000	100,000	86,250	91,670
Total revenues	<u>153,200</u>	<u>153,200</u>	<u>244,247</u>	<u>196,099</u>
Expenditures:	<u>646,475</u>	<u>646,475</u>	<u>190,833</u>	<u>130,200</u>
Total expenditures	<u>646,475</u>	<u>646,475</u>	<u>190,833</u>	<u>130,200</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(493,275)</u>	<u>(493,275)</u>	<u>53,414</u>	<u>65,899</u>
Other financing sources (uses):				
General Fund	<u>150,000</u>	<u>1,150,000</u>	<u>1,150,000</u>	<u>245,000</u>
Total other financing sources (uses)	<u>150,000</u>	<u>1,150,000</u>	<u>1,150,000</u>	<u>245,000</u>
Net change in fund balance	<u>\$ (343,275)</u>	<u>656,725</u>	<u>1,203,414</u>	<u>310,899</u>
Fund balance, beginning of year			<u>1,561,745</u>	<u>1,250,846</u>
Fund balance, end of year			<u>\$ 2,765,159</u>	<u>1,561,745</u>

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	2,500	2,500	13,360	6,811
Building improvements	10,000	10,000	3,166	10,400
Total expenditures	12,500	12,500	16,526	17,211
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	2,217
Animal Control Fund	35,050	35,050	35,050	35,050
Total other financing sources (uses)	35,050	35,050	35,050	37,267
Net change in fund balance	\$ 22,550	22,550	18,524	20,056
Fund balance, beginning of year			23,607	3,551
Fund balance, end of year			\$ 42,131	23,607

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ 7,500	7,500	-	-
Total revenues	7,500	7,500	-	-
Expenditures:				
Capital expenditures	153,500	153,500	48,468	469,961
Total expenditures	153,500	153,500	48,468	469,961
Excess (deficiency) of revenues over (under) expenditures	(146,000)	(146,000)	(48,468)	(469,961)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	1,035,000	1,035,000	180,333
Highway Fund	57,550	57,550	57,550	50,000
Transfers out:				
General Fund	-	-	-	(164,019)
Total other financing sources (uses)	92,550	1,092,550	1,092,550	66,314
Net change in fund balance	\$ (53,450)	946,550	1,044,082	(403,647)
Fund balance, beginning of year			2,445,404	2,849,051
Fund balance, end of year			\$ 3,489,486	2,445,404

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-94

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 42,000	42,000	19,445	21,753
Total revenues	42,000	42,000	19,445	21,753
Expenditures:	955,063	955,063	887,413	1,273,700
Excess (deficiency) of revenues over (under) expenditures	(913,063)	(913,063)	(867,968)	(1,251,947)
Other financing sources (uses):				
Transfers in:				
General Fund	-	500,000	500,000	-
Public Safety Sales Tax Fund	525,000	1,025,000	525,000	1,025,000
Total other financing sources (uses)	525,000	1,025,000	1,025,000	1,025,000
Net change in fund balance	\$ (388,063)	111,937	157,032	(226,947)
Fund balance, beginning of year			899,101	1,126,048
Fund balance, end of year			\$ 1,056,133	899,101

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-95

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 571	571	1,275	778
Other revenue - rental income	14,400	14,400	12,400	14,000
Total revenues	14,971	14,971	13,675	14,778
Expenditures:				
Debt service - principal	190,000	190,000	190,000	180,000
Debt service - interest	88,760	88,760	88,760	95,960
Fiscal agent fees and issuance costs	1,125	1,125	1,245	621
Total expenditures	279,885	279,885	280,005	276,581
Excess (deficiency) of revenues over (under) expenditures	(264,914)	(264,914)	(266,330)	(261,803)
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	116,000
Total other financing sources (uses)	261,814	261,814	261,814	261,814
Net change in fund balance	\$ (3,100)	(3,100)	(4,516)	11
Fund balance, beginning of year			139,450	139,439
Fund balance, end of year			\$ 134,934	139,450

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-96

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 500	500	2,505	1,327
Total revenues	500	500	2,505	1,327
Expenditures:				
Debt service - principal	865,000	865,000	865,000	1,210,000
Debt service - interest	34,600	34,600	34,600	83,000
Fiscal agent fees and issuance costs	650	650	295	146
Total expenditures	900,250	900,250	899,895	1,293,146
Excess (deficiency) of revenues over (under) expenditures	(899,750)	(899,750)	(897,390)	(1,291,819)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	883,997	883,997	883,997	1,293,450
Total other financing sources (uses)	883,997	883,997	883,997	1,293,450
Net change in fund balance	\$ (15,753)	(15,753)	(13,393)	1,631
Fund balance, beginning of year			17,384	15,753
Fund balance, end of year			\$ 3,991	17,384

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-97

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2022
 (With Comparative Figures For the Year Ended November 30, 2021)

	2022		2021	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 400	400	3,918	2,825
Total revenues	400	400	3,918	2,825
Expenditures:				
Debt service - principal:				
2016 Bonds	935,000	935,000	935,000	645,000
2017 Bonds	445,000	445,000	445,000	300,000
Debt service - interest:				
2016 Bonds	76,125	76,125	76,125	99,825
2017 Bonds	663,625	663,625	663,625	682,250
Fiscal agent fees	1,000	1,000	1,777	1,717
Total expenditures	2,120,750	2,120,750	2,121,527	1,728,792
Excess (deficiency) of revenues over (under) expenditures	(2,120,350)	(2,120,350)	(2,117,609)	(1,725,967)
Other financing sources (uses):				
Transfers in:				
General fund	-	-	-	180,000
Public Safety Sales Tax Fund	1,380,000	1,380,000	1,380,000	1,548,000
Total other financing sources (uses)	1,380,000	1,380,000	1,380,000	1,728,000
Net change in fund balance	\$ (740,350)	(740,350)	(737,609)	2,033
Fund balance, beginning of year			1,977,675	1,975,642
Fund balance, end of year			\$ 1,240,066	1,977,675

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

Balance Sheet

November 30, 2022

(With Comparative Figures for November 30, 2021)

	Debt Service Funds						Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Capital Projects	Non-Major Funds	2022	2021
<u>Assets</u>								
Cash in bank	\$ 583,718	5,057,675	957,927	874,805	131,818	1,226,578	8,832,521	8,544,760
Prepaid expenses	26,904	-	-	-	-	-	26,904	-
Receivables:								
Accounts receivable	57,110	-	-	-	-	-	57,110	39,888
Grants receivable	-	-	-	368,999	-	159,182	528,181	158,250
Property taxes receivable	710,448	5,294,458	-	-	-	84,544	6,089,450	6,041,608
Total assets	<u>\$ 1,378,180</u>	<u>10,352,133</u>	<u>957,927</u>	<u>1,243,804</u>	<u>131,818</u>	<u>1,470,304</u>	<u>15,534,166</u>	<u>14,784,506</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 29,733	-	-	203,456	47,633	-	280,822	60,355
Accrued payroll and benefits	-	-	-	-	-	1,169	1,169	15,427
Refundable deposits	37,992	-	-	-	-	-	37,992	20,133
Total liabilities	<u>67,725</u>	<u>-</u>	<u>-</u>	<u>203,456</u>	<u>47,633</u>	<u>1,169</u>	<u>319,983</u>	<u>95,915</u>
Deferred Inflows of Resources:								
Unavailable property taxes	710,448	5,294,458	-	-	-	84,544	6,089,450	6,041,608
Fund Balances:								
Non-spendable	26,904	-	-	-	-	-	26,904	-
Restricted	-	5,057,675	957,927	1,040,348	84,185	967,245	8,107,380	7,894,563
Assigned	-	-	-	-	-	417,346	417,346	281,814
Unassigned	573,103	-	-	-	-	-	573,103	470,606
Total fund balances	<u>600,007</u>	<u>5,057,675</u>	<u>957,927</u>	<u>1,040,348</u>	<u>84,185</u>	<u>1,384,591</u>	<u>9,124,733</u>	<u>8,646,983</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,378,180</u>	<u>10,352,133</u>	<u>957,927</u>	<u>1,243,804</u>	<u>131,818</u>	<u>1,470,304</u>	<u>15,534,166</u>	<u>14,784,506</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, 2022
(With Comparative Figures For the Year Ended November 30, 2021)

	Debt Service Funds						Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Capital Projects	Non-Major Funds	2022	2021
Revenues:								
Property taxes	\$ 662,230	4,930,888	441,816	-	-	81,818	6,116,752	5,664,649
Intergovernmental revenues	-	-	-	-	-	-	-	157,514
Grant revenue	-	-	-	368,999	71,000	401,371	841,370	218,250
Revenues from services	433,162	-	-	-	-	-	433,162	323,451
Project fund	152,591	-	-	-	-	-	152,591	175,790
Interest	1,083	14,883	2,616	-	3,126	11,797	33,505	2,396
Miscellaneous	40,880	-	-	-	18,736	51	59,667	93,398
Total revenues	1,289,946	4,945,771	444,432	368,999	92,862	495,037	7,637,047	6,635,448
Expenditures:								
Culture and recreation	1,160,545	338	-	-	133,437	82,292	1,376,612	1,295,524
Debt service:								
Principal	-	3,400,000	405,000	-	-	-	3,805,000	3,295,000
Interest	-	1,121,253	18,975	-	-	34,354	1,174,582	1,307,656
Bond issuance costs	-	1,900	113	-	-	475	2,488	1,850
Capital outlay	-	-	-	390,761	-	409,854	800,615	407,151
Total expenditures	1,160,545	4,523,491	424,088	390,761	133,437	526,975	7,159,297	6,307,181
Excess (deficiency) of revenues over (under) expenditures	129,401	422,280	20,344	(21,762)	(40,575)	(31,938)	477,750	328,267
Other financing sources (uses):								
Transfers in (out)	-	-	-	-	-	-	-	1,200,000
Issuance of bonds	-	-	-	-	-	-	-	85,365
Premium on bond issuance	-	-	-	-	-	-	-	(42,386)
Bond issuance costs	-	-	-	-	15,227	(15,227)	-	-
Total other financing sources (uses)	-	-	-	-	15,227	(15,227)	-	1,242,979
Change in fund balances	129,401	422,280	20,344	(21,762)	(25,348)	(47,165)	477,750	1,571,246
Fund balances, beginning of year	470,606	4,635,395	937,583	1,062,110	109,533	1,431,756	8,646,983	7,075,737
Fund balances, end of year	\$ 600,007	5,057,675	957,927	1,040,348	84,185	1,384,591	9,124,733	8,646,983

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2022

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund
<u>Assets</u>						
Cash in banks	\$ 19,182,429	355,431	63,149	9,381	115,465	527,837
Due from State of Illinois	62,121	-	-	-	-	-
Accounts receivable	635,616	-	-	-	-	-
Other assets	715,611	-	-	-	-	-
Total assets	<u>\$ 20,595,777</u>	<u>355,431</u>	<u>63,149</u>	<u>9,381</u>	<u>115,465</u>	<u>527,837</u>
<u>Liabilities</u>						
Accounts payable	\$ 585,731	-	-	-	-	-
Other liabilities	1,529,239	-	-	-	-	-
Accrued payroll	55,784	-	-	-	-	-
Custodial funds due to others	18,425,023	355,431	63,149	9,381	115,465	527,837
Total liabilities	<u>\$ 20,595,777</u>	<u>355,431</u>	<u>63,149</u>	<u>9,381</u>	<u>115,465</u>	<u>527,837</u>

Combining Statement of Assets and Liabilities
November 30, 2022

	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	\$ 760,861	21,561	156,169	30,868	22,585	450,896	768,413	935,894	1,956,090
Due from State of Illinois	-	-	-	-	-	-	62,121	-	-
Accounts receivable	-	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 760,861</u>	<u>21,561</u>	<u>156,169</u>	<u>30,868</u>	<u>22,585</u>	<u>450,896</u>	<u>830,534</u>	<u>935,894</u>	<u>1,956,090</u>
<u>Liabilities</u>									
Accounts payable	\$ 412,775	-	-	-	-	1,361	-	-	-
Other liabilities	-	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Custodial funds due to others	348,086	21,561	156,169	30,868	22,585	449,535	830,534	935,894	1,956,090
Total liabilities	<u>\$ 760,861</u>	<u>21,561</u>	<u>156,169</u>	<u>30,868</u>	<u>22,585</u>	<u>450,896</u>	<u>830,534</u>	<u>935,894</u>	<u>1,956,090</u>

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2022

	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	\$ 10,585	199,987	6,452	265,904	4,551,839	1,015,951	1,473,011	5,484,100
Due from State of Illinois	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	635,616	-	-	-
Other assets	-	-	-	-	-	715,611	-	-
Total assets	<u>\$ 10,585</u>	<u>199,987</u>	<u>6,452</u>	<u>265,904</u>	<u>5,187,455</u>	<u>1,731,562</u>	<u>1,473,011</u>	<u>5,484,100</u>
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	-	84,312	20,165	-	67,118
Other liabilities	-	-	-	-	231,431	1,297,808	-	-
Accrued payroll	-	-	-	-	-	55,784	-	-
Custodial funds due to others	10,585	199,987	6,452	265,904	4,871,712	357,805	1,473,011	5,416,982
Total liabilities	<u>\$ 10,585</u>	<u>199,987</u>	<u>6,452</u>	<u>265,904</u>	<u>5,187,455</u>	<u>1,731,562</u>	<u>1,473,011</u>	<u>5,484,100</u>

COUNTY OF KENDALL, ILLINOIS
 CUSTODIAL FUNDS

SCHEDULE E-2

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2022

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund
Balance, beginning of year	\$ 21,773,747	283,593	63,113	9,352	115,110	83,516
Additions	389,765,265	100,694	36	29	355	1,892,137
Deductions	(390,943,235)	(28,856)	-	-	-	(1,447,816)
Balance, end of year	\$ 20,595,777	355,431	63,149	9,381	115,465	527,837

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022

	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	\$ 3,562,132	21,561	114,805	67,738	25,589	446,922	1,100,939	861,150	1,691,078
Additions	4,799,356	-	136,534	749,822	2,546	26,450	1,131,616	6,447,898	6,624,266
Deductions	(7,600,627)	-	(95,170)	(786,692)	(5,550)	(22,476)	(1,402,021)	(6,373,154)	(6,359,254)
Balance, end of year	<u>\$ 760,861</u>	<u>21,561</u>	<u>156,169</u>	<u>30,868</u>	<u>22,585</u>	<u>450,896</u>	<u>830,534</u>	<u>935,894</u>	<u>1,956,090</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2022

	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	\$ 10,281	232,630	6,410	270,620	3,309,157	1,412,527	1,425,000	6,660,524
Additions	304	386,507	75,584	361,577,127	2,532,251	3,033,191	100,000	148,562
Deductions	-	(419,150)	(75,542)	(361,581,843)	(653,953)	(2,714,156)	(51,989)	(1,324,986)
Balance, end of year	<u>\$ 10,585</u>	<u>199,987</u>	<u>6,452</u>	<u>265,904</u>	<u>5,187,455</u>	<u>1,731,562</u>	<u>1,473,011</u>	<u>5,484,100</u>

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

	Tax Year				
	2017	2018	2019	2020	2021
Assessed valuations	<u>\$ 3,029,500,354</u>	<u>3,227,251,848</u>	<u>3,432,921,537</u>	<u>3,584,835,597</u>	<u>3,781,079,971</u>
Tax rates:					
General (Corporate)	0.3638	0.3564	0.3199	0.3199	0.3310
Illinois Municipal Retirement Fund	0.1024	0.0914	0.0859	0.0859	0.0569
County Highway	0.0495	0.0465	0.0437	0.0437	0.0397
County Aid to Bridges	0.0165	0.0155	0.0146	0.0139	0.0132
Mental Health	0.0308	0.0289	0.0276	0.0264	0.0250
Tuberculosis	0.0005	0.0005	0.0004	0.0004	0.0004
Federal Aid Highway Matching	0.0000	0.0000	0.0000	0.0000	0.0385
County Health	0.0250	0.0235	0.0424	0.0406	0.0345
Liability Insurance	0.0391	0.0385	0.0380	0.0364	0.0370
Social Security	0.0514	0.0436	0.0408	0.0398	0.0050
County Extension Education	0.0062	0.0057	0.0055	0.0052	0.0093
Veterans' Assistance	0.0122	0.0115	0.0104	0.0098	0.0106
Senior Citizens	0.0116	0.0109	0.0117	0.0112	0.0005
Total	<u>0.7088</u>	<u>0.6728</u>	<u>0.6409</u>	<u>0.6333</u>	<u>0.6015</u>
Tax extensions:					
General (Corporate)	\$ 11,020,110	11,502,571	10,982,946	11,656,810	12,513,862
Illinois Municipal Retirement Fund	3,100,694	2,950,031	2,950,253	2,600,081	2,150,300
County Highway	1,499,906	1,500,027	1,500,187	1,499,895	1,500,333
County Aid to Bridges	499,868	500,224	500,177	500,085	500,237
Mental Health	931,874	932,030	947,143	947,114	947,161
Tuberculosis	15,148	15,168	15,105	15,056	15,124
County Health	757,072	757,113	1,454,186	1,454,009	1,454,203
Liability Insurance	1,183,626	1,242,815	1,305,197	1,305,239	1,305,607
Social Security	1,557,163	1,407,082	1,400,289	1,424,972	1,400,134
County Extension Education	187,526	183,953	187,781	187,487	187,542
Veterans' Assistance	369,599	370,811	357,367	350,955	351,262
Senior Citizens	350,210	350,157	400,279	400,068	400,038
Revenue Recapture	-	-	-	-	20,040
Total	<u>\$ 21,472,796</u>	<u>21,711,982</u>	<u>22,000,908</u>	<u>22,341,771</u>	<u>22,745,843</u>
Tax Collections	<u>\$ 21,434,888</u>	<u>21,677,726</u>	<u>22,316,148</u>	<u>22,316,148</u>	<u>22,713,145</u>

OTHER REQUIRED REPORTING



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2022, 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 16, 2023.

Report on 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) as a basis for designing 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. 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 certain deficiencies in internal control, described in the Schedule of Findings and Questioned Costs included in this report (item 2022-1 and 2022-2) that we consider to be significant deficiencies.

Report on 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 2022-3).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated May 16, 2023.

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 16, 2023

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

Opinion on 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, 2022. 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.

In our opinion, Kendall County, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended November 30, 2022.

Basis for Opinion on Each Major Federal Program

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 *Governmental 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). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Kendall County, Illinois, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of Kendall County, Illinois' compliance with the compliance requirements referred to above.

Management's Responsibility

Management is responsible for compliance the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts of grant agreements applicable to Kendall County, Illinois' federal programs.

Auditors' Responsibility for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Kendall County, Illinois's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Kendall County, Illinois's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Kendall County, Illinois's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Kendall County, Illinois's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Kendall County, Illinois's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

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 Kendall County, Illinois' compliance.

Report on Internal Control Over Compliance

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 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 the 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 16, 2023

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

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 - 2022	10.557	FCSAQ00911	\$ 3,117	-
WIC Administration - 2023	10.557	FCSBQ00911	162,283	-
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
Farmers' Market Nutrition - 2023	10.572	FCSBQ05226	1,000	-
<i>Passed through U.S. Forest Service:</i>				
Land Restoration Grant	10.664		37,714	-
Total U.S. Department of Agriculture			204,114	-
U.S. Department of Housing and Urban Development:				
<i>Passed Through Illinois Department of Human Services:</i>				
Emergency Solutions - 2022	14.231	FCSAH05706	190,124	-
Total CFDA 14.231			190,124	-
IDNR - Fox River Bluff Grant	20.219	RTP 19-155	177,100	-
Total U.S. Department of Housing and Urban Development:			367,224	-
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
CARES	20.509	OP-21-21-CARES	153,606	153,606
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance	20.509	OP-23-21-FED	55,578	55,578
Section 5311 Operating Assistance	20.509	OP-22-21-FED	55,578	55,578
Total CFDA 22.509			264,762	264,762
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2018-034	135,824	135,824
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2022-025	89,717	89,717
Total U.S. Department of Transportation			490,303	490,303
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2022	66.032	22KENDALL	10,000	-
Total CFDA 66.032			10,000	-
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2022	66.605	25080047J	813	-
Safe Drinking Water - 2023	66.605	38080047K	838	-
Total CFDA 66.605			1,651	-
Total U.S. Environmental Protection Agency			11,651	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

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	17-405035	159,559	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III - 2022	93.052	719	10,893	-
Title III - ARPA	93.052	719	1,506	-
Title III - 2023	93.052	719	574	-
Total CFDA 93.052			12,973	-
<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 - 2022	93.069	27580012J	26,139	-
Cities Readiness Initiative - 2023	93.069	37580012K	29,985	-
Public Health Preparedness - 2022	93.069	27180045J	50,337	-
Public Health Preparedness - 2023	93.069	37180045K	31,266	-
Total CFDA 93.069			137,727	-
Influenza Vaccine Promotion (M)	93.268	25080047J	16,757	-
Mass Vaccination (M)	93.268	15080646I	197,337	-
Mass Vaccination (M)	93.268	25080646I	34,873	-
Total CFDA 93.268			248,967	-
<i>Total Passed Through Illinois Department of Public Health</i>			386,694	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2022	93.563	SFY22	3,229	-
Total CFDA 93.563			3,229	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			3,229	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health & Human Services (cont'd):				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Low-Income Home Energy Assistance				
LIHEAP Energy Assistance - CARES	93.568	21-274035	960,801	-
LIHEAP Energy Assistance - 2022	93.568	22-224035	790,662	-
Weatherization	93.568	21-221035	189,018	-
Total CFDA 93.568			<u>1,940,481</u>	<u>-</u>
LIHWAP HHS	93.499	21-233035	157,387	-
Community Services Block Grant - CARES	93.569	20-211035	125,736	-
Community Services Block Grant - 2023	93.569	22-231035	123,050	-
Total CFDA 93.569			<u>248,786</u>	<u>-</u>
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			<u>2,346,654</u>	<u>-</u>
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2023	93.959	43CBC03073	2,836	-
Block Grants for Prevention and Treatment of Substance Abuse - 2022	93.959	43CAC03073	5,828	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	43CAC03234	40,239	-
Total CFDA 93.959			<u>48,903</u>	<u>-</u>
Social Services Block Grant - Family Case Management	93.667	FCSBU06044	11,268	-
Mental Health Awareness Training - 2022	93.243	C6241P1	10,568	-
Mental Health Awareness Training - 2023	93.243	C6241P1	19,840	-
<i>Total Passed Through Illinois Department of Human Services</i>			<u>90,579</u>	<u>-</u>
<i>Passed Through Association of Food and Drug Officials:</i>				
Food Standards	93.103		10,000	-
Total U.S. Department of Health and Human Services			<u>2,850,129</u>	<u>-</u>
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2021	95.001	G21CH0001B	1,267,085	-
High Intensity Drug Trafficking Areas - 2022	95.001	G22CH0002A	1,035,864	-
Total CFDA 95.001			<u>2,302,949</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

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	C1639	554	-
Emergency Food & Shelter - ARPA	97.024	C16AR	1,712	-
<i>Passed Through Illinois Emergency Management Agency:</i>				
Homeless Prevention	97.036		19,284	-
Emergency Management Performance	97.042	21EMAKENDL	48,697	-
SCAAP	16.606		22,988	-
Total U.S. Department of Homeland Security:			93,235	-
U.S. Department of Treasury:				
<i>Passed Through Illinois Department of Human Services</i>				
American Rescue Plan Act Funds (M)	21.027		4,083,265	-
<i>Passed Through Illinois Department of Health:</i>				
Epidemiology and Laboratory Capacity for Infectious Diseases (M)	93.323	05180146H	99,422	-
Covid 19 Response (M)	93.323	28180546J	155,026	-
Total CFDA 93.323			254,448	
Public Health Emergency Response	93.354	27680046J	123,738	-
Total U.S. Department of Treasury:			4,461,451	-
Election Assistance Commission				
<i>Passed Through Illinois State Board of Education</i>				
HAVA Security Grant	90.404	PL 107-252	22,690	-
Total Federal Expenditures			\$ 10,963,305	490,303

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2022

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, 2022. 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, 2022**

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, 2022

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. Two significant deficiencies 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, which does not have a material impact on the general government's financial statements of the County of Kendall, Illinois, was 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 include: American Rescue Act Funds (CFDA #21.027), Covid Contact Tracing (CFDA #93.323), and Influenza Vaccine Promotion and Mass Vaccinations (CFDA #93.268).
- h. The County's total federal expenditures were \$10,963,305 for the year ended November 30, 2022. The total amount tested as major programs was \$4,586,680, which represents 41.84% 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, 2022

SECTION II: FINANCIAL STATEMENT FINDINGS

Finding 2022-1: 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 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 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 and footnote supporting schedules.

Views of Responsible Officials and Planned Corrective Action:

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

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2022

SECTION II: FINANCIAL STATEMENT FINDINGS – (Continued)

Finding 2022-2: Significant Audit Adjustments

Condition:

During the audit, the auditors noted significant adjustments as accounts receivable and accounts payable balances needed to be corrected to present the financial statements in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Criteria:

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

Cause:

The County maintains its internal financial records on the cash basis and prepares year-end journal entries to adjust the trial balances to the accrual basis. However, management did not correctly prepare these accruals for accounts receivable and accounts payable.

Effect:

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

Recommendation:

The County should increase oversight over the year-end cash-to-accrual financial statement adjustments to ensure they are complete.

Management's Response:

We agree with the finding and will consider the costs and benefits of implementing the recommendations.

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2022

SECTION II: COMPLIANCE FINDINGS

Finding 2022-3: Expenditures in Excess of Appropriations (Recurring)

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2022.

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 BOARD OF KENDALL, ILLINOIS

KENDALL COUNTY OFFICE BUILDING
111 WEST FOX STREET, SUITE 316
YORKVILLE, ILLINOIS 60560
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Corrective Action Plan for Current Year Findings

Finding 2022-1 – 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 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 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 2022-2 – Significant Audit Adjustments

Condition:

Significant audit adjustments were made to correct the accounts receivable and accounts payable balances in order to be in accordance with U.S. Generally Accepted Accounting Principles (GAAP).

Corrective Action Plan:

The County will increase oversight over the year-end cash-to-accrual financial statement adjustments to ensure they are complete.

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

The County plans to implement this plan during fiscal year 2023.

Finding 2022-3 – Expenditures in Excess of Appropriations

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2022.

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:

The County plans to implement this plan during fiscal year 2023.

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2022

Financial Statement Findings:

Finding 2021-1: 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 2022; however, the County has not completed its corrective action plan. This is a repeat finding for 2022.

Compliance Findings:

Finding 2021-2: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2022.

Finding 2021-3 – Grant Tracking & Reporting

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. The County has increased controls over the preparation of the SEFA to ensure all grants are properly recorded.

Federal Awards Findings:

Finding 2021-4: Expenditures Incorrectly Reported

The County refrained from including transfers between funds as expenditures in the current year.