

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2023

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, 2023, 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, 2023, 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.

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 accounting standards generally accepted in the United States of America, and for 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 management's discussion and analysis, budgetary comparison information, the pension data schedules, and the 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 the 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 and the Schedule of Expenditures of Federal Awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information is comprised of the schedule 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 other 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, 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 16, 2023. The summarized comparative information presented herein as of and for the year ended November 30, 2022 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 21, 2024 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 21, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2023

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, 2023 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 \$10,262,920 to \$237,137,398 at November 30, 2023 from \$226,874,478 at November 30, 2022.
- During the current fiscal year, the County's total governmental expenses exceeded total governmental revenues by \$577,773 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$102,234,083, which represents a 1% decrease from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$24,270,733
 - IMRF and Social Security Fund - \$4,285,090
 - Transportation Sales Tax Fund - \$10,343,303
 - Public Safety Sales Tax Fund - \$10,516,237
 - County Health and Human Services Fund - \$5,591,210
 - Courthouse Debt Service Fund - \$1,291,125
 - American Rescue Plan Act Fund - \$4,635,695
 - Kendall County Area Transit Fund - \$198,175
 - Lost Revenue Fund - \$5,520,940
- The General Fund's total expenditures of \$23,173,811 were \$1,508,412 less than the \$24,682,223 budgeted for the 2023 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, 2023

Overview of the Financial Statements

This report consists of: basic financial statements, notes to basic financial statements, required supplementary information, supplementary information, other 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, an increase or decrease 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, the American Rescue Plan Act Fund, the Kendall Area Transit Fund, and the Lost Revenue 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, 2023

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, 2023

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.
- Kendall Area Transit Fund – This fund is used to operate the transit system within the County.
- Lost Revenue Fund – This fund is used to account for grant monies expended for the American Rescue Plan Act to cover expenditures in areas where funding was decreased due to the COVID-19 pandemic.

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, 2023

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	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
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	Health Care Benefit Fund
Sheriff Electric Home Monitoring Fund	Sheriff Equitable Sharing Program Fund
Bullet Proof Vest Partnership Grant Fund	Payroll Clearing Fund
HRA Fund	Historic Preservation Fund
Judicial Facilities Construction Fund	EMA Hazard Mitigation Plan Fund
Illinois Court Tech Modernization Fund	

COUNTY OF KENDALL, ILLINOIS

**Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023**

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 \$237.1 million for FY2023.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2023 and 2022.

Statement of Net Position

	Governmental Activities		% Change
	2023	2022	2022-2023
Current assets	\$ 133,474,181	131,676,418	1.37%
Noncurrent assets	155,290,027	152,040,167	2.14%
Total assets	<u>288,764,208</u>	<u>283,716,585</u>	<u>1.78%</u>
Total deferred outflows of resources	<u>27,520,344</u>	<u>9,401,100</u>	<u>192.74%</u>
Current liabilities	3,780,307	3,035,921	24.52%
Noncurrent liabilities	35,853,095	19,409,003	84.72%
Total liabilities	<u>39,633,402</u>	<u>22,444,924</u>	<u>76.58%</u>
Total deferred inflows of resources	<u>39,513,752</u>	<u>43,798,283</u>	<u>-9.78%</u>
Net position			
Net investment in capital assets	138,197,268	124,725,259	10.80%
Restricted	68,362,709	74,071,817	-7.71%
Unrestricted	<u>30,577,421</u>	<u>28,077,402</u>	<u>8.90%</u>
Total net position	<u>\$ 237,137,398</u>	<u>226,874,478</u>	<u>4.52%</u>

At the end of FY2023, total assets and deferred outflows of resources were \$316.2 million compared to \$293.1 million for FY2022.

At the end of FY2023, total liabilities and deferred inflows of resources stood at \$79.1 million versus \$66.2 million at the end of FY2022.

At the close of FY2023, County net position stood at \$237.1 million, an increase of \$10.2 million from FY2022 net position.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023

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
	2023	2022	2022-2023
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 10,851,173	11,645,306	-6.82%
Operating grants and contributions	10,757,042	22,754,651	-52.73%
Capital grants and contributions	3,532,528	4,701,537	-24.86%
General revenues:			
Property taxes	24,312,458	22,713,145	7.04%
Other taxes	29,122,354	29,926,328	-2.69%
Interest	2,729,876	549,785	396.54%
Miscellaneous	1,434,006	1,658,739	-13.55%
Total revenues	<u>82,739,437</u>	<u>93,949,491</u>	<u>-11.93%</u>
Program expenses:			
General and administration	27,926,906	25,321,893	10.29%
Public safety	14,380,738	9,672,501	48.68%
Judiciary and court	7,868,731	6,267,494	25.55%
County development	308,042	574,438	-46.38%
Corrections	5,741,359	5,607,825	2.38%
Highways and bridges	6,860,045	5,728,206	19.76%
Public health	9,005,937	8,302,528	8.47%
Education	300,807	272,980	10.19%
Unallocated interest	83,952	163,364	-48.61%
Total expenses	<u>72,476,517</u>	<u>61,911,229</u>	<u>17.07%</u>
Change in net position	10,262,920	32,038,262	-67.97%
Net position, beginning of year	<u>226,874,478</u>	<u>194,836,216</u>	<u>16.44%</u>
Net position, end of year	<u>\$ 237,137,398</u>	<u>226,874,478</u>	<u>4.52%</u>

Revenues decreased by \$11.2 million from FY2022 to FY2023. This decrease is largely related to a decrease in grants 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. Interest income also increased during the current year.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023

Government-wide Financial Analysis (Continued):

Expenses increased by \$10.5 million from FY2022 to FY2023. The increase is related mostly to an increase in public safety expenditures.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
General and administration	\$ 27,926,906	25,321,893	21,837,276	5,991,560
Public safety	14,380,738	9,672,501	10,782,130	6,194,795
Judiciary and court	7,868,731	6,267,494	4,516,648	3,393,504
County development	308,042	574,438	308,042	574,438
Corrections	5,741,359	5,607,825	3,655,257	2,647,678
Highways and bridges	6,860,045	5,728,206	3,199,971	804,630
Public health	9,005,937	8,302,528	2,651,691	2,743,798
Education	300,807	272,980	300,807	272,980
Unallocated interest	83,952	163,364	83,952	163,364
Total	\$ 72,476,517	61,911,229	47,335,774	22,786,747

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 FY2023 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2023 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$5.3 million.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by \$1.5 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 \$173,390.

Illinois Municipal Retirement and Social Security Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$611,056. Required contributions to Social Security were approximately \$352,085 less than anticipated and required contributions to IMRF were approximately \$258,971 less than anticipated due to a decrease in IMRF rates.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2023

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 \$600,136.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$3,111,426. 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 \$973,563.

Public Safety Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Public Safety Sales Tax Fund by \$8,782.

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 \$725,495.

County Health and Human Services Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the County Health and Human Services Fund by approximately \$1,336,560. The primary reason for the variance was due to lower than expected direct client assistance costs.

American Rescue Plan Act Fund Revenues: The American Rescue Plan Act Fund received most of its revenues from interest income in FY2023. The actual revenues exceeded budgeted revenues received by approximately \$390,292.

American Rescue Plan Act Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the American Rescue Plan Act Fund by approximately \$1,102,867. 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 broadband study expense.

Kendall County Area Transit Fund Revenues: The Kendall County Area Transit Fund received most of its revenues from operating grants. The budgeted revenues exceeded actual revenues received by approximately \$4,206,586 due to a grant that was budgeted but not received.

Kendall County Area Transit Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Kendall County Area Transit Fund by approximately \$4,161,059. The primary reason for the variance was due to lower than expected expenses for contractual services. The County anticipated spending IDOT grant monies that were not received.

Lost Revenue Fund Revenues: There were no revenues budgeted or received in the Lost Revenue Fund. Budgeted transfers received were equal to actual transfers received for FY2023.

Lost Revenue Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Lost Revenue Fund by approximately \$5,642,108. The primary reason for the variance was due to lower than expended construction costs.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2023

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2023 the County had \$154.9 million invested in capital assets, net of accumulated depreciation. See Note 4 for more information on assets.

**Capital Assets at Year-End
(Net of Depreciation)**

	Governmental Activities	
	<u>2023</u>	<u>2022</u>
Land and improvements	\$ 9,425,053	8,446,678
Construction in progress	7,491,285	3,887,772
Buildings and improvements	47,497,043	48,647,311
Road network	65,103,884	62,752,712
Bridge network	22,358,919	19,711,268
Vehicles	2,240,520	934,729
Equipment	858,465	305,248
Totals	<u>\$ 154,975,169</u>	<u>144,685,718</u>

During the year ended November 30, 2023, the County began construction on a building that will be used by the County Clerk's office, the Galena and Kennedy Road project, and the Ridge, Theodore, and Caton Farm Road projects. At year end, The County has expended \$7,491,286 related to these contracts which has been reported as Construction in Progress.

The construction on the Ridge Road and Route 52 Intersection, the Eldamain Road Bridge, and the Ridge and Holt Road Traffic Signal Project were completed during FY2023 and the total value of \$3,887,773 was removed from construction in progress and capitalized under road network.

The County also purchased several vehicles, land for road projects, started the court modernization project, and replaced an HVAC and boiler.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2023

Capital Assets & Long-Term Debt (Continued)

Long-Term Debt

The County paid down \$2.5 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		
	2023	2022	Due in One Year
Refunding Bonds:			
Series 2016	\$ 1,050,000	2,070,000	655,000
Series 2017	11,675,000	13,050,000	1,840,000
Series 2019B	2,090,000	2,260,000	190,000
Total	<u>\$ 14,815,000</u>	<u>17,380,000</u>	<u>2,685,000</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, 2023
 (With Comparative Figures for November 30, 2022)

	Governmental Activities		Component
	Totals		Unit
	2023	2022	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 96,601,378	98,214,364	8,990,865
Receivables:			
Property taxes	26,042,851	24,389,453	6,552,773
Due from the State of Illinois	6,417,313	6,097,829	-
Notes receivable	784,051	30,961	-
Lease receivable	46,412	45,281	-
Other receivables	2,867,810	2,348,510	30,650
Inventories	23,695	5,535	-
Prepaid expenses	690,671	544,485	22,355
Total current assets	133,474,181	131,676,418	15,596,643
Noncurrent assets:			
Notes receivable	181,269	214,040	-
Lease receivable	133,589	180,001	-
Net pension asset	-	6,960,408	-
Capital assets:			
Land and construction in progress	16,916,338	12,334,450	69,239,348
Depreciable assets	241,422,899	229,381,904	10,404,200
Less: accumulated depreciation	(103,364,068)	(97,030,636)	(6,190,560)
Total noncurrent assets	155,290,027	152,040,167	73,452,988
Total assets	288,764,208	283,716,585	89,049,631
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	27,520,344	9,401,100	361,050
Total deferred outflows of resources	27,520,344	9,401,100	361,050
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	2,430,916	1,826,137	14,360
Accrued payroll	1,067,401	882,258	25,469
Refundable deposits	-	-	33,498
Accrued interest	281,990	327,526	320,166
Total current liabilities	3,780,307	3,035,921	393,493
Noncurrent liabilities:			
Accrued compensated absences	925,412	819,372	39,039
Net pension obligation	19,252,794	-	150,198
Due in one year			
Bonds payable	2,990,569	2,914,742	4,633,617
Due in more than one year			
Bonds payable	12,684,320	15,674,889	18,323,170
Total noncurrent liabilities	35,853,095	19,409,003	23,146,024
Total Liabilities	39,633,402	22,444,924	23,539,517
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	26,042,851	24,389,453	6,552,773
Unearned rent - current	46,412	45,281	-
Unearned rent - long-term	133,589	180,001	-
Unamortized gain on refunding	1,103,012	1,370,828	549,108
Deferred inflows from pensions	12,187,888	17,812,720	178,691
Total deferred inflows of resources	39,513,752	43,798,283	7,280,572
<u>Net Position</u>			
Net investment in capital assets	138,197,268	124,725,259	50,496,201
Restricted	68,362,709	74,071,817	8,136,444
Unrestricted	30,577,421	28,077,402	(42,053)
Total net position	\$ 237,137,398	226,874,478	58,590,592

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

Statement of Activities
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2023	2022	
Governmental activities:							
General control and administration	\$ 27,926,906	4,516,378	1,573,252	-	(21,837,276)	(5,991,560)	-
Public safety	14,380,738	1,269,397	2,324,287	-	(10,787,054)	(6,194,795)	-
Judiciary and court	7,868,731	2,706,333	645,750	-	(4,516,648)	(3,393,504)	-
County development	308,042	-	-	-	(308,042)	(574,438)	-
Corrections	5,741,359	1,469,311	616,791	-	(3,655,257)	(2,647,678)	-
Highways and bridges	6,860,045	132,470	-	3,532,528	(3,195,047)	(804,630)	-
Public health	9,005,937	757,284	5,596,962	-	(2,651,691)	(2,743,798)	-
Education	300,807	-	-	-	(300,807)	(272,980)	-
Unallocated interest expense	83,952	-	-	-	(83,952)	(163,364)	-
Total governmental activities	<u>\$ 72,476,517</u>	<u>10,851,173</u>	<u>10,757,042</u>	<u>3,532,528</u>	<u>(47,335,774)</u>	<u>(22,786,747)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,032,697</u>	<u>485,298</u>	<u>-</u>	<u>559,201</u>			<u>(988,198)</u>
General revenues:							
Taxes:							
Property taxes					24,312,458	22,713,145	6,075,753
Sales tax					22,036,397	22,464,949	-
Income tax					4,083,067	4,165,585	-
Other taxes					3,002,889	3,295,794	-
Interest					2,729,876	549,785	133,634
Miscellaneous					1,434,006	1,635,751	178,617
Total general revenues					<u>57,598,694</u>	<u>54,825,009</u>	<u>6,388,004</u>
Change in net position					10,262,920	32,038,262	5,399,806
Net position, beginning of year					<u>226,874,478</u>	<u>194,836,216</u>	<u>53,190,786</u>
Net position, end of year					<u>\$ 237,137,398</u>	<u>226,874,478</u>	<u>58,590,592</u>

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

Balance Sheet - Governmental Funds
November 30, 2023
 (With Comparative Figures for November 30, 2022)

	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	Kendall County Area Transit	Lost Revenue	Non-major Governmental Funds	2023	2022
	<u>Assets</u>											
Cash, deposits, and investments	\$ 23,057,540	4,443,983	9,235,024	9,131,524	4,408,646	1,291,125	4,836,405	232,859	6,226,335	33,990,002	96,853,443	98,485,506
Receivables:												
Due from the State of Illinois	-	25,878	1,528,349	1,384,713	1,352,758	-	-	-	-	291,828	4,583,526	4,162,356
Notes receivable	-	-	-	-	-	-	-	-	-	965,320	965,320	245,001
Other receivables	1,960,653	-	-	-	-	-	-	389,150	-	518,007	2,867,810	2,348,510
Inventories	-	-	-	-	23,695	-	-	-	-	-	23,695	5,535
Prepaid expenses	208,700	-	-	-	-	-	-	-	-	481,971	690,671	544,485
Total assets	\$ 25,226,893	4,469,861	10,763,373	10,516,237	5,785,099	1,291,125	4,836,405	622,009	6,226,335	36,247,128	105,984,465	105,791,393
<u>Liabilities</u>												
Accounts payable	\$ 275,118	-	420,070	-	91,172	-	182,162	423,834	701,297	337,263	2,430,916	1,826,137
Accrued payroll	681,042	184,771	-	-	102,717	-	18,548	-	4,098	76,225	1,067,401	882,258
Overdraft payable	-	-	-	-	-	-	-	-	-	252,065	252,065	271,142
Total liabilities	956,160	184,771	420,070	-	193,889	-	200,710	423,834	705,395	665,553	3,750,382	2,979,537
<u>Fund Balance</u>												
Non-spendable	208,700	-	-	-	23,695	-	-	-	-	481,971	714,366	550,020
Restricted	-	4,285,090	10,343,303	10,516,237	5,567,515	1,291,125	4,635,695	198,175	5,520,940	26,004,629	68,362,709	74,071,817
Committed	-	-	-	-	-	-	-	-	-	9,213,238	9,213,238	7,404,146
Unassigned	24,062,033	-	-	-	-	-	-	-	-	(118,263)	23,943,770	20,785,873
Total fund balance	24,270,733	4,285,090	10,343,303	10,516,237	5,591,210	1,291,125	4,635,695	198,175	5,520,940	35,581,575	102,234,083	102,811,856
Total liabilities and fund balance	\$ 25,226,893	4,469,861	10,763,373	10,516,237	5,785,099	1,291,125	4,836,405	622,009	6,226,335	36,247,128	105,984,465	105,791,393

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, 2023
(With Comparative Figures for November 30, 2022)

	<u>2023</u>	<u>2022</u>
Total fund balance for governmental funds	\$ 102,234,083	102,811,856
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	258,339,237	241,716,354
Accumulated depreciation	(103,364,068)	(97,030,636)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(281,990)	(327,526)
Leases receivable are long-term assets that are not available in the current year and therefore, are not reported in the funds.	180,001	225,282
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	1,833,787	1,935,473
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	(925,412)	(819,372)
Net pension (liability) asset, net	(19,252,794)	6,960,408
Bonds, capital leases, and discounts / premiums on bonds	(15,674,889)	(18,589,631)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred inflows related to leases receivable	(180,001)	(225,282)
Deferred outflows (inflows) related to pensions	15,332,456	(8,411,620)
Deferred inflows related to economic gain on refunding	(1,103,012)	(1,370,828)
Net position of governmental activities	<u>\$ 237,137,398</u>	<u>226,874,478</u>

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	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	Kendall County Area Transit	Lost Revenue	Non-major Governmental Funds	2023	2022
	Revenues:											
Property taxes	\$ 13,577,559	3,983,840	-	-	1,505,038	-	-	-	-	5,246,021	24,312,458	22,713,145
Intergovernmental revenue	13,291,574	572,920	8,259,817	8,259,817	5,596,962	-	-	1,355,171	-	9,299,314	46,635,575	59,202,699
Fees, fines, and charges	3,589,652	-	-	-	757,269	-	-	-	-	2,514,351	6,861,272	8,260,860
Licenses and permits	867,936	-	-	-	-	-	-	-	-	-	867,936	1,188,218
Interest	1,670,556	2,727	229,534	178,465	33,825	51,618	391,292	5,009	-	166,850	2,729,876	549,785
Other revenue	382,331	29,003	460,785	45,281	147,725	-	-	-	-	368,880	1,434,005	1,635,750
Total revenues	33,379,608	4,588,490	8,950,136	8,483,563	8,040,819	51,618	391,292	1,360,180	-	17,595,416	82,841,122	93,550,457
Expenditures:												
Current:												
General administrative	5,670,705	810,375	-	2,111,729	-	-	5,548,443	1,418,517	558,684	9,050,091	25,168,544	21,953,482
Public safety	6,975,625	1,136,943	-	-	-	-	-	-	-	4,325,897	12,438,465	10,893,482
Judiciary and courts	5,369,512	835,954	-	-	-	-	-	-	-	566,408	6,771,874	6,541,626
County development	244,485	36,168	-	-	-	-	-	-	-	27,389	308,042	574,438
Corrections	4,776,644	726,360	-	-	-	-	-	-	-	112,172	5,615,176	5,864,604
Highways and bridges	17,102	183,286	2,346,259	-	-	-	-	-	-	1,902,268	4,448,915	7,512,457
Public health	25,806	570,318	-	-	6,538,629	-	868,653	-	-	571,486	8,574,892	8,895,186
Education	93,932	14,967	-	-	-	-	-	-	-	191,908	300,807	272,980
Debt service:												
Principal	-	-	-	-	-	2,395,000	-	-	-	170,000	2,565,000	2,435,000
Interest	-	-	-	-	-	664,925	-	-	-	81,160	746,085	863,110
Fiscal agent fees	-	-	-	-	-	759	-	-	-	202	961	3,317
Capital outlay	-	-	6,402,315	-	-	-	-	-	3,230,952	6,846,867	16,480,134	3,908,547
Total expenditures	23,173,811	4,314,371	8,748,574	2,111,729	6,538,629	3,060,684	6,417,096	1,418,517	3,789,636	23,845,848	83,418,895	69,718,229
Excess (deficiency) of revenues over (under) expenditures	10,205,797	274,119	201,562	6,371,834	1,502,190	(3,009,066)	(6,025,804)	(58,337)	(3,789,636)	(6,250,432)	(577,773)	23,832,228
Other financing sources (uses):												
Transfers in	255,395	521,965	6,000	-	782,269	3,060,125	1,750	71,000	7,905,294	10,205,262	22,809,060	19,377,388
Transfers out	(7,156,211)	-	(75,000)	(4,994,876)	(1,229,623)	-	(7,905,294)	(7,166)	-	(1,440,890)	(22,809,060)	(19,377,388)
Total other financing sources (uses)	(6,900,816)	521,965	(69,000)	(4,994,876)	(447,354)	3,060,125	(7,903,544)	63,834	7,905,294	8,764,372	-	-
Net change in fund balance	3,304,981	796,084	132,562	1,376,958	1,054,836	51,059	(13,929,348)	5,497	4,115,658	2,513,940	(577,773)	23,832,228
Fund balance, beginning of year	20,965,752	3,489,006	10,210,741	9,139,279	4,536,374	1,240,066	18,565,043	192,678	1,405,282	33,067,635	102,811,856	78,979,628
Fund balance, end of year	\$ 24,270,733	4,285,090	10,343,303	10,516,237	5,591,210	1,291,125	4,635,695	198,175	5,520,940	35,581,575	102,234,083	102,811,856

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023	2022
Net change in fund balances - total governmental funds	\$ (577,773)	23,832,228
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	2,565,000	2,435,000
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	16,622,883	5,011,930
Depreciation expense	(6,333,432)	(5,583,385)
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.		
	(101,686)	399,033
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	(106,040)	156,902
Change in net pension liability and deferred pension sources	(2,469,126)	5,083,490
Change in accrued interest payable	45,536	23,574
Amortization of bond premiums and discounts	349,742	405,673
Amortization of gain on refunding	267,816	273,817
Change in net position of governmental activities	<u>\$ 10,262,920</u>	<u>32,038,262</u>

Statement of Fiduciary Net Position
 November 30, 2023
 (With Comparative Figures for November 30, 2022)

	Trust Funds			Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	Custodial Funds	2023	2022
	<u>Assets</u>				
Cash, deposits, and investments	\$ 100,000	33,871	20,136,860	20,270,731	19,292,584
Due from State of Illinois	-	-	75,457	75,457	62,121
Accounts receivable	-	-	775,300	775,300	635,616
Other assets	-	-	4,875,738	4,875,738	715,611
Total assets	\$ 100,000	33,871	25,863,355	25,997,226	20,705,932
<u>Liabilities</u>					
Accounts payable	\$ -	-	1,045,336	1,045,336	585,731
Other liabilities	-	-	1,108,456	1,108,456	1,529,239
Accrued payroll	-	-	92,454	92,454	55,784
Custodial funds due to others	-	-	23,617,109	23,617,109	18,425,023
Total liabilities	-	-	25,863,355	25,863,355	20,595,777
<u>Net Position</u>					
Unrestricted	\$ 100,000	33,871	-	133,871	110,155

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	Trust Funds		Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	2023	2022
	Additions	\$ -	331,583	331,583
Deductions	-	307,867	307,867	477,222
Change in net position	-	23,716	23,716	(4,475)
Net position, beginning of year	100,000	10,155	110,155	114,630
Net position, end of year	\$ 100,000	33,871	133,871	110,155

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, 2023

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, 2023

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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. The County elected to take exception to this assumption for revenue remitted by the State as the County considered those amounts applicable to the current fiscal year to be available as it is vouchered by the State. 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 – 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 – 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 – used to provide 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.
8. Kendall County Area Transit Fund – used to operate the transit system within the County.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

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

9. Lost Revenue Fund – used to account for grant monies expended for the American Rescue Plan Act to cover expenditures in areas where funding was decreased due to the COVID-19 pandemic.

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 County Health and Human Services Fund, the Public Safety Sales Tax Fund, and the Courthouse Debt Service Fund as major funds even though the fund calculations do not classify them as major. 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 2022 became due and payable in two installments, generally in June and September 2023. 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, 2023

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

D. *Property Taxes (Continued)*

The 2022 levy was approved on November 29, 2022. 2022 property taxes were extended to \$24,371,871 and are reflected as revenues in fiscal year 2023 and collections amounted to \$24,312,458. Amounts not collected by the Collector by November 30, 2023 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 2023 levy was approved on December 5, 2023. Property taxes levied in 2023 in the amount of \$26,042,851 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 2024.

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, 2023

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 2023 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, 2023

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	\$ 16,916,338
Other capital assets, net of accumulated depreciation	138,058,831
Less:	
Bonds payable	(15,674,889)
Unamortized gain on bond refunding	<u>(1,103,012)</u>
Total net investment in capital assets	<u>\$ 138,197,268</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, 2023:

Restricted by:	
State statutes and enabling legislation	\$ 54,116,978
Bond agreements	1,434,123
Grantor requirements	12,728,725
Donor requirements	<u>82,883</u>
Total restricted	<u>\$ 68,362,709</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, 2023

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, 2023:

Inventory	\$ 23,695
Prepaid expenses	<u>690,671</u>
Total	<u>\$ 714,366</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, 2023:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$ 4,285,090
Transportation Sales Tax	10,343,303
Public Safety Sales Tax	10,516,237
County Health and Human Services	5,567,515

Grant imposed restrictions:

American Rescue Plan Act	4,635,695
Kendall County Area Transit	198,175
Lost Revenue	5,520,940
Bond agreements - Courthouse Debt Service	1,291,125

Non-major funds:

State statutes and enabling legislation	23,404,833
Bond agreements - Courthouse Debt Service	142,998
Grant imposed restrictions	2,373,915
Donor imposed restrictions	<u>82,883</u>

Total	<u>\$ 68,362,709</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023:

Nonmajor Funds:	
Payroll Clearing	\$ 34,590
HRA	1,257
Capital Improvements	3,026,007
Animal Control Capital Improvement	60,931
County Buildings	5,251,055
Public Safety Capital Improvement	668,944
Judicial Facilities Construction Fund	170,454
Total	<u>\$ 9,213,238</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, 2023

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 the offsetting of assigned fund balance amounts.

Fund balances unassigned at November 30, 2023 as follows:

Major Funds:

General Fund	\$ 24,062,033
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Nonmajor Funds:

Coroner Death Certificate Grant Fund	(1,301)
HIDTA Grant Fund	(77,022)
Adult Redeploy Illinois Fund	(4,516)
Sheriff's Special Assignment Fund	(8,008)
Family Violence Coord. Council Grant Fund	(10,378)
Historic Preservation Fund	(17,000)
EMA Hazard Mitigation Plan Fund	(38)

Total Unassigned Fund Balance	<u>\$ 23,943,770</u>
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To avoid service disruption due to revenue short falls, the County Board has set a minimum fund balance target of 50% of annual appropriated expenses and transfers for the General Fund. If the fund balance drops below the 50% value, the County Board will develop an action plan to restore the fund balance to the desired level. If unrestricted fund balance in the General Fund exceeds 58.33% of appropriated expenses and transfers, the excess will be transferred to a capital fund designated by the County Board by a majority vote.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

P. Change in Accounting Standards

While GASB 96 was in effect as of November 30, 2023, there were no agreements that met the requirements of this pronouncement.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 2: CASH AND INVESTMENTS

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

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

Custodial Credit Risk - Deposits

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

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

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, 2023, the reported amount of the County's deposits was \$69,973,057 and the bank balance was \$71,986,796. Of the bank balance, \$2,000,000 was covered by federal depository insurance or by collateral held by the County's agent in the County's name and all remaining balances were covered by collateral held in the pledging bank's trust department in the County's name. No balances were uninsured or uncollateralized.

Investments

As of November 30, 2023, the County's investments were as follows:

	<u>Total</u>
Illinois Funds	\$ 26,628,321
Total investments	<u>\$ 26,628,321</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

Investments (Continued)

The County has investments in The Illinois Funds. The Illinois Funds was developed and implemented in 1975 by the Illinois General Assembly under the jurisdiction of the treasurer. It was created to provide an investment alternative for public treasurers across the state. The investment management duties for the Illinois Funds are assumed by the Portfolio Management Division of The Office of the Illinois State Treasurer.

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	
Illinois Funds	\$ 26,628,321	-	-	-	26,628,321
Total	\$ 26,628,321	-	-	-	26,628,321

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
Illinois Funds	\$ 26,628,321	26,628,321	-
Total	\$ 26,628,321	26,628,321	-

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, 2023, there are no investments with custodial credit risk in that all of its investments are insured.

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

COUNTY OF KENDALL, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

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 Illinois Funds, valued at \$26,628,321, are the only investments measured at fair value as of November 30, 2023.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2023 was as follows:

	Primary Government			
	Balance as of December 1, 2022	Additions	Deletions / Transfers	Balance as of November 30, 2023
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 8,446,678	978,375	-	9,425,053
Construction in progress	3,887,772	7,491,286	(3,887,773)	7,491,285
Total capital assets not being depreciated	12,334,450	8,469,661	(3,887,773)	16,916,338
Capital assets being depreciated:				
Buildings and improvements	106,023,670	1,832,945	-	107,856,615
Road network	83,855,648	4,117,399	-	87,973,047
Bridge network	27,826,377	3,283,196	-	31,109,573
Vehicles	5,207,998	2,023,440	-	7,231,438
Equipment	6,468,211	784,015	-	7,252,226
Total capital assets	229,381,904	12,040,995	-	241,422,899
Less accumulated depreciation:				
Buildings and improvements	57,376,359	2,983,213	-	60,359,572
Road network	21,102,936	1,766,226	-	22,869,162
Bridge network	8,115,109	635,546	-	8,750,655
Vehicles	4,273,269	717,649	-	4,990,918
Equipment	6,162,963	230,798	-	6,393,761
Total accumulated depreciation	97,030,636	6,333,432	-	103,364,068
Total capital assets being depreciated, net	132,351,268	5,707,563	-	138,058,831
Governmental activities capital assets, net	\$ 144,685,718	14,177,224	(3,887,773)	154,975,169

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

Governmental activities	
General administration	\$ 2,299,981
Highways and bridges	2,508,042
Public safety	762,074
Judiciary	667,834
Public health	95,501
Total governmental activities	\$ 6,333,432

Significant capital additions for the year include the court modernization project, a building purchase, several vehicle purchases, HVAC and boiler replacement, land acquisitions for road projects, and completion of various road construction projects. See Note 14 regarding significant construction contracts in progress at November 30, 2023.

COUNTY OF KENDALL, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2023 is as follows:

Governmental Activities:	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 17,380,000	-	2,565,000	14,815,000	2,685,000
Net premium on bonds	1,209,631	-	349,742	859,889	305,569
Total bonds payable	\$ 18,589,631	-	2,914,742	15,674,889	2,990,569
Net pension obligation (asset)	\$ (6,960,408)	26,213,202	-	19,252,794	-
Compensated absences	\$ 819,372	1,070,809	964,769	925,412	-

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, 2023 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/23
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	\$ 1,050,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	11,675,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	2,090,000
Total					<u>\$ 14,815,000</u>

2016 Crossover Refunding of Series 2008 Bonds

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

2017 Crossover Refunding of Series 2007B and 2009 Bonds

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

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.

Debt service requirements to maturity are as follows:

Year Ending November 30,	Bonds Payable	
	Principal	Interest
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	2,265,000	92,285
2029-2032	1,060,000	76,578
	<u>\$ 14,815,000</u>	<u>1,896,903</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, 2023:

Assessed valuation (2022)	<u>\$ 4,125,581,150</u>
Statutory debt limitation (5.750%)	\$ 237,220,916
Amount of debt applicable to debt limitation	
County	14,815,000
KCFPD	<u>22,565,000</u>
Total amount of debt applicable to debt limitation	<u>37,380,000</u>
Legal Debt Margin	<u>\$ 199,840,916</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2023

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, 2023

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, 2022, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	237	63	12
Inactive, non-retired members	273	53	3
Active members	<u>262</u>	<u>84</u>	<u>4</u>
Total	<u>772</u>	<u>200</u>	<u>19</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 2022 and the fiscal year ended November 30, 2023 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%	7.50%	N/A
Employer required contribution rate for 2022	6.97%	19.93%	29.90%	N/A
Employer required contribution rate for 2023	5.88%	19.57%	18.99%	N/A
Actual contributions for 2022:				
County	\$ 894,332	1,925,844	123,923	2,944,099
Forest Preserve District	29,969	-	-	29,969
KenCom	99,625	-	-	99,625
Total	<u>\$ 1,023,926</u>	<u>1,925,844</u>	<u>123,923</u>	<u>3,073,693</u>
Actual contributions for fiscal year 2023:				
County	\$ 937,182	1,680,794	91,303	2,709,279
Forest Preserve District	39,132	-	-	39,132
KenCom	129,238	-	-	129,238
Total	<u>\$ 1,105,552</u>	<u>1,680,794</u>	<u>91,303</u>	<u>2,877,649</u>

Payable to the Pension Plan

At November 30, 2023, the County had \$112,056 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2023.

Net Pension Liability (Asset)

At December 31, 2022, 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	\$ 64,761,834	76,933,173	6,683,594	148,378,601	4,347,493	14,437,238	129,593,870
Plan Fiduciary Net Position	59,510,159	62,901,319	5,965,440	128,376,918	4,197,295	13,838,547	110,341,076
Net Pension Liability (Asset)	<u>\$ 5,251,675</u>	<u>14,031,854</u>	<u>718,154</u>	<u>20,001,683</u>	<u>150,198</u>	<u>598,691</u>	<u>19,252,794</u>

The net pension liabilities were measured as of December 31, 2022, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2022. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2022.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2022, 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, 2022.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2021	\$ 140,939,450	149,072,630	(8,133,180)
Changes for the year:			
Service cost	2,967,881	-	2,967,881
Interest on the total pension liability	10,104,008	-	10,104,008
Benefit changes	-	-	-
Differences between expected and actual experience	482,809	-	482,809
Assumption changes	-	-	-
Employer contributions	-	3,073,693	(3,073,693)
Employee contributions	-	1,448,870	(1,448,870)
Net plan investment income	-	(18,577,767)	18,577,767
Benefit payments and refunds	(6,115,547)	(6,115,547)	-
Other	-	(524,961)	524,961
Net changes	7,439,151	(20,695,712)	28,134,863
Balances at December 31, 2022	\$ 148,378,601	128,376,918	20,001,683

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2022:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was market value of investments.
- 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, 2023

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, 2022:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	35.5%	6.5%
International Equity	18%	7.6%
Fixed Income	25.5%	4.9%
Real Estate	10.5%	6.2%
Alternative Investments	9.5%	6.25-9.9%
Cash Equivalents	1%	4%
Total	<u>100%</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2022 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	4.05%	4.05%	4.05%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	<u>Regular Plan</u>		
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 72,714,632	64,761,834	58,564,867
Plan Fiduciary Net Position	59,510,159	59,510,159	59,510,159
Net Pension Liability/(Asset)	<u>\$ 13,204,473</u>	<u>5,251,675</u>	<u>(945,292)</u>
Primary Government	\$ 11,321,515	4,502,786	(810,493)
KCFPD	377,648	150,198	(27,035)
KenCom	1,505,310	598,691	(107,764)
Total	<u>\$ 13,204,473</u>	<u>5,251,675</u>	<u>(945,292)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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	\$ 88,012,017	76,933,173	67,929,318
Plan Fiduciary Net Position	62,901,319	62,901,319	62,901,319
Net Pension Liability/(Asset)	<u>\$ 25,110,698</u>	<u>14,031,854</u>	<u>5,027,999</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 7,437,689	6,683,594	6,051,799
Plan Fiduciary Net Position	5,965,440	5,965,440	5,965,440
Net Pension Liability/(Asset)	<u>\$ 1,472,249</u>	<u>718,154</u>	<u>86,359</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 168,164,338	148,378,601	132,545,984
Plan Fiduciary Net Position	128,376,918	128,376,918	128,376,918
Net Pension Liability/(Asset)	<u>\$ 39,787,420</u>	<u>20,001,683</u>	<u>4,169,066</u>
Primary Government	\$ 37,904,462	19,252,794	4,034,267
KCFPD	377,648	150,198	27,035
KenCom	1,505,310	598,691	107,764
Total	<u>\$ 39,787,420</u>	<u>20,001,683</u>	<u>4,169,066</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, the total pension expense for all plans was \$2,036,478, of which \$1,746,076 was recognized by the Primary Government, \$58,243 was recognized by the Component Unit, and \$232,159 was recognized by KenCom. At November 30, 2023, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 2,539,330	313,340
Changes in assumptions	591,297	451,114
Net difference between projected and actual earnings on pension plan investments	23,447,006	12,314,980
Total deferred amounts to be recognized in pension expense in future periods	26,577,633	13,079,434
Contributions subsequent to the measurement date	2,743,247	-
Total deferred amounts related to pensions	<u>\$ 29,320,880</u>	<u>13,079,434</u>

In the table above, \$2,743,247 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
2023	\$ (127,575)	839,903	(46,857)	665,471
2024	1,110,390	1,839,529	59,300	3,009,219
2025	1,598,960	2,055,601	150,765	3,805,326
2026	2,737,923	2,989,313	289,547	6,016,783
2027	-	1,400	-	1,400
Thereafter	-	-	-	-
Total	<u>\$ 5,319,698</u>	<u>7,725,746</u>	<u>452,755</u>	<u>13,498,199</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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 2022 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 27,520,344	361,050	1,439,486	29,320,880
Deferred inflows	(12,187,888)	(178,691)	(712,855)	(13,079,434)
Net deferred outflows/(inflows)	<u>\$ 15,332,456</u>	<u>182,359</u>	<u>726,631</u>	<u>16,241,446</u>

The Regular Plan reported \$1,056,479 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 2022 calendar year contributions as follows:

Primary Government	\$ 908,230
KCFPD	28,862
KenCom	<u>119,387</u>
Total contributions subsequent to the measurement date	<u>\$ 1,056,479</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, 2023.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 9: LEASE RECEIVABLE

The County is reporting lease receivables of \$181,001 at November 30, 2023. For the year ended November 30, 2023, the County reported lease revenue of \$45,281 related to lease payments received.

The lease is summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>
KenCom	\$ 181,001	45,281

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, 2023 is \$181,001.

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

<u>Fiscal Year Ending November 30,</u>	<u>Principal</u>
2024	\$ 46,412
2025	47,572
2026	49,163
2027	37,854
Total	<u>\$ 181,001</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, the outstanding balance was \$965,320.

During the year ended November 30, 2023, the County issued a loan to the Village of Minooka for improvements in the amount of \$750,000. Once the improvements are completed, the Village will begin paying back the loan. This entire loan is shown as current, as no payment schedule has been set.

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

Fiscal Year Ending November 30,	Principal
2024	\$ 784,051
2025	30,191
2026	31,093
2027	32,024
2028	27,183
2029-2033	42,559
2034-2035	18,219
	<u>\$ 965,320</u>

COUNTY OF KENDALL, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2023**

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2023	Actual 2023	Excess
Law Enforcement Operations Support Fund	\$ 28,238	28,944	706
Geographic Information Systems - Recorder Fund	58,414	61,939	3,525
Animal Population Control Fund	40,000	41,488	1,488
Circuit Clerk Operation/Administration Fund	7,500	7,679	179
Sheriff Special Assignment Fund	43,838	43,981	143
Family Violence Coordinator Council Grant Fund	57,000	58,572	1,572
SCAAP Grant Fund	6,145	10,516	4,371

Deficit Fund Equity

As of November 30, 2023, the following funds had deficit fund balances:

Fund	Deficit
Coroner Death Certificate Grant Fund	\$ 1,301
HIDTA Grant Fund	77,022
Adult Redeploy Illinois Fund	4,516
Sheriff's Special Assignment Fund	8,008
Family Violence Coordinator Council Grant Fund	10,378
Historic Preservation Fund	17,000
EMA Hazard Mitigation Plan Fund	38

NOTE 12: TAX ABATEMENTS

The County enters into property tax abatement agreements with business under state statute (ILCS 200/18-165). Under the statute, any taxing district, upon a majority vote of its governing authority, may, after the determination of the assessed valuation of its property, order the clerk of that county to abate a portion of its taxes on the following: commercial and industrial property, horse racing, auto racing, academic or research institute, housing for older persons, historical society, recreational facilities, relocated corporate headquarters, United States Military Public/Private Residential Developments, property located in qualified business corridor.

For the fiscal year ended November 30, 2023, the County had two properties with abatement agreements. These properties are not yet operational; therefore, no current abatement has been applied.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

NOTE 13: INTER-FUND TRANSACTIONS

Below are the inter-fund transfers for the year ended November 30, 2023:

Fund	Transfer from Other Funds	Transfer to Other Funds
Governmental Activities:		
Major Funds:		
General	\$ 255,395	7,156,211
IMRF and Social Security	521,965	-
Transportation Sales Tax	6,000	75,000
Public Safety Sales Tax	-	4,994,876
County Health and Human Services	782,269	1,229,623
Courthouse Debt Service	3,060,125	-
American Rescue Plan Act	1,750	7,905,294
Kendall County Area Transit	71,000	7,166
Lost Revenue	7,905,294	-
Non-major Funds:	10,205,262	1,440,890
	\$ 22,809,060	22,809,060

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. 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 qualified 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 14: 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, 2023

NOTE 14: 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 15: CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

During the year ended November 30, 2022, the County signed a contract for the Ridge Road and Route 52 Intersection project. As of November 30, 2023, this project has been completed and the County has expended \$1.5 million related to this contract, of which \$1.5 million 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 signed a contract for the Eldamain Road Bridge project. As of November 30, 2023, this project has been completed and the County has expended \$3.2 million related to this contract, of which \$3.2 million has been capitalized as part of the County's Bridge Network on the government-wide financial statements.

During the year ended November 30, 2022, the County signed a contract for the Ridge and Holt Road Traffic Signal project. As of November 30, 2023, this project has been completed and the County had expended \$338,244 related to this contract, of which \$338,244 has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2023, the County began construction on a building that will be used by the County Clerk's office. The total contract for this project is \$9,427,454 of which \$2,629,732 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2023, the County signed a contract for the Galena and Kennedy Road Project. The total contract for this project is \$3,451,580, of which \$3,413,094 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2023, the County signed a contract for the Ridge, Theodore, and Caton Farm Road project. The total contract for this project is \$1,786,000, of which \$1,448,459 has been reported as Construction in Progress on the government-wide financial statements.

NOTE 16: DYNEGY AGREEMENT

Dynegy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynegy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynegy entered into an intergovernmental agreement to resolve this dispute. For tax year 2011, the equalized assessed valuation of the property was \$100. For tax years 2012-2023, the parties agree that the equalized assessed valuation of the property shall be \$100,000. As a result of the reduction in equalized assessed valuation in current and future tax years, Dynegy waives its right to collect any refunds attributable to the assessed values agreed upon.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023, the carrying amount of the District's deposits was \$7,656,937 and the bank balance was \$7,717,116 and fully collateralized.

Investments

As of November 30, 2023, the KCFPD had investments with Illinois Funds, Money Market Fund with a fair value of \$1,333,928.

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.

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Illinois Funds	\$ 1,333,928	-	-	-	1,333,928

Credit Risk

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

Investment Type	Total at 11/30/23	AAAm	Aa	Unrated
Illinois Funds	\$ 1,333,928	1,333,928	-	-

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023 was as follows:

	Balance as of December 1, 2022	Additions	Deletions / Transfers	Balance as of November 30, 2023
Capital assets not being depreciated:				
Land	\$ 69,239,348	-	-	69,239,348
Construction in Process	721,497	-	721,497	-
Total capital assets not being depreciated	<u>69,960,845</u>	<u>-</u>	<u>721,497</u>	<u>69,239,348</u>
Capital assets being depreciated:				
Improvements	5,024,343	1,444,419	-	6,468,762
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>1,444,419</u>	<u>-</u>	<u>10,404,200</u>
Less accumulated depreciation:				
Improvements	3,201,602	280,716	-	3,482,318
Buildings	2,072,894	155,673	-	2,228,567
Equipment	449,395	-	-	449,395
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>5,754,171</u>	<u>436,389</u>	<u>-</u>	<u>6,190,560</u>
Total capital assets being depreciated, net	<u>3,205,610</u>	<u>1,008,030</u>	<u>-</u>	<u>4,213,640</u>
Total capital assets, net	<u>\$ 73,166,455</u>	<u>1,008,030</u>	<u>721,497</u>	<u>73,452,988</u>

Depreciation expense of \$436,389 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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, 2023:

Assessed valuation (2022)	<u>\$ 4,125,581,150</u>
Statutory debt limitation (5.750%)	\$ 237,220,916
Amount of debt applicable to debt limitation	
County	14,815,000
KCFPD	<u>22,565,000</u>
Total amount of debt applicable to debt limitation	<u>37,380,000</u>
Legal Debt Margin	<u>\$ 199,840,916</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2023 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 26,925,000	-	4,360,000	22,565,000	4,500,000
Net premium on bonds	636,257	-	244,470	391,787	133,617
Total bonds payable	<u>27,561,257</u>	<u>-</u>	<u>4,604,470</u>	<u>22,956,787</u>	<u>4,633,617</u>
Compensated absences	<u>31,804</u>	<u>41,552</u>	<u>34,318</u>	<u>39,038</u>	<u>-</u>
Governmental activity					
Long-term liabilities	<u>\$ 27,593,061</u>	<u>41,552</u>	<u>4,638,788</u>	<u>22,995,825</u>	<u>4,633,617</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, 2023

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

General obligation bonds outstanding at November 30, 2023 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/23
Series 2012	4/10/2012	\$ 2,925,000	2.00-3.00	1/1/2023	\$ -
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	8,835,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,385,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	4,175,000
Series 2021	7/15/2021	1,200,000	2.00-4.00	1/1/2041	1,170,000
Total					<u>\$ 22,565,000</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. During the year ended November 30, 2023, the bond was paid in full.

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
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>\$ 8,835,000</u>	<u>1,131,820</u>	<u>9,966,820</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
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>\$ 8,385,000</u>	<u>516,594</u>	<u>8,901,594</u>

Bond Series 2017 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2024	\$ 4,175,000	104,375	4,279,375
	<u>\$ 4,175,000</u>	<u>104,375</u>	<u>4,279,375</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2023

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

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:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2024	\$ 50,000	33,544	83,544
2025	50,000	32,044	82,044
2026	50,000	30,544	80,544
2027	55,000	28,444	83,444
2028	55,000	26,244	81,244
2029-2033	310,000	100,219	410,219
2034-2038	360,000	49,998	409,998
2039-2041	240,000	7,647	247,647
	<u>\$ 1,170,000</u>	<u>308,684</u>	<u>1,478,684</u>

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 21, 2024, 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, 2023 as a result of events occurring between December 1, 2023 and May 21, 2024.

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 28,039,136	28,039,136	33,379,608	32,633,132
Expenditures	24,263,696	24,682,223	23,173,811	24,896,501
Excess (deficiency) of revenues over (under) expenditures	3,775,440	3,356,913	10,205,797	7,736,631
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	-	-	-	1,822,523
Coroner Fund	-	-	-	2,925
Animal Control Fund	10,000	10,000	10,000	40,000
Court Security Fund	30,000	30,000	28,335	23,875
GIS Mapping Fund	13,560	13,560	13,560	13,560
Circuit Clerk Court Operations Fund	45,000	45,000	60,000	45,000
Child Support Fund	75,500	60,500	60,500	75,500
County Clerk Document Storage Fund	-	-	-	75,000
Circuit Clerk Document Storage Fund	55,000	55,000	55,000	55,000
Court Automation Fund	28,000	43,000	28,000	28,000
Total transfers in	257,060	257,060	255,395	2,181,383
Transfers out:				
Administrative Debt Service Fund	(92,000)	(92,000)	(92,000)	(116,000)
Capital Improvement Fund	(150,000)	(150,000)	(150,000)	(1,150,000)
Public Safety Capital Improvement Fund	-	(650,000)	(650,000)	(500,000)
Kendall Area Transit Fund	(25,500)	(25,500)	(25,500)	(25,500)
27th Payroll Fund	(80,000)	(80,000)	(80,000)	(580,000)
Mental Health Treatment Fund	-	-	-	(300,000)
Building Fund	(35,000)	(1,991,390)	(1,991,390)	(1,035,000)
County Election Fund	(100,000)	(100,000)	(100,000)	(600,000)
Tuberculosis Fund	-	(4,571)	(4,571)	-
Historic Preservation Fund	-	(12,750)	(12,750)	(12,750)
Health Care Fund	(3,550,000)	(4,050,000)	(4,050,000)	(6,504,024)
Total transfers out	(4,032,500)	(7,156,211)	(7,156,211)	(10,823,274)
Total other financing sources (uses)	(3,775,440)	(6,899,151)	(6,900,816)	(8,641,891)
Net change in fund balance	\$ -	(3,542,238)	3,304,981	(905,260)
Fund balance, beginning of year			20,965,752	21,871,012
Fund balance, end of year			\$ 24,270,733	20,965,752

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 13,612,375	13,612,375	13,577,559	12,515,874
Intergovernmental:				
Retailers' occupation tax	650,000	650,000	1,045,470	965,129
County supplemental sales tax	3,228,750	3,228,750	4,572,979	4,517,649
Illinois income tax	3,158,685	3,158,685	4,083,067	4,165,585
Illinois replacement tax	915,000	915,000	1,145,841	1,377,287
State use tax	760,000	760,000	1,011,782	1,030,054
Cannabis tax	25,000	25,000	142,636	41,812
HIDTA reimbursement	39,319	39,319	52,763	43,946
State's attorney salary	166,923	166,923	169,817	163,820
Pretrial officer salary	157,838	157,838	186,274	120,314
Probation officer salary	849,253	849,253	598,277	736,954
Supervisor of assessments	46,125	46,125	48,925	47,042
Election judges	10,000	10,000	23,760	10,035
Probation board and care	2,000	2,000	-	17
Public defender salary	113,241	113,241	114,977	111,379
Probation officer salary	20,000	20,000	18,514	19,296
State's attorney miscellaneous revenue	1	1	-	200
ESDA reimbursement from IEMA	50,000	50,000	76,492	72,197
Total intergovernmental	10,192,135	10,192,135	13,291,574	13,422,716
Fees, fines, and charges:				
County treasurer	21,000	21,000	18,280	16,937
County clerk and recorder	350,000	350,000	309,879	375,224
Circuit court clerk	1,110,000	1,110,000	1,416,680	1,451,680
Sheriff	201,654	201,654	220,723	140,011
Sheriff - miscellaneous	6,479	6,479	3,453	21,334
Zoning board of appeals	10,000	10,000	8,136	12,410
Corrections department	-	-	63,545	515,980
State's Attorney trial fee	350	350	27	-
Technology	-	-	16,637	8,791
KenCom technology reimbursement	98,345	98,345	90,873	87,527
Circuit clerk GPS service fee	2,000	2,000	4,521	1,606
Circuit court system fee	5,000	5,000	8,135	4,391
Public defender fee	4,050	4,050	1,854	9,921
Sheriff's bond fee	-	-	36,862	19,120
Fines and forfeitures	252,000	252,000	458,690	387,742
Property tax late payment penalties	325,000	325,000	381,667	441,436
Periodic imprisonment fee	12,000	12,000	10,328	15,143
Merit commission fee	2,000	2,000	40,908	21,501

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 701	701	746	-
Security detail income	13,146	13,146	8,213	13,678
Federal inmate revenue	584,000	584,000	456,876	1,381,280
Federal mileage reimbursement	3,575	3,575	3,669	3,261
Federal inmate transport fees	31,616	31,616	28,950	45,493
Total fees, fines, and charges	3,032,916	3,032,916	3,589,652	4,974,466
Licenses and permits:				
Liquor licenses	21,500	21,500	24,798	23,103
Zoning, planning, and building permits	80,000	80,000	105,788	141,882
PB&Z - recording fees	1,200	1,200	1,229	1,005
County real estate transfer tax	450,000	450,000	528,574	683,759
Franchise tax	338,000	338,000	207,547	338,469
Total licenses and permits	890,700	890,700	867,936	1,188,218
Interest on investments	75,000	75,000	1,670,556	311,004
Other revenue:				
Postage reimbursements	140,000	140,000	126,825	104,547
Recorder's miscellaneous	40,000	40,000	36,441	52,969
Compost fees	20,000	20,000	1	133
Assessment office miscellaneous	3,000	3,000	5,941	5,625
Technology municipality reimbursement	-	-	-	1,496
Facility management miscellaneous	-	-	353	2,454
UCCI reimbursements	3,000	3,000	6,163	5,985
Other revenues	30,010	30,010	206,607	47,645
Total other revenue	236,010	236,010	382,331	220,854
Total revenues	\$ 28,039,136	28,039,136	33,379,608	32,633,132

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Facilities management	\$ 1,230,099	1,263,939	1,285,983	1,219,041
Building and zoning	231,008	274,584	245,594	207,236
County Clerk and Recorder	185,872	185,872	175,048	165,766
County Board	205,182	205,182	206,469	203,121
Regional Office of Education	94,249	94,249	93,932	85,709
Farmland Review Board	353	353	115	115
Corrections	4,942,056	4,942,056	4,776,644	5,203,505
Sheriff	7,009,835	7,009,835	6,696,648	6,448,714
Merit Commission	46,486	46,486	50,762	57,765
Circuit Court Judge	348,879	349,748	388,553	359,859
Circuit Court Clerk	1,121,034	1,124,534	1,065,454	1,004,255
Coroner	215,518	215,518	212,659	205,874
Combined court services	1,412,947	1,397,943	1,444,644	1,255,548
Public Defender	631,488	631,488	581,039	554,351
State's Attorney	1,766,764	1,766,764	1,652,388	1,683,199
Utilities	665,764	665,764	718,156	784,802
Board of Review	82,968	84,285	76,242	70,285
County Treasurer	520,140	525,872	486,840	488,211
Soil and water conservation	55,000	55,000	55,000	50,000
Auditing and accounting	134,580	134,580	110,728	94,482
General insurance and bonds	7,500	7,500	4,488	4,486
KenCom IGA	-	-	-	2,042,701
Property tax services	95,000	95,000	93,306	73,523
Chief county assessor's office	353,472	355,372	372,223	344,767
Election costs	787,219	787,219	607,677	965,299
Human Resources	-	266,866	226,545	-
Emergency management agency	97,186	98,735	97,158	90,417
Office of administrative services	443,413	453,968	352,751	432,182
Technology services	836,873	850,700	785,079	655,914
CASA contractual services	12,000	12,000	12,000	12,000
Budget book software	15,500	15,500	15,350	18,750
Jury commission	65,900	65,900	83,983	57,416
Postage county building	149,980	199,980	200,353	57,208
Contingency	499,431	499,431	-	-
Total expenditures	\$ 24,263,696	24,682,223	23,173,811	24,896,501

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Facilities management:				
Salaries:				
Office head	\$ 116,725	120,750	121,210	103,377
Maintenance	371,260	401,075	399,103	372,920
Project manager	65,000	65,000	62,923	47,077
Clerical	50,004	50,004	50,196	45,619
Overtime	12,000	12,000	29,328	14,793
Office supplies	200	200	-	-
Mileage	1,500	1,500	1,043	747
Training	500	500	-	-
County supplies	135,000	135,000	142,224	160,801
Postage	50	50	68	79
Cellular phones	9,250	9,250	5,288	8,776
Equipment maintenance and repairs	71,000	71,000	72,783	67,255
Vehicle maintenance	7,000	7,000	9,116	7,750
Equipment rental	1,000	1,000	315	864
Contractual services	384,210	384,210	392,386	388,983
Total facilities management	1,230,099	1,263,939	1,285,983	1,219,041
Building and zoning:				
Salaries:				
Planners	76,301	97,783	89,082	74,364
Compliance officers	74,197	85,449	74,557	64,685
Clerical	31,590	42,432	30,952	21,533
ZBA per diem	3,300	3,300	3,024	3,344
Mileage	50	50	-	-
Supplies	2,000	2,000	3,397	2,204
Postage	1,500	1,500	2,136	2,271
Equipment	600	600	395	513
Plumbing inspection	14,000	14,000	13,720	14,390
Vehicle maintenance and repairs	2,945	2,945	5,414	3,322
Training	1,200	1,200	714	76
Dues	775	775	813	633
Conferences	1,200	1,200	530	613
Engineering consultants	13,500	13,500	14,525	14,311
Regional plan commission	500	500	89	422
Legal publications	1,300	1,300	1,744	319
Cellular phone	2,200	2,200	1,503	1,316
NPDES annual permit fee	1,100	1,100	1,000	1,000
Recording expenditures	1,200	1,200	1,602	1,145
Zoning board of appeals	500	500	-	13

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 500	500	397	409
Ad hoc zoning	500	500	-	243
Refunds	50	50	-	110
Total building and zoning	<u>231,008</u>	<u>274,584</u>	<u>245,594</u>	<u>207,236</u>
County Clerk and Recorder:				
Salaries:				
Office head	108,145	108,145	108,561	105,913
Other	40,137	40,137	41,890	38,119
Temporary	10,000	10,000	4,338	-
Mileage	500	500	761	500
Supplies	10,000	10,000	7,787	9,860
Postage	8,000	8,000	5,916	6,281
Dues	790	790	790	790
Conferences	500	500	498	-
Books and subscriptions	50	50	32	-
Legal publications	1,100	1,100	962	853
Contractual services	3,500	3,500	363	300
Birth and death registration	3,150	3,150	3,150	3,150
Total County Clerk and Recorder	<u>185,872</u>	<u>185,872</u>	<u>175,048</u>	<u>165,766</u>
County Board:				
Salaries:				
Chairman	22,229	22,229	20,079	22,058
Board members	162,265	162,265	165,179	160,454
Mileage	1,500	1,500	-	192
Dues and memberships	10,000	10,000	10,007	8,966
Conferences	2,000	2,000	1,678	1,691
Liquor commissioner	1,188	1,188	1,103	1,191
Miscellaneous	6,000	6,000	8,423	8,569
Total County Board	<u>205,182</u>	<u>205,182</u>	<u>206,469</u>	<u>203,121</u>
Regional Office of Education:				
Salaries and benefits	67,797	67,797	67,797	64,743
Expenditure reimbursements	26,452	26,452	26,135	20,966
Total Regional Office of Education	<u>94,249</u>	<u>94,249</u>	<u>93,932</u>	<u>85,709</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Farmland Review Board:				
Salaries - per diem	\$ 180	180	-	-
Mileage	20	20	-	-
Publications	153	153	115	115
Total Farmland Review Board	353	353	115	115
Corrections:				
Salaries:				
Deputies	2,909,040	2,909,040	2,698,105	3,317,692
Clerical	167,903	167,903	153,178	139,845
Overtime	93,750	93,750	217,028	232,952
Commander / sergeant	936,327	936,327	900,383	883,852
Prisoner transport	17,868	17,868	35,932	11,608
Contractual services	745,868	745,868	730,773	535,971
Medical expenditures	70,300	70,300	40,276	78,785
Food services	1,000	1,000	969	2,800
Total corrections	4,942,056	4,942,056	4,776,644	5,203,505
Sheriff				
Salaries:				
Sheriff	151,003	151,003	154,496	132,327
Chief / Commander	511,689	511,689	513,658	503,546
Deputies	3,864,435	3,864,435	3,488,382	3,580,558
Sergeants	818,633	818,633	826,743	701,221
Overtime	224,873	224,873	468,137	346,616
Security detail	13,045	13,045	4,838	10,161
Clerical	722,580	722,580	622,467	549,064
Part-time deputies	72,000	72,000	51,795	26,764
Telephone	43,914	43,914	44,034	35,318
Contractual services	103,761	103,761	91,391	84,428
Mileage and auto fuel	191,304	191,304	169,294	189,743
Office supplies	8,069	8,069	6,995	8,228
Postage	700	700	700	1,500
Canine expenditures	2,000	2,000	822	1,301
Equipment maintenance and repairs	23,892	23,892	26,089	18,885
Vehicle maintenance and repairs	55,837	55,837	58,066	61,217
Training	46,053	46,053	44,891	44,198
Dues and conferences	29,818	29,818	29,436	23,952
Legal publications and printing	1,616	1,616	1,551	2,077
Police supplies	31,882	31,882	22,590	27,683
Weapons and ammunition	18,825	18,825	18,621	21,777
Uniforms	26,255	26,255	26,242	31,774
Contract expenditures	32,600	32,600	13,984	31,426
Investigations	10,500	10,500	9,241	11,744

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Sheriff (continued):				
Subscriptions	\$ 531	531	448	401
Drug testing	1,210	1,210	-	45
Employee recognition	2,810	2,810	1,737	2,760
Total Sheriff	7,009,835	7,009,835	6,696,648	6,448,714
Merit Commission	46,486	46,486	50,762	57,765
Circuit court judge:				
Salaries:				
Court administrator	58,427	58,427	64,565	54,068
Bailiffs	105,060	105,929	112,382	101,397
Overtime	3,000	3,000	-	17
Judges	3,392	3,392	3,600	3,666
Training	2,000	2,000	990	-
Supplies	8,000	8,000	1,508	6,389
Conferences	5,000	5,000	855	-
Postage	31,500	31,500	32,924	30,321
Court reporter and transcripts	3,000	3,000	3,685	1,181
Judges' insurance	2,000	2,000	4,167	-
Judges' dues	2,500	2,500	1,575	900
Statutory expenditures	125,000	125,000	162,302	161,920
Total circuit court judge	348,879	349,748	388,553	359,859
Circuit Court Clerk				
Salaries:				
Office head	91,554	91,554	91,906	91,906
Other	926,780	930,280	899,816	868,955
Overtime	20,000	20,000	5,622	2,994
Mileage	1,500	1,500	1,318	1,171
Supplies	10,000	10,000	7,634	9,822
Postage	10,000	10,000	6,726	7,722
Dues and conferences	1,200	1,200	1,124	1,107
Contractual Services	40,000	40,000	32,896	-
Conferences	5,000	5,000	3,533	3,947
Printing forms	15,000	15,000	14,879	16,631
Total Circuit Court Clerk	1,121,034	1,124,534	1,065,454	1,004,255

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Coroner:				
Salaries:				
Coroner	\$ 70,720	70,720	70,992	68,235
Deputy coroner	58,710	58,710	59,131	55,919
Per call	20,000	20,000	15,306	21,964
Admin assistant	9,038	9,038	9,041	6,371
Postage	200	200	223	237
Supplies	3,000	3,000	2,422	1,524
Vehicle maintenance	2,500	2,500	1,590	2,500
Dues and memberships	1,400	1,400	1,329	1,308
Autopsies	30,000	30,000	32,465	31,280
Toxicology testing	8,000	8,000	7,773	8,675
Cellular Phones	1,200	1,200	1,018	-
Ancillary for Services	1,000	1,000	1,648	-
Training	4,000	4,000	3,878	2,761
Personal property disposal	1,600	1,600	1,707	1,528
Clothing allowance	1,250	1,250	1,214	1,072
Disposition for indigent persons	400	400	-	-
Morgue supplies	2,500	2,500	2,922	2,500
Total Coroner	215,518	215,518	212,659	205,874
Combined court services:				
Salaries:				
Court director	87,428	88,928	90,308	85,208
Probation	916,731	898,077	911,209	831,547
Clerical	181,988	184,138	187,063	149,655
Supplies	6,000	6,000	5,937	5,537
Postage	2,500	2,500	1,751	1,659
Books and subscriptions	300	300	293	220
Medical expenditures	3,000	3,000	1,555	2,079
Auto expenditures	5,000	5,000	4,324	2,299
Kane juvenile detention	150,000	150,000	231,200	169,656
Contractual services	10,000	10,000	11,004	7,688
Board and care	50,000	50,000	-	-
Total combined court services	1,412,947	1,397,943	1,444,644	1,255,548

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Public Defender:				
Salaries:				
Public Defender	\$ 169,878	169,878	173,808	167,733
Clerical	93,168	93,168	67,694	57,281
Assistance of public defenders	310,738	310,738	312,694	306,570
Supplies	5,177	5,177	3,766	2,786
Training	5,075	5,075	60	-
Postage	508	508	-	-
Interpreter services	1,015	1,015	142	197
Books and subscriptions	2,030	2,030	1,618	991
Education and conferences	4,060	4,060	1,582	2,913
Subpoena witness fees	508	508	267	-
Contractual services	25,375	25,375	14,191	12,825
Dues and memberships	4,821	4,821	4,535	2,955
Statutory expenditures / investigators	7,105	7,105	-	-
Transcripts	2,030	2,030	682	100
Total Public Defender	631,488	631,488	581,039	554,351
State's Attorney:				
Salaries:				
Office head salary	188,754	188,754	193,120	186,370
Assistant State's Attorney	949,454	949,454	859,551	932,622
Clerical	349,056	349,056	387,028	366,507
Stipends	51,000	51,000	35,801	50,298
Temporary help - intern	11,000	11,000	7,264	8,916
Supplies	18,000	18,000	16,306	18,205
Postage	13,500	13,500	13,271	13,403
Dues	13,000	13,000	8,506	8,155
Conferences	3,000	3,000	1,884	1,184
Books and subscriptions	4,500	4,500	5,205	3,871
Contractual services	47,000	47,000	43,135	16,032
Litigation fees	-	-	-	36
Child advocacy board	15,000	15,000	10,729	11,179
Uniforms	10,250	10,250	8,971	7,054
Transcripts	18,500	18,500	15,346	15,958
Training	7,000	7,000	200	1,908
Cell phone	4,250	4,250	3,203	3,257
Trials and hearings	25,000	25,000	6,868	2,244
Appellate services	38,500	38,500	36,000	36,000
Total State's Attorney	1,766,764	1,766,764	1,652,388	1,683,199
Utilities:				
Telephones	105,000	105,000	159,483	185,195
Internet	49,380	49,380	55,738	41,043
Electric	300,596	300,596	332,893	329,383
Natural gas	172,346	172,346	125,925	164,465
Water	38,442	38,442	44,117	64,716
Total utilities	665,764	665,764	718,156	784,802

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 67,305	68,622	68,891	65,777
Capital equipment	2,172	2,172	-	-
Conferences and education	500	500	-	-
Mileage	100	100	-	-
Postage	1,015	1,015	1,047	448
Office supplies	812	812	-	214
Contractual services	11,064	11,064	6,304	3,846
Total Board of Review	82,968	84,285	76,242	70,285
County Treasurer:				
Salaries:				
Office head salary	108,145	108,145	108,561	105,913
Other salaries	362,495	368,227	339,532	352,010
Mileage	500	500	267	-
Supplies	4,500	4,500	2,614	2,446
Postage	32,000	32,000	31,329	23,219
Dues	800	800	550	550
Conferences	1,700	1,700	212	-
Legal publications	3,500	3,500	2,064	1,548
Payroll forms	3,000	3,000	230	844
HR expenses	500	500	222	485
Contractual services	3,000	3,000	1,259	1,196
Total County Treasurer	520,140	525,872	486,840	488,211
Soil and water conservation	55,000	55,000	55,000	50,000
Auditing and accounting services	134,580	134,580	110,728	94,482
Budget book software	15,500	15,500	15,350	18,750
General insurance and bonds:				
Bonds	5,000	5,000	3,474	1,750
Notaries	2,500	2,500	1,014	2,736
Total General insurance and bonds	7,500	7,500	4,488	4,486
KenCom intergovernmental agreement:				
Intergovernmental agreement	-	-	-	1,775,000
Public safety dispatch	-	-	-	267,701
Total KenCom agreement	-	-	-	2,042,701
Property tax services (contractual)	95,000	95,000	93,306	73,523

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 97,850	99,750	96,677	95,365
Clerical	161,252	161,252	168,347	161,869
Overtime	1,000	1,000	-	-
Supplies	1,500	1,500	965	1,056
Mileage	300	300	269	208
Postage	30,000	30,000	37,535	28,448
Training	3,000	3,000	2,260	1,819
Dues	570	570	615	550
Publications	43,500	43,500	44,410	37,460
Printing	10,500	10,500	17,335	14,442
Contractual services	4,000	4,000	3,810	3,550
Total Chief County Assessing Office	<u>353,472</u>	<u>355,372</u>	<u>372,223</u>	<u>344,767</u>
Election costs:				
Salaries:				
Salaries	289,219	289,219	286,674	284,556
Overtime	5,000	5,000	5,638	18,205
Extra help / overtime	30,000	30,000	35,391	25,148
Election judges per diem	40,000	40,000	53,066	132,451
Election judge mileage	1,000	1,000	1,246	498
Supplies	150,000	150,000	92,902	178,280
School for judges	500	500	500	-
Legal publications	10,000	10,000	4,513	13,589
Ballots	75,000	75,000	44,422	120,008
Contractual services	100,000	100,000	6,523	81,728
Registration supplies	6,500	6,500	1,753	-
Polling place rental and miscellaneous	5,000	5,000	775	3,758
Polling place delivery and setup	15,000	15,000	11,896	16,560
Postage	60,000	60,000	62,378	90,518
Total election costs	<u>787,219</u>	<u>787,219</u>	<u>607,677</u>	<u>965,299</u>
Human Resources:				
Salaries:				
Director	-	140,000	140,539	-
Generalist	-	90,497	67,115	-
Interns	-	9,630	1,583	-
Office supplies	-	9,876	4,814	-
Postage	-	250	22	-
Subscription	-	270	-	-
Mileage	-	500	-	-
Training	-	1,200	302	-
Contractual services	-	2,251	1,056	-
Professional organization	-	474	327	-
Internship program	-	135	141	-
Employee appreciation	-	9,500	8,863	-
Technology	-	2,283	1,783	-
Total Human Resources	<u>-</u>	<u>266,866</u>	<u>226,545</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 75,937	77,412	77,713	74,009
Supplies	3,932	3,932	3,461	4,142
Telecommunications	1,680	1,680	1,742	2,362
Vehicle repairs and maintenance	2,715	2,715	2,968	2,161
Equipment	1,000	1,000	567	1,000
Travel	1,125	1,125	224	444
Training	1,735	1,735	1,109	1,937
Dues	290	290	290	245
Fuel	2,340	2,340	2,830	1,878
Contractual services	1,169	1,169	1,181	312
Uniforms	1,120	1,120	819	1,500
Utilities	420	420	443	427
Total Emergency Management Agency	97,186	98,735	97,158	90,417
Office of administrative services:				
Salaries:				
Administration	272,972	275,427	251,564	264,639
Other	115,000	123,100	49,204	103,230
Mileage	1,200	1,200	994	143
Supplies	1,850	1,850	3,733	3,074
Postage	500	500	516	487
Telephone	1,550	1,550	1,582	1,901
County supplies	800	800	35	2,264
Advertisements	800	800	398	1,032
Dues	1,700	1,700	200	997
Conferences	1,000	1,000	-	411
Books and subscriptions	315	315	234	117
Legal fees	400	400	-	-
Contractual services	38,100	38,100	38,984	49,757
Union negotiations	1	1	-	-
Training	1,000	1,000	136	35
Employee recognition	5,500	5,500	5,171	4,095
Mayors and managers meeting	725	725	-	-
Total office of administrative services	443,413	453,968	352,751	432,182

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 56,120	56,732	56,950	54,208
Other	331,603	338,751	323,545	299,973
Overtime	-	-	-	297
Mileage	1,600	1,600	-	219
Office supplies	500	500	669	296
Postage	50	50	-	-
Dues	1,500	1,500	7,500	185
Training	2,500	2,500	4,626	5,723
Books and subscriptions	100	100	185	-
Cell phone	6,500	6,500	4,068	4,342
Central computer supplies	37,050	37,050	25,763	24,214
Computer maintenance / software	265,000	265,000	212,314	110,009
Computer maintenance / hardware	62,300	62,300	71,981	75,531
Contractual services	8,050	8,050	15,060	23,268
Copier expense	64,000	70,067	62,418	57,649
Technology services	836,873	850,700	785,079	655,914
CASA contractual services	12,000	12,000	12,000	12,000
Jury commission:				
Salaries - jury commission	8,400	8,400	4,200	3,950
Supplies	2,000	2,000	2,475	1,813
Postage	6,900	6,900	11,551	7,435
Petit juror per diem	25,000	25,000	45,651	27,608
Training	2,500	2,500	-	-
Grand juror per diem	10,000	10,000	6,914	7,044
Meals	3,000	3,000	5,175	2,095
Automation	8,100	8,100	8,017	7,471
Total jury commission	65,900	65,900	83,983	57,416
Postage - county building:				
Postage supplies	3,000	3,000	2,869	3,050
Postage - Veterans Assistance	1,000	1,000	19	130
Equipment rental / reset charges	5,980	5,980	7,465	4,028
Prepaid postage	140,000	190,000	190,000	50,000
Total postage - county building	149,980	199,980	200,353	57,208
Contingency	499,431	499,431	-	-
Total General Fund	\$ 24,263,696	24,682,223	23,173,811	24,896,501

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,400,000	2,400,000	2,390,304	2,147,210
Social Security	1,600,000	1,600,000	1,593,536	1,398,130
Intergovernmental - Replacement tax	400,000	400,000	572,920	688,644
IRS reimbursement	5,000	5,000	24,104	5,674
Employee contributions	10,000	10,000	4,899	9,468
Interest	100	100	2,727	23
Total revenues	<u>4,415,100</u>	<u>4,415,100</u>	<u>4,588,490</u>	<u>4,249,149</u>
Expenditures:				
Contributions to IMRF	2,862,236	2,862,236	2,603,265	3,023,751
Contributions to Social Security	2,063,191	2,063,191	1,711,106	1,645,369
Total expenditures	<u>4,925,427</u>	<u>4,925,427</u>	<u>4,314,371</u>	<u>4,669,120</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(510,327)</u>	<u>(510,327)</u>	<u>274,119</u>	<u>(419,971)</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission Fund	23,800	23,800	19,739	16,462
Mental Health Court Fund	4,665	4,665	891	5,962
GIS - Mapping Fund	31,125	31,125	37,850	34,886
Adult Redeploy Fund	12,757	12,757	15,954	10,343
Animal Control Fund	30,771	30,771	26,558	23,875
Health and Human Services Fund	428,906	428,906	420,973	416,343
Total financing sources (uses)	<u>532,024</u>	<u>532,024</u>	<u>521,965</u>	<u>507,871</u>
Net change in fund balance	<u>\$ 21,697</u>	<u>21,697</u>	796,084	87,900
Fund balance, beginning of year			<u>3,489,006</u>	<u>3,401,106</u>
Fund balance, end of year			<u>\$ 4,285,090</u>	<u>3,489,006</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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 7,500,000	7,500,000	8,259,817	8,291,569
Grant income	-	-	-	675,000
Interest	25,000	25,000	229,534	45,887
Other revenue	825,000	825,000	460,785	210,767
Total revenues	8,350,000	8,350,000	8,950,136	9,223,223
Expenditures:				
Road and bridge construction	10,525,000	8,500,000	5,259,441	1,741,565
Land acquisition	400,000	1,300,000	1,142,874	962,827
Professional services	60,000	60,000	60,000	60,000
Engineering costs	1,600,000	2,000,000	2,286,259	2,718,925
Total expenditures	12,585,000	11,860,000	8,748,574	5,483,317
Excess (deficiency) of revenues over (under) expenditures	(4,235,000)	(3,510,000)	201,562	3,739,906
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program Fund	10,000	10,000	6,000	21,000
Transfers out:				
Transportation Alternatives Program Fund	(75,000)	(75,000)	(75,000)	(75,000)
Total financing sources (uses)	(65,000)	(65,000)	(69,000)	(54,000)
Net change in fund balance	\$ (4,300,000)	(3,575,000)	132,562	3,685,906
Fund balance, beginning of year			10,210,741	6,524,835
Fund balance, end of year			\$ 10,343,303	10,210,741

**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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)**

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 7,500,000	7,500,000	8,259,817	8,291,569
Interest	10,000	10,000	178,465	35,064
Lease Income	-	-	45,281	-
Total revenues	<u>7,510,000</u>	<u>7,510,000</u>	<u>8,483,563</u>	<u>8,326,633</u>
Expenditures:				
KenCom IGA	<u>2,120,511</u>	<u>2,120,511</u>	<u>2,111,729</u>	<u>-</u>
Total expenditures	<u>2,120,511</u>	<u>2,120,511</u>	<u>2,111,729</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,389,489</u>	<u>5,389,489</u>	<u>6,371,834</u>	<u>8,326,633</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(1,934,751)	(1,934,751)	(525,000)
General Fund	-	-	-	(1,822,523)
Jail addition debt service	-	-	-	(883,997)
Court Exp 2016 debt service	(1,068,000)	(1,068,000)	(1,068,000)	(1,011,125)
Court Exp 2017 debt service	(1,993,125)	(1,993,125)	(1,992,125)	(368,875)
Total financing sources (uses)	<u>(3,586,125)</u>	<u>(4,995,876)</u>	<u>(4,994,876)</u>	<u>(4,611,520)</u>
Net change in fund balance	<u>\$ 1,803,364</u>	<u>393,613</u>	1,376,958	3,715,113
Fund balance, beginning of year			<u>9,139,279</u>	<u>5,424,166</u>
Fund balance, end of year			<u>\$ 10,516,237</u>	<u>9,139,279</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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,511,000	1,511,000	1,505,038	1,452,120
Revenue from services:				
Behavioral health counsel fees	175,000	240,000	258,186	140,175
Inspection fees - wells and septic	22,000	19,000	18,660	17,245
Inspection fees - restaurants	213,700	230,000	232,783	204,913
Tanning fees	4,675	1,200	400	1,125
Well permit fees	19,000	16,000	19,375	16,650
Solid waste fees	2,100	2,550	2,550	1,175
Immunization clinic	10,000	14,400	15,254	6,214
Hepatitis B shots	6,000	6,000	2,965	12,428
Caregiver connections	90,961	166,000	153,063	32,361
Tuberculosis board contract	15,000	30,000	18,994	19,916
Utilities weatherization agreement	-	-	-	194,685
Application assistance	-	2,000	1,950	600
Outpatient fitness restoration	-	-	-	13,730
Mental health awareness training	37,419	23,520	23,519	32,032
Radon test kit fees	10,000	10,900	9,570	10,231
Total revenue from services	605,855	761,570	757,269	703,480
Revenue from grants:				
State public health grant	82,686	137,686	124,924	102,413
Mental health grants	42,221	16,000	14,184	52,763
State grant - tobacco prevention	35,223	40,300	38,142	41,691
State grant - family case management	78,795	98,000	97,539	60,327
Non-community well grant	1,700	2,870	1,975	1,613
Public aid - immunizations	2,000	-	-	26
Bio-terrorism grant	141,820	150,000	140,285	137,728
Title III NIAA	8,622	19,900	22,440	13,624
WIC grant	181,170	174,000	129,409	166,400
K/G CAT grants from DCEO	1,548,300	5,251,140	4,594,643	3,673,332
West Nile Virus grant	18,363	24,863	22,842	17,820
FCM - homeless services	35,188	74,873	24,406	16,194
Outpatient fitness restoration	54,700	12,000	12,298	-
COVID-19 contact tracing	97,943	300,000	324,393	546,435
Donated vaccines	-	-	49,482	24,794
Total revenue from grants	2,328,731	6,301,632	5,596,962	4,855,160
Interest	3,000	30,000	33,825	6,640
Miscellaneous	46,000	162,112	147,725	142,377
Total revenues	4,494,586	8,766,314	8,040,819	7,159,777

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 712,017	739,532	719,750	624,063
Admissions services / evaluations	512,348	566,931	504,726	496,283
Public health unit	1,164,875	1,229,143	1,158,285	1,123,343
Mental health unit	780,800	794,514	733,346	520,401
Mileage	18,895	30,190	19,543	13,348
Supplies - non-medical	26,275	56,275	25,285	34,849
Supplies - medical	4,500	20,894	4,747	5,904
Community education supplies	10,000	10,000	-	6,291
Postage	6,500	6,500	4,356	4,699
Telephone	13,760	15,000	14,859	22,700
Conferences and training	44,000	54,073	36,650	20,486
Printing	7,200	7,200	4,543	10,170
Advertising - personnel	15,000	21,000	12,200	31,244
Direct client assistance	1,162,403	3,708,000	2,872,236	3,847,416
Dues and subscriptions	15,350	18,500	20,414	14,644
Capital expenditures	29,200	339,854	220,694	68,542
Contractual services	192,485	196,373	117,498	142,429
CARF	11,000	11,000	7,253	8,814
Vehicle maintenance	5,500	5,500	4,378	6,721
Vaccines	-	-	31,322	24,794
COVID expenditure	1,000	1,710	-	6,545
Psychological testing materials	1,000	1,000	-	-
Miscellaneous	5,000	5,000	198	424
Refunds	28,500	37,000	26,346	197,209
Total expenditures	<u>4,767,608</u>	<u>7,875,189</u>	<u>6,538,629</u>	<u>7,231,319</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(273,022)</u>	<u>891,125</u>	<u>1,502,190</u>	<u>(71,542)</u>

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 804,000	784,403	781,899	803,885
Drug Service	-	370	370	-
Adult Redeploy Fund	4,700	-	-	-
ARPA Fund	-	-	-	45,050
Senior Citizens Fund	-	-	-	56,934
Total transfers in	<u>808,700</u>	<u>784,773</u>	<u>782,269</u>	<u>905,869</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	(145,814)	(145,814)
Tuberculosis Fund	-	(4,571)	(4,571)	-
IMRF and Social Security Fund	(526,227)	(450,565)	(420,973)	(416,343)
Insurance reimbursement	<u>(656,052)</u>	<u>(821,432)</u>	<u>(658,265)</u>	<u>(591,173)</u>
Total transfers out	<u>(1,328,093)</u>	<u>(1,422,382)</u>	<u>(1,229,623)</u>	<u>(1,153,330)</u>
Total other financing sources (uses)	<u>(519,393)</u>	<u>(637,609)</u>	<u>(447,354)</u>	<u>(247,461)</u>
Net change in fund balance	<u>\$ (792,415)</u>	<u>253,516</u>	1,054,836	(319,003)
Fund balance, beginning of year			<u>4,536,374</u>	<u>4,855,377</u>
Fund balance, end of year			<u>\$ 5,591,210</u>	<u>4,536,374</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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	-	-	12,527,398
Refunds	-	-	-	6,711
Interest income	1,000	1,000	391,292	105,495
Total revenues	1,000	1,000	391,292	12,639,604
Expenditures:				
Payroll costs	-	-	-	55,807
Rehiring staff	580,005	565,396	495,800	332,296
COVID-19 testing	-	-	-	2,831
Prevention in congregate setting	747,563	747,563	330,537	134,828
Personal protective equipment	6,000	6,000	-	8,470
Aid to non-profit	361,000	361,000	90,000	134,743
Aid to small business	-	-	-	2,002,268
Administrative expenses	175,000	176,850	123,335	108,292
Mental Health services	80,000	160,000	120,984	33,200
Drinking water expenses	3,000,000	2,500,000	2,500,000	170,046
Public health services	10,500	300,000	413,574	185,046
Capital investments	50,000	50,000	4,815	12,796
Broadband study expense	390,000	634,601	178,573	124,264
Water and sewer	-	1,568,553	2,034,936	-
Other expenses	450,000	450,000	124,542	175,459
Total expenditures	5,850,068	7,519,963	6,417,096	3,480,345
Excess (deficiency) of revenues over (under) expenditures	(5,849,068)	(7,518,963)	(6,025,804)	9,159,259
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	-	-	-	150,000
Drug Court Fund	-	-	1,750	-
Transfers out:				
Mental Health Fund	-	-	-	(46,800)
Lost Revenue Fund	(7,905,294)	(7,905,294)	(7,905,294)	(900,000)
Total financing sources (uses)	(7,905,294)	(7,905,294)	(7,903,544)	(796,800)
Net change in fund balance	\$ (13,754,362)	(15,424,257)	(13,929,348)	8,362,459
Fund balance, beginning of year			18,565,043	10,202,584
Fund balance, end of year			\$ 4,635,695	18,565,043

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE A-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 50,988	50,988	51,852	79,808
Illinois Rebuild Grant	4,000,000	4,000,000	-	-
Grants - IL DOAP	1,300,000	1,300,000	1,021,901	856,977
Grants - CARES	-	-	-	153,606
Grants - Section 5311	55,578	55,578	51,135	111,156
Grants - Section 5310	160,000	160,000	230,283	225,542
Total intergovernmental revenue	5,566,566	5,566,566	1,355,171	1,427,089
Interest	200	200	5,009	551
Total revenues	5,566,766	5,566,766	1,360,180	1,427,640
Expenditures:				
Contractual services	5,566,576	5,566,576	1,417,767	1,492,807
Training	2,000	2,000	-	-
Equipment	5,000	5,000	-	-
Vehicle maintenance / repairs	5,000	5,000	-	-
Miscellaneous	1,000	1,000	750	538
Total expenditures	5,579,576	5,579,576	1,418,517	1,493,345
Excess (deficiency) of revenues over (under) expenditures	(12,810)	(12,810)	(58,337)	(65,705)
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	45,500	30,000
Total transfers in	55,500	55,500	71,000	55,500
Transfers out:				
Liability insurance fund	(7,166)	(7,166)	(7,166)	(7,166)
Total other financing sources (uses)	48,334	48,334	63,834	48,334
Net change in fund balance	\$ 35,524	35,524	5,497	(17,371)
Fund balance, beginning of year			192,678	210,049
Fund balance, end of year			\$ 198,175	192,678

COUNTY OF KENDALL, ILLINOIS
 LOST REVENUE FUND

SCHEDULE A-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Salaries	90,640	92,400	92,753	88,339
Benefits	32,000	32,000	23,057	28,753
Professional services	500,000	500,000	242,233	210
Contractual services	500,000	500,000	54,148	113,446
Supplies	300	1,344	1,038	1,040
Construction	8,000,000	8,000,000	3,230,952	-
Cybersecurity contracts	125,000	125,000	-	-
Cybersecurity software	80,000	81,000	80,649	-
Provision government services	50,000	100,000	64,806	422,097
Total expenditures	9,377,940	9,431,744	3,789,636	653,885
Excess (deficiency) of revenues over (under) expenditures	(9,377,940)	(9,431,744)	(3,789,636)	(653,885)
Other financing sources (uses):				
Transfers in:				
American Rescue Plan Act Fund	7,905,294	7,905,294	7,905,294	900,000
Total other financing sources (uses)	7,905,294	7,905,294	7,905,294	900,000
Net change in fund balance	\$ (1,472,646)	(1,526,450)	4,115,658	246,115
Fund balance, beginning of year			1,405,282	1,159,167
Fund balance, end of year			\$ 5,520,940	1,405,282

**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,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 1,271,898	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	4,435,497	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	76,694	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	(3,131,145)	(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	2,652,944	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	62,108,890	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	<u>\$ 64,761,834</u>	<u>62,108,890</u>	<u>58,371,613</u>	<u>56,406,601</u>	<u>53,480,720</u>	<u>49,018,828</u>	<u>48,308,158</u>	<u>46,988,938</u>	<u>42,894,328</u>
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 1,023,926	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	685,895	626,536	588,999	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	(8,668,558)	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	(3,131,145)	(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	(733,057)	(149,019)	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	(10,822,939)	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	70,333,098	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	<u>\$ 59,510,159</u>	<u>70,333,098</u>	<u>61,202,101</u>	<u>54,453,764</u>	<u>46,420,926</u>	<u>48,467,902</u>	<u>42,024,495</u>	<u>39,191,442</u>	<u>39,259,224</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 5,251,675</u>	<u>(8,224,208)</u>	<u>(2,830,488)</u>	<u>1,952,837</u>	<u>7,059,794</u>	<u>550,926</u>	<u>6,283,663</u>	<u>7,797,496</u>	<u>3,635,104</u>
Plan fiduciary net position as a percentage of total pension liability	91.89%	113.24%	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 14,150,100	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	37.11%	-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,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 1,613,692	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	5,211,800	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	331,510	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	(2,607,755)	(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	4,549,247	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	72,383,926	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	<u>\$ 76,933,173</u>	<u>72,383,926</u>	<u>66,499,668</u>	<u>61,861,362</u>	<u>57,615,159</u>	<u>51,182,078</u>	<u>45,063,847</u>	<u>42,823,175</u>	<u>37,514,842</u>
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 1,925,844	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	731,890	697,910	755,772	682,765	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	(8,968,325)	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	(2,607,755)	(1,974,364)	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	156,008	(162,376)	71,726	148,999	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	(8,762,338)	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	71,663,657	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	<u>\$ 62,901,319</u>	<u>71,663,657</u>	<u>60,854,674</u>	<u>52,187,081</u>	<u>43,273,449</u>	<u>43,762,156</u>	<u>36,507,189</u>	<u>32,373,280</u>	<u>31,882,575</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 14,031,854	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	81.76%	99.00%	91.51%	84.36%	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 8,922,401	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	157.27%	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,								
	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY									
Service cost	\$ 82,291	78,693	77,351	77,813	71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	456,711	466,168	452,876	431,558	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	74,605	(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	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	236,960	(142,644)	178,877	303,229	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	6,446,634	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	<u>\$ 6,683,594</u>	<u>6,446,634</u>	<u>6,589,278</u>	<u>6,410,401</u>	<u>6,107,172</u>	<u>5,723,876</u>	<u>5,570,035</u>	<u>5,256,218</u>	<u>5,303,813</u>
PLAN FIDUCIARY NET POSITION									
Employer contributions	\$ 123,923	152,067	127,432	97,764	128,036	109,640	124,718	179,118	201,197
Employee contributions	31,085	30,495	28,462	28,025	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	(940,884)	1,145,070	873,665	970,584	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	52,088	(368,946)	45,782	20,490	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	(1,110,435)	561,233	670,322	729,747	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	7,075,875	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	<u>\$ 5,965,440</u>	<u>7,075,875</u>	<u>6,514,642</u>	<u>5,844,320</u>	<u>5,114,573</u>	<u>5,525,582</u>	<u>4,939,660</u>	<u>4,693,359</u>	<u>4,718,488</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 718,154	(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	89.25%	109.76%	98.87%	91.17%	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 414,457	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	173.28%	-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	
2022	\$ 986,262 *	1,023,926	(37,664)	14,150,100	7.24%	
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%	

* Estimated based on contribution rate of 6.97% and covered valuation payroll of \$14,150,100.

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	
2022	\$ 1,778,235 *	1,925,844	(147,609)	8,922,401	21.58%	
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%	

* Estimated based on contribution rate of 19.93% and covered valuation payroll of \$8,922,401.

Elected County Officials Plan						
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll	
2022	\$ 123,923 *	123,923	-	414,457	29.90%	
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%	

* Estimated based on contribution rate of 29.90% and covered valuation payroll of \$414,457.

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 2022 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): 21-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 16 years for most employers (five employers were financed over 17 years; one employer was financed over 18 years; two employers were financed over 19 years; one employer was financed over 20 years; three employers were financed over 25 years; four employers were financed over 26 years and one employer was financed over 27 years).

- Asset valuation method: 5-year smoothed market; 20% corridor
- Wage growth: 2.75%
- Price Inflation: 2.25%
- Salary increases: 2.85% to 13.75% 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 2020 valuation pursuant to an experience study of the period 2017 - 2019.
- Mortality: 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.

* 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, 2023

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 2023 budget was adopted on November 15, 2022. The budget was first amended on July 18, 2023, and the final amended budget was adopted on November 7, 2023.

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 did not exceed appropriations in any of the County's major fund for the year ended November 30, 2023.

SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2023

	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	\$ 33,990,002	204,033	567,582	324,661	6,850,848	116,241	30,647	-
Receivables:								
Due from State of Illinois	291,828	-	-	-	291,828	-	-	-
Notes receivable	965,320	-	-	-	-	-	-	-
Other receivables	518,007	7,396	-	-	-	13,011	-	-
Prepaid expenses	481,971	-	-	-	-	-	-	-
Total assets	<u>\$ 36,247,128</u>	<u>211,429</u>	<u>567,582</u>	<u>324,661</u>	<u>7,142,676</u>	<u>129,252</u>	<u>30,647</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 337,263	454	55,649	18,468	51,804	-	-	-
Accrued payroll	76,225	7,576	-	33,589	-	-	2,492	-
Overdraft payable	252,065	-	-	-	-	-	-	-
Total liabilities	<u>665,553</u>	<u>8,030</u>	<u>55,649</u>	<u>52,057</u>	<u>51,804</u>	<u>-</u>	<u>2,492</u>	<u>-</u>
Fund Balances:								
Non-spendable	481,971	-	-	-	-	-	-	-
Restricted	26,004,629	203,399	511,933	272,604	7,090,872	129,252	28,155	-
Committed	9,213,238	-	-	-	-	-	-	-
Unassigned	(118,263)	-	-	-	-	-	-	-
Total fund balances	<u>35,581,575</u>	<u>203,399</u>	<u>511,933</u>	<u>272,604</u>	<u>7,090,872</u>	<u>129,252</u>	<u>28,155</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 36,247,128</u>	<u>211,429</u>	<u>567,582</u>	<u>324,661</u>	<u>7,142,676</u>	<u>129,252</u>	<u>30,647</u>	<u>-</u>

Combining Balance Sheet
November 30, 2023

	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	\$ 158,047	1,887,525	-	623,208	382,863	11,077	6,359	15,901
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	10,562	-	4,047	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 158,047</u>	<u>1,887,525</u>	<u>-</u>	<u>623,208</u>	<u>393,425</u>	<u>11,077</u>	<u>10,406</u>	<u>15,901</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	20,343	-	1,449	-	-	-	-
Accrued payroll	-	-	-	10,858	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>20,343</u>	<u>-</u>	<u>12,307</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	158,047	1,867,182	-	610,901	393,425	11,077	10,406	15,901
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>158,047</u>	<u>1,867,182</u>	<u>-</u>	<u>610,901</u>	<u>393,425</u>	<u>11,077</u>	<u>10,406</u>	<u>15,901</u>
Total liabilities and fund balances	<u>\$ 158,047</u>	<u>1,887,525</u>	<u>-</u>	<u>623,208</u>	<u>393,425</u>	<u>11,077</u>	<u>10,406</u>	<u>15,901</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	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	\$ 118,538	564,883	60,311	58,040	-	6,125	3,830	51,462
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	106	14,332	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 118,644</u>	<u>579,215</u>	<u>60,311</u>	<u>58,040</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,462</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	4,482	-	-	-	-	-	-
Accrued payroll	466	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>466</u>	<u>4,482</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	118,178	574,733	60,311	58,040	-	6,125	3,830	51,462
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>118,178</u>	<u>574,733</u>	<u>60,311</u>	<u>58,040</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,462</u>
Total liabilities and fund balances	<u>\$ 118,644</u>	<u>579,215</u>	<u>60,311</u>	<u>58,040</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,462</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crime Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 271,701	9,732	1,556,192	54,760	76,758	55,148	1,141	232,981
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	12,937	6,520	65,612	2,240	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 284,638</u>	<u>16,252</u>	<u>1,621,804</u>	<u>57,000</u>	<u>76,758</u>	<u>55,148</u>	<u>1,141</u>	<u>232,981</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 510	5,195	454	-	-	-	2,442	-
Accrued payroll	252	-	10,985	5,323	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>762</u>	<u>5,195</u>	<u>11,439</u>	<u>5,323</u>	<u>-</u>	<u>-</u>	<u>2,442</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	283,876	11,057	1,610,365	51,677	76,758	55,148	-	232,981
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(1,301)	-
Total fund balances	<u>283,876</u>	<u>11,057</u>	<u>1,610,365</u>	<u>51,677</u>	<u>76,758</u>	<u>55,148</u>	<u>(1,301)</u>	<u>232,981</u>
Total liabilities and fund balances	<u>\$ 284,638</u>	<u>16,252</u>	<u>1,621,804</u>	<u>57,000</u>	<u>76,758</u>	<u>55,148</u>	<u>1,141</u>	<u>232,981</u>

Combining Balance Sheet
November 30, 2023

	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	\$ 1,497	11,369	310,969	-	94,099	14,114	255,779	211,806
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	360	-	17,172	860	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,497</u>	<u>11,729</u>	<u>310,969</u>	<u>17,172</u>	<u>94,959</u>	<u>14,114</u>	<u>255,779</u>	<u>211,806</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	17,172	-	239	-	1,940
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,172</u>	<u>-</u>	<u>239</u>	<u>-</u>	<u>1,940</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	1,497	11,729	310,969	-	94,959	13,875	255,779	209,866
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>1,497</u>	<u>11,729</u>	<u>310,969</u>	<u>-</u>	<u>94,959</u>	<u>13,875</u>	<u>255,779</u>	<u>209,866</u>
Total liabilities and fund balances	<u>\$ 1,497</u>	<u>11,729</u>	<u>310,969</u>	<u>17,172</u>	<u>94,959</u>	<u>14,114</u>	<u>255,779</u>	<u>211,806</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							Animal Medical Care Fund
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration 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	\$ 1,043,281	151,275	11,757	1,071	28,426	56,223	88,626	17,967
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	965,320	-	-	-	-	-	-	-
Other receivables	-	2,754	-	452	-	2,593	2,051	173
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,008,601</u>	<u>154,029</u>	<u>11,757</u>	<u>1,523</u>	<u>28,426</u>	<u>58,816</u>	<u>90,677</u>	<u>18,140</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	888	5,500	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>888</u>	<u>5,500</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	2,008,601	153,141	6,257	1,523	28,426	58,816	90,677	18,140
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,008,601</u>	<u>153,141</u>	<u>6,257</u>	<u>1,523</u>	<u>28,426</u>	<u>58,816</u>	<u>90,677</u>	<u>18,140</u>
Total liabilities and fund balances	<u>\$ 2,008,601</u>	<u>154,029</u>	<u>11,757</u>	<u>1,523</u>	<u>28,426</u>	<u>58,816</u>	<u>90,677</u>	<u>18,140</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	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
<u>Assets</u>								
Cash, deposits and investments	\$ 18,490	2,488	351,232	250	16,767	52,416	-	228,131
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	10,400	-	-	593	162,310	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 18,490</u>	<u>2,488</u>	<u>361,632</u>	<u>250</u>	<u>16,767</u>	<u>53,009</u>	<u>162,310</u>	<u>228,131</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	2,820	-	-	-	78,398	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	160,934	-
Total liabilities	<u>-</u>	<u>-</u>	<u>2,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>239,332</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	18,490	2,488	358,812	250	16,767	53,009	-	228,131
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(77,022)	-
Total fund balances	<u>18,490</u>	<u>2,488</u>	<u>358,812</u>	<u>250</u>	<u>16,767</u>	<u>53,009</u>	<u>(77,022)</u>	<u>228,131</u>
Total liabilities and fund balances	<u>\$ 18,490</u>	<u>2,488</u>	<u>361,632</u>	<u>250</u>	<u>16,767</u>	<u>53,009</u>	<u>162,310</u>	<u>228,131</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	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	County Election Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 15	-	10,144	4,788	-	109,627	6,036	1,162,438
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	60,871	-	99	5,617	4,722	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 15</u>	<u>60,871</u>	<u>10,144</u>	<u>4,887</u>	<u>5,617</u>	<u>114,349</u>	<u>6,036</u>	<u>1,162,438</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	13,170	-	31	1,216	1,166	-	-
Accrued payroll	-	3,206	-	-	-	-	1,478	-
Overdraft payable	-	49,011	-	-	12,409	-	-	-
Total liabilities	<u>-</u>	<u>65,387</u>	<u>-</u>	<u>31</u>	<u>13,625</u>	<u>1,166</u>	<u>1,478</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	15	-	10,144	4,856	-	113,183	4,558	1,162,438
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(4,516)	-	-	(8,008)	-	-	-
Total fund balances	<u>15</u>	<u>(4,516)</u>	<u>10,144</u>	<u>4,856</u>	<u>(8,008)</u>	<u>113,183</u>	<u>4,558</u>	<u>1,162,438</u>
Total liabilities and fund balances	<u>\$ 15</u>	<u>60,871</u>	<u>10,144</u>	<u>4,887</u>	<u>5,617</u>	<u>114,349</u>	<u>6,036</u>	<u>1,162,438</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	Drug Forfeitures 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
<u>Assets</u>								
Cash, deposits and investments	\$ 8,607	1,266	100	30,349	64,872	-	965	15,120
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	29,519	-	-	505
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 8,607</u>	<u>1,266</u>	<u>100</u>	<u>30,349</u>	<u>94,391</u>	<u>-</u>	<u>965</u>	<u>15,625</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	394	6,494	-	-	2,088
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>394</u>	<u>6,494</u>	<u>-</u>	<u>-</u>	<u>2,088</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	8,607	1,266	100	29,955	87,897	-	965	13,537
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>8,607</u>	<u>1,266</u>	<u>100</u>	<u>29,955</u>	<u>87,897</u>	<u>-</u>	<u>965</u>	<u>13,537</u>
Total liabilities and fund balances	<u>\$ 8,607</u>	<u>1,266</u>	<u>100</u>	<u>30,349</u>	<u>94,391</u>	<u>-</u>	<u>965</u>	<u>15,625</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	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	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ -	384,705	9,775	870,000	99,607	465	10,663	3,232
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	8,982	-	-	-	30,000	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 8,982</u>	<u>384,705</u>	<u>9,775</u>	<u>870,000</u>	<u>129,607</u>	<u>465</u>	<u>10,663</u>	<u>3,232</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 6,649	-	-	-	890	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	12,711	-	-	-	-	-	-	-
Total liabilities	<u>19,360</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>890</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	384,705	9,775	870,000	128,717	465	10,663	3,232
Committed	-	-	-	-	-	-	-	-
Unassigned	(10,378)	-	-	-	-	-	-	-
Total fund balances	<u>(10,378)</u>	<u>384,705</u>	<u>9,775</u>	<u>870,000</u>	<u>128,717</u>	<u>465</u>	<u>10,663</u>	<u>3,232</u>
Total liabilities and fund balances	<u>\$ 8,982</u>	<u>384,705</u>	<u>9,775</u>	<u>870,000</u>	<u>129,607</u>	<u>465</u>	<u>10,663</u>	<u>3,232</u>

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds							
	Health Care Benefit Fund	Sheriff Electric Home Monitoring Fund	Sheriff Equitable Sharing Program Fund	Bullet Proof Vest Partnership Grant Fund	Payroll Clearing Fund	HRA Fund	Historic Preservation Fund	Judicial Facilities Construction Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 4,522,119	2,093	50,475	-	34,590	1,257	-	156,084
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	1,416	2,646	-	-	-	-	-	14,370
Prepaid expenses	481,971	-	-	-	-	-	-	-
Total assets	<u>\$ 5,005,506</u>	<u>4,739</u>	<u>50,475</u>	<u>-</u>	<u>34,590</u>	<u>1,257</u>	<u>-</u>	<u>170,454</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	2,093	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	17,000	-
Total liabilities	<u>-</u>	<u>2,093</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,000</u>	<u>-</u>
Fund Balances:								
Non-spendable	481,971	-	-	-	-	-	-	-
Restricted	4,523,535	2,646	50,475	-	-	-	-	-
Committed	-	-	-	-	34,590	1,257	-	170,454
Unassigned	-	-	-	-	-	-	(17,000)	-
Total fund balances	<u>5,005,506</u>	<u>2,646</u>	<u>50,475</u>	<u>-</u>	<u>34,590</u>	<u>1,257</u>	<u>(17,000)</u>	<u>170,454</u>
Total liabilities and fund balances	<u>\$ 5,005,506</u>	<u>4,739</u>	<u>50,475</u>	<u>-</u>	<u>34,590</u>	<u>1,257</u>	<u>-</u>	<u>170,454</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2023

	Special Revenue Funds		Capital Projects Funds			Debt Service Funds		
	EMA Hazard Mitigation Plan Fund	Illinois Court Tech Modernization 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	\$ -	-	3,016,814	60,931	5,255,555	685,685	142,998	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	3,586	-	9,193	-	-	10,000	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 3,586</u>	<u>-</u>	<u>3,026,007</u>	<u>60,931</u>	<u>5,255,555</u>	<u>695,685</u>	<u>142,998</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 3,624	-	-	-	4,500	26,741	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>3,624</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,500</u>	<u>26,741</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	-	-	-	-	-	142,998	-
Committed	-	-	3,026,007	60,931	5,251,055	668,944	-	-
Unassigned	(38)	-	-	-	-	-	-	-
Total fund balances	<u>(38)</u>	<u>-</u>	<u>3,026,007</u>	<u>60,931</u>	<u>5,251,055</u>	<u>668,944</u>	<u>142,998</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 3,586</u>	<u>-</u>	<u>3,026,007</u>	<u>60,931</u>	<u>5,255,555</u>	<u>695,685</u>	<u>142,998</u>	<u>-</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, 2023

	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	\$ 5,246,021	-	497,968	1,493,928	-	-	-	191,777
Intergovernmental revenue	9,299,314	-	-	-	3,532,528	-	-	-
Revenue from services, fines, and forfeitures	2,514,351	335,403	-	132,470	-	173,254	-	-
Interest	166,850	-	340	1,023	118,630	-	-	131
Other revenue	368,880	3,296	-	37,514	-	-	-	-
Total revenues	17,595,416	338,699	498,308	1,664,935	3,651,158	173,254	-	191,908
Expenditures:								
Current:								
General control and administration	9,050,091	-	-	-	-	-	-	-
Public safety	4,325,897	228,937	-	-	-	-	-	-
Judiciary and court related	566,408	-	-	-	-	44,735	-	-
County development	27,389	-	-	-	-	-	27,089	-
Corrections	112,172	-	-	-	-	-	-	-
Highways and bridges	1,902,268	-	430,648	1,470,377	-	-	-	-
Public health	571,486	-	-	-	-	-	-	-
Education	191,908	-	-	-	-	-	-	191,908
Debt service:								
Principal	170,000	-	-	-	-	-	-	-
Interest	81,160	-	-	-	-	-	-	-
Fiscal agent fees	202	-	-	-	-	-	-	-
Capital outlay	6,846,867	-	-	227,379	4,200,201	-	-	-
Total expenditures	23,845,848	228,937	430,648	1,697,756	4,200,201	44,735	27,089	191,908
Excess (deficiency) of revenues over (under) expenditures	(6,250,432)	109,762	67,660	(32,821)	(549,043)	128,519	(27,089)	-
Other financing sources (uses):								
Transfers in	10,205,262	-	-	-	-	-	54,200	-
Transfers out	(1,440,890)	(65,693)	-	(50,000)	-	(28,000)	-	-
Total other financing sources (uses)	8,764,372	(65,693)	-	(50,000)	-	(28,000)	54,200	-
Net change in fund balance	2,513,940	44,069	67,660	(82,821)	(549,043)	100,519	27,111	-
Fund balance (deficit), beginning of year	33,067,635	159,330	444,273	355,425	7,639,915	28,733	1,044	-
Fund balance (deficit), end of year	\$ 35,581,575	203,399	511,933	272,604	7,090,872	129,252	28,155	-

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, 2023

	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	\$ -	1,300,084	1,020,661	349,808	-	30,050	-	-
Intergovernmental revenue	-	-	-	-	-	-	3,192	-
Revenue from services, fines, and forfeitures	10,240	-	-	-	140,675	-	49,402	28,896
Interest	-	889	698	237	-	20	-	-
Other revenue	-	18,997	-	-	-	-	-	-
Total revenues	10,240	1,319,970	1,021,359	350,045	140,675	30,070	52,594	28,896
Expenditures:								
Current:								
General control and administration	165,000	1,174,412	-	326,451	188,720	-	-	28,944
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	15,746	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	229,151	-	-	18,994	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	165,000	1,174,412	229,151	326,451	188,720	18,994	15,746	28,944
Excess (deficiency) of revenues over (under) expenditures	(154,760)	145,558	792,208	23,594	(48,045)	11,076	36,848	(48)
Other financing sources (uses):								
Transfers in	-	15,146	-	-	-	9,142	-	-
Transfers out	-	-	(792,208)	(68,682)	-	-	(60,500)	-
Total other financing sources (uses)	-	15,146	(792,208)	(68,682)	-	9,142	(60,500)	-
Net change in fund balance	(154,760)	160,704	-	(45,088)	(48,045)	20,218	(23,652)	(48)
Fund balance (deficit), beginning of year	312,807	1,706,478	-	655,989	441,470	(9,141)	34,058	15,949
Fund balance (deficit), end of year	\$ 158,047	1,867,182	-	610,901	393,425	11,077	10,406	15,901

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, 2023

	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	\$ -	-	-	-	361,745	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	3,848	168,712	11,006	6,686	-	-	-	21,195
Interest	-	-	-	-	247	-	-	-
Other revenue	-	-	-	-	-	-	400	-
Total revenues	3,848	168,712	11,006	6,686	361,992	-	400	21,195
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	16,237
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	52,538	127,710	24,853	5,728	-	-	-	-
County development	-	-	-	-	-	-	300	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	316,492	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	52,538	127,710	24,853	5,728	316,492	-	300	16,237
Excess (deficiency) of revenues over (under) expenditures	(48,690)	41,002	(13,847)	958	45,500	-	100	4,958
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(28,335)	-	-	-	(45,500)	-	-	-
Total other financing sources (uses)	(28,335)	-	-	-	(45,500)	-	-	-
Net change in fund balance	(77,025)	41,002	(13,847)	958	-	-	100	4,958
Fund balance (deficit), beginning of year	195,203	533,731	74,158	57,082	-	6,125	3,730	46,504
Fund balance (deficit), end of year	\$ 118,178	574,733	60,311	58,040	-	6,125	3,830	51,462

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, 2023

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crime Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	3,365	-
Revenue from services, fines, and forfeitures	161,992	79,625	479,903	29,800	-	41,605	-	24,780
Interest	-	-	-	-	-	-	7	-
Other revenue	-	-	-	-	2,898	-	-	-
Total revenues	161,992	79,625	479,903	29,800	2,898	41,605	3,372	24,780
Expenditures:								
Current:								
General control and administration	-	-	398,957	61,939	-	-	4,914	-
Public safety	-	-	-	-	-	26,756	-	-
Judiciary and court related	34,979	50,794	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	34,979	50,794	398,957	61,939	-	26,756	4,914	-
Excess (deficiency) of revenues over (under) expenditures	127,013	28,831	80,946	(32,139)	2,898	14,849	(1,542)	24,780
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(55,000)	-	(102,926)	-	-	-	-	-
Total other financing sources (uses)	(55,000)	-	(102,926)	-	-	-	-	-
Net change in fund balance	72,013	28,831	(21,980)	(32,139)	2,898	14,849	(1,542)	24,780
Fund balance (deficit), beginning of year	211,863	(17,774)	1,632,345	83,816	73,860	40,299	241	208,201
Fund balance (deficit), end of year	\$ 283,876	11,057	1,610,365	51,677	76,758	55,148	(1,301)	232,981

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, 2023

	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	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	169,146	-	-	-	-
Interest	1,497	-	-	-	19,888	-	-	284
Other revenue	-	3,650	6,000	-	-	-	-	203,976
Total revenues	1,497	3,650	6,000	169,146	19,888	-	-	204,260
Expenditures:								
Current:								
General control and administration	69,766	-	-	169,146	-	-	-	-
Public safety	-	-	-	-	41,488	-	-	76,548
Judiciary and court related	-	1,451	-	-	-	4,920	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	1,243	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	69,766	1,451	-	169,146	41,488	4,920	1,243	76,548
Excess (deficiency) of revenues over (under) expenditures	(68,269)	2,199	6,000	-	(21,600)	(4,920)	(1,243)	127,712
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	75,000	-
Transfers out	-	-	(6,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(6,000)	-	-	-	75,000	-
Net change in fund balance	(68,269)	2,199	-	-	(21,600)	(4,920)	73,757	127,712
Fund balance (deficit), beginning of year	69,766	9,530	310,969	-	116,559	18,795	182,022	82,154
Fund balance (deficit), end of year	\$ 1,497	11,729	310,969	-	94,959	13,875	255,779	209,866

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, 2023

	Special Revenue Funds							Animal Medical Care Fund
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	153,555	11,875	3,562	3,088	32,619	31,551	-
Interest	9,601	-	-	-	-	-	-	-
Other revenue	6,104	-	-	-	-	-	-	5,681
Total revenues	15,705	153,555	11,875	3,562	3,088	32,619	31,551	5,681
Expenditures:								
Current:								
General control and administration	-	-	13,966	-	-	-	-	-
Public safety	-	-	-	4,924	796	9,790	7,189	3,841
Judiciary and court related	-	7,679	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	7,679	13,966	4,924	796	9,790	7,189	3,841
Excess (deficiency) of revenues over (under) expenditures	15,705	145,876	(2,091)	(1,362)	2,292	22,829	24,362	1,840
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(54,200)	(60,000)	-	-	-	-	-	-
Total other financing sources (uses)	(54,200)	(60,000)	-	-	-	-	-	-
Net change in fund balance	(38,495)	85,876	(2,091)	(1,362)	2,292	22,829	24,362	1,840
Fund balance (deficit), beginning of year	2,047,096	67,265	8,348	2,885	26,134	35,987	66,315	16,300
Fund balance (deficit), end of year	\$ 2,008,601	153,141	6,257	1,523	28,426	58,816	90,677	18,140

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, 2023

	Special Revenue Funds							
	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
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	4,135	-	-	-	-	2,199,300	78,183
Revenue from services, fines, and forfeitures	2,750	-	122,528	-	8,795	7,046	-	-
Interest	-	-	6,780	-	485	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	2,750	4,135	129,308	-	9,280	7,046	2,199,300	78,183
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	77,083
Public safety	-	-	-	-	19,138	-	2,241,301	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	110,167	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	110,167	-	19,138	-	2,241,301	77,083
Excess (deficiency) of revenues over (under) expenditures	2,750	4,135	19,141	-	(9,858)	7,046	(42,001)	1,100
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	2,750	4,135	19,141	-	(9,858)	7,046	(42,001)	1,100
Fund balance (deficit), beginning of year	15,740	(1,647)	339,671	250	26,625	45,963	(35,021)	227,031
Fund balance (deficit), end of year	\$ 18,490	2,488	358,812	250	16,767	53,009	(77,022)	228,131

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, 2023

	Special Revenue Funds							
	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	County Election Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	159,200	1,300	-	-	-	37,500	-
Revenue from services, fines, and forfeitures	15	-	-	1,990	33,524	22,056	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	15	159,200	1,300	1,990	33,524	22,056	37,500	-
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	36,235	-	1,500
Public safety	-	-	-	-	43,981	-	-	-
Judiciary and court related	-	155,386	-	-	-	-	32,942	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	2,005	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	155,386	-	2,005	43,981	36,235	32,942	1,500
Excess (deficiency) of revenues over (under) expenditures	15	3,814	1,300	(15)	(10,457)	(14,179)	4,558	(1,500)
Other financing sources (uses):								
Transfers in	-	10,309	-	-	-	-	-	100,000
Transfers out	(370)	(15,996)	(1,750)	-	-	-	-	-
Total other financing sources (uses)	(370)	(5,687)	(1,750)	-	-	-	-	100,000
Net change in fund balance	(355)	(1,873)	(450)	(15)	(10,457)	(14,179)	4,558	98,500
Fund balance (deficit), beginning of year	370	(2,643)	10,594	4,871	2,449	127,362	-	1,063,938
Fund balance (deficit), end of year	\$ 15	(4,516)	10,144	4,856	(8,008)	113,183	4,558	1,162,438

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, 2023

	Special Revenue Funds							
	Drug Forfeitures 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
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	10,719	-	11,707	41,500	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	6,708
Interest	-	-	-	-	-	-	-	-
Other revenue	10,748	-	-	-	-	-	-	-
Total revenues	10,748	10,719	-	11,707	41,500	-	-	6,708
Expenditures:								
Current:								
General control and administration	-	-	-	-	10,516	-	-	2,088
Public safety	-	9,453	-	19,158	-	-	-	-
Judiciary and court related	6,947	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	6,947	9,453	-	19,158	10,516	-	-	2,088
Excess (deficiency) of revenues over (under) expenditures	3,801	1,266	-	(7,451)	30,984	-	-	4,620
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	3,801	1,266	-	(7,451)	30,984	-	-	4,620
Fund balance (deficit), beginning of year	4,806	-	100	37,406	56,913	-	965	8,917
Fund balance (deficit), end of year	\$ 8,607	1,266	100	29,955	87,897	-	965	13,537

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, 2023

	Special Revenue Funds							Coroner SUDORS Grant 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	Illinois Gaming Law Enforcement Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	52,538	630	-	-	105,000	-	-	808
Revenue from services, fines, and forfeitures	-	-	3,044	-	-	-	1,007	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	52,538	630	3,044	-	105,000	-	1,007	808
Expenditures:								
Current:								
General control and administration	-	-	-	-	14,552	-	-	6,080
Public safety	58,572	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	6,849	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	58,572	6,849	-	-	14,552	-	-	6,080
Excess (deficiency) of revenues over (under) expenditures	(6,034)	(6,219)	3,044	-	90,448	-	1,007	(5,272)
Other financing sources (uses):								
Transfers in	-	-	-	80,000	-	-	-	-
Transfers out	-	(891)	-	-	-	-	-	-
Total other financing sources (uses)	-	(891)	-	80,000	-	-	-	-
Net change in fund balance	(6,034)	(7,110)	3,044	80,000	90,448	-	1,007	(5,272)
Fund balance (deficit), beginning of year	(4,344)	391,815	6,731	790,000	38,269	465	9,656	8,504
Fund balance (deficit), end of year	\$ (10,378)	384,705	9,775	870,000	128,717	465	10,663	3,232

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, 2023

	Special Revenue Funds							
	Health Care Benefit Fund	Sheriff Electric Home Monitoring Fund	Sheriff Equitable Sharing Program Fund	Bullet Proof Vest Partnership Grant Fund	Payroll Clearing Fund	HRA Fund	Historic Preservation Fund	Judicial Facilities Construction Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	2,000,416	35,980	99,284	6,992	-	-	-	161,064
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	33	-	-
Other revenue	-	-	-	-	-	4,500	-	-
Total revenues	2,000,416	35,980	99,284	6,992	-	4,533	-	161,064
Expenditures:								
Current:								
General control and administration	6,205,079	-	-	-	6,229	4,304	36,125	-
Public safety	-	34,680	48,809	6,992	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	6,205,079	34,680	48,809	6,992	6,229	4,304	36,125	-
Excess (deficiency) of revenues over (under) expenditures	(4,204,663)	1,300	50,475	-	(6,229)	229	(36,125)	161,064
Other financing sources (uses):								
Transfers in	4,864,921	-	-	-	-	-	12,750	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,864,921	-	-	-	-	-	12,750	-
Net change in fund balance	660,258	1,300	50,475	-	(6,229)	229	(23,375)	161,064
Fund balance (deficit), beginning of year	4,345,248	1,346	-	-	40,819	1,028	6,375	9,390
Fund balance (deficit), end of year	\$ 5,005,506	2,646	50,475	-	34,590	1,257	(17,000)	170,454

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, 2023

	Special Revenue Funds		Capital Projects Funds			Debt Service Funds		
	EMA Hazard Mitigation Plan	Illinois Court Tech Modernization 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	-	622,614	131,359	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	5,212	848
Other revenue	31,810	-	-	3,800	-	13,106	16,400	-
Total revenues	31,810	622,614	131,359	3,800	-	13,106	21,612	848
Expenditures:								
Current:								
General control and administration	31,848	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	1,443,544	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	170,000	-
Interest	-	-	-	-	-	-	81,160	-
Fiscal agent fees	-	-	-	-	-	-	202	-
Capital outlay	-	622,614	20,511	-	229,821	1,546,341	-	-
Total expenditures	31,848	622,614	20,511	-	229,821	2,989,885	251,362	-
Excess (deficiency) of revenues over (under) expenditures	(38)	-	110,848	3,800	(229,821)	(2,976,779)	(229,750)	848
Other financing sources (uses):								
Transfers in	-	-	150,000	15,000	1,991,390	2,589,590	237,814	-
Transfers out	-	-	-	-	-	-	-	(4,839)
Total other financing sources (uses)	-	-	150,000	15,000	1,991,390	2,589,590	237,814	(4,839)
Net change in fund balance	(38)	-	260,848	18,800	1,761,569	(387,189)	8,064	(3,991)
Fund balance (deficit), beginning of year	-	-	2,765,159	42,131	3,489,486	1,056,133	134,934	3,991
Fund balance (deficit), end of year	\$ (38)	-	3,026,007	60,931	5,251,055	668,944	142,998	-

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 300,000	300,000	262,532	256,493
Fines and fees	20,000	20,000	60,118	32,299
Intact registration fee	13,000	13,000	12,753	9,123
Total revenues from services, fines, and forfeitures	333,000	333,000	335,403	297,915
Other revenue:				
Donations	5,300	5,300	3,296	1,443
Total other revenues	5,300	5,300	3,296	1,443
Total revenues	338,300	338,300	338,699	299,358
Expenditures:				
Salaries:				
Administrator	6,500	6,500	6,525	6,700
Other	119,808	119,808	91,579	63,910
Warden	61,800	61,800	58,615	50,769
Assistant Warden	41,600	41,600	45,936	43,170
Overtime	500	500	264	1,205
Supplies	1,200	1,200	1,377	1,024
Postage	1,600	1,600	1,500	1,786
Vehicle expense / gas	1,600	1,600	1,737	350
Equipment	3,500	3,500	3,045	2,026
Observation and disposal	500	500	62	200
Contractual services	6,000	6,000	363	125
Refunds	500	500	-	940
Training	2,000	2,000	188	240
Telephone / pager	1,200	1,200	1,013	806
Microchip	1,500	1,500	1,552	1,375
Transportation, board care	10,600	10,600	11,553	6,546
Volunteers / public relations	1,000	1,000	587	-
Rabies tags	2,500	2,500	2,377	2,313
Uniforms	750	750	594	374
Total expenditures	264,658	264,658	228,937	183,859
Excess (deficiency) of revenues over (under) expenditures	73,642	73,642	109,762	115,499

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General and Health Care Funds	\$ (35,200)	(35,200)	(24,135)	(50,968)
Building Fund	(15,000)	(15,000)	(15,000)	(35,050)
IMRF and Social Security Fund	(30,075)	(30,075)	(26,558)	(23,875)
Total other financing sources (uses)	<u>(80,275)</u>	<u>(80,275)</u>	<u>(65,693)</u>	<u>(109,893)</u>
Net change in fund balance	<u>\$ (6,633)</u>	<u>(6,633)</u>	44,069	5,606
Fund balance, beginning of year			<u>159,330</u>	<u>153,724</u>
Fund balance, end of year			<u>\$ 203,399</u>	<u>159,330</u>

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	497,968	499,507
Intergovernmental:				
Township bridge reimbursement	-	-	-	75,542
Interest	-	-	340	3
Total revenues	<u>500,000</u>	<u>500,000</u>	<u>498,308</u>	<u>575,052</u>
Expenditures:				
Construction of bridges	<u>300,000</u>	<u>500,000</u>	<u>430,648</u>	<u>282,499</u>
Total expenditures	<u>300,000</u>	<u>500,000</u>	<u>430,648</u>	<u>282,499</u>
Excess (deficiency) of revenues over (under) expenditures	<u>200,000</u>	<u>-</u>	<u>67,660</u>	<u>292,553</u>
Net change in fund balance	<u>\$ 200,000</u>	<u>-</u>	<u>67,660</u>	<u>292,553</u>
Fund balance, beginning of year			<u>444,273</u>	<u>151,720</u>
Fund balance, end of year			<u>\$ 511,933</u>	<u>444,273</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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,500,000	1,500,000	1,493,928	1,498,182
Intergovernmental - federal salary reimb.	68,115	68,115	-	66,780
Revenues from services, fines, and forfeitures:				
Engineering fees	75,000	75,000	72,581	101,943
Overweight permits	50,000	50,000	59,889	53,316
Other revenue - miscellaneous	50,000	50,000	37,514	53,757
Interest	-	-	1,023	9
Total revenues	1,743,115	1,743,115	1,664,935	1,773,987
Expenditures:				
Salaries:				
Superintendent	135,615	135,615	135,501	133,023
Other	811,715	811,715	794,175	690,371
Overtime	70,000	40,000	34,986	51,551
Temporary salaries	70,000	40,000	36,778	59,695
Utilities	1,200	1,200	1,182	1,115
Cellular phones	3,000	3,000	2,703	2,461
Mileage	5,000	5,000	3,840	3,235
Office supplies	3,500	5,500	5,340	3,876
Freight and postage	1,000	1,000	401	352
Equipment and maintenance	110,000	150,000	170,896	179,532
Building and grounds maintenance	50,000	50,000	33,691	23,530
Dues and conferences	4,000	4,000	4,337	5,025
Gasoline and oil	160,000	120,000	107,987	87,258
Street lights and maintenance	20,000	30,000	23,477	17,822
Highway maintenance material	50,000	50,000	48,831	50,628
Traffic signal maintenance	25,000	25,000	15,270	9,842
Sign supplies	35,000	35,000	44,152	33,870
Clothing allowance	3,150	3,150	3,150	2,800
Engineering supplies	5,000	5,000	3,680	3,396
Capital equipment	200,000	226,000	227,379	411,772
Total expenditures	1,763,180	1,741,180	1,697,756	1,771,154

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ (20,065)	1,935	(32,821)	2,833
Other financing sources (uses):				
Transfers out:				
Health Care Fund	(50,000)	(50,000)	(50,000)	(50,000)
Building Fund	-	-	-	(57,550)
Total other financing sources (uses)	(50,000)	(50,000)	(50,000)	(107,550)
Net change in fund balance	\$ (70,065)	(48,065)	(82,821)	(104,717)
Fund balance, beginning of year			355,425	460,142
Fund balance, end of year			\$ 272,604	355,425

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Rebuild Illinois grant	\$ -	-	-	1,369,222
State allotments	2,500,000	2,500,000	3,006,941	2,740,860
State of Illinois receipts	750,000	750,000	-	-
County consolidated program	500,000	500,000	525,587	515,913
Total intergovernmental	<u>3,750,000</u>	<u>3,750,000</u>	<u>3,532,528</u>	<u>4,625,995</u>
Interest	2,500	2,500	118,630	15,663
Total revenues	<u>3,752,500</u>	<u>3,752,500</u>	<u>3,651,158</u>	<u>4,641,658</u>
Expenditures:				
Road construction and maintenance	6,750,000	6,750,000	4,200,201	2,558,875
Total expenditures	<u>6,750,000</u>	<u>6,750,000</u>	<u>4,200,201</u>	<u>2,558,875</u>
Net change in fund balance	<u>\$ (2,997,500)</u>	<u>(2,997,500)</u>	(549,043)	2,082,783
Fund balance, beginning of year			<u>7,639,915</u>	<u>5,557,132</u>
Fund balance, end of year			<u>\$ 7,090,872</u>	<u>7,639,915</u>

COUNTY OF KENDALL, ILLINOIS
 COURT AUTOMATION FUND

SCHEDULE C-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 125,000	125,000	173,254	146,279
Total revenues	125,000	125,000	173,254	146,279
Expenditures:				
Court automation costs	130,000	130,000	44,735	155,130
Total expenditures	130,000	130,000	44,735	155,130
Excess (deficiency) of revenues over (under) expenditures	(5,000)	(5,000)	128,519	(8,851)
Other financing sources (uses):				
Transfers out:				
General Fund	(28,000)	(28,000)	(28,000)	(28,000)
Total other financing sources (uses)	(28,000)	(28,000)	(28,000)	(28,000)
Net change in fund balance	\$ (33,000)	(33,000)	100,519	(36,851)
Fund balance, beginning of year			28,733	65,584
Fund balance, end of year			\$ 129,252	28,733

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Salaries	-	37,499	11,908	-
Mileage	350	350	151	-
Supplies	200	1,400	1,243	-
Postage	200	200	-	-
Dues	14,000	14,000	11,872	2,105
Conferences	500	500	50	120
Travel	250	250	-	-
Advertising and publicity	550	550	50	-
Cellular Phones	-	174	115	-
Printing	-	-	30	-
Training	-	-	1,670	-
Miscellaneous	500	500	-	90
Total expenditures	16,550	55,423	27,089	2,315
Excess (deficiency) of revenues over (under) expenditures	(16,550)	(55,423)	(27,089)	(2,315)
Other financing sources (uses):				
Transfers in:				
Restricted Economic Development Grant Fund	1,200	54,200	54,200	4,500
	1,200	54,200	54,200	4,500
Net change in fund balance	\$ (15,350)	(1,223)	27,111	2,185
Fund balance (deficit), beginning of year			1,044	(1,141)
Fund balance, end of year			\$ 28,155	1,044

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 192,163	192,163	191,777	187,270
Interest	-	-	131	1
Total revenues	192,163	192,163	191,908	187,271
Expenditures:				
Distributions to Kendall County Extension	192,163	192,163	191,908	187,271
Total expenditures	192,163	192,163	191,908	187,271
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	10,240	9,860
Total revenues	10,000	10,000	10,240	9,860
Expenditures:				
Total expenditures	5,000	290,000	165,000	-
Net change in fund balance	\$ 5,000	(280,000)	(154,760)	9,860
Fund balance, beginning of year			312,807	302,947
Fund balance, end of year			\$ 158,047	312,807

COUNTY OF KENDALL, ILLINOIS
LIABILITY INSURANCE FUND

SCHEDULE C-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,305,197	1,305,300	1,300,084	1,303,735
Other revenue - miscellaneous	80,920	80,920	18,997	164,649
Interest	10	10	889	8
Total revenues	<u>1,386,127</u>	<u>1,386,230</u>	<u>1,319,970</u>	<u>1,468,392</u>
Expenditures:				
Other expenditures	150,000	150,000	75,677	24,108
Liability insurance program	505,000	505,000	331,583	472,747
Broker fee expense	49,000	49,000	49,000	49,000
Insurance premiums and claims	938,416	938,416	718,152	705,350
Total expenditures	<u>1,642,416</u>	<u>1,642,416</u>	<u>1,174,412</u>	<u>1,251,205</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(256,289)</u>	<u>(256,186)</u>	<u>145,558</u>	<u>217,187</u>
Other financing sources (uses):				
Transfers in:				
Kendall Area Transit Fund	7,166	7,166	7,166	7,166
Veterans' Assistance Commission Fund	8,379	6,615	7,980	7,980
Total other financing sources (uses)	<u>15,545</u>	<u>13,781</u>	<u>15,146</u>	<u>15,146</u>
Net change in fund balance	<u>\$ (240,744)</u>	<u>(242,405)</u>	160,704	232,333
Fund balance, beginning of year			<u>1,706,478</u>	<u>1,474,145</u>
Fund balance, end of year			<u>\$ 1,867,182</u>	<u>1,706,478</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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,024,654	1,024,654	1,020,661	945,798
Interest	-	-	698	6
Total revenues	1,024,654	1,024,654	1,021,359	945,804
Expenditures:				
A.I.D.	26,894	26,894	26,657	27,962
Open Door	28,239	28,239	28,190	29,969
Mutual Ground	22,412	22,412	22,368	32,964
CASA-Kendall County	8,965	8,965	8,886	7,550
Family Counseling	85,164	85,164	84,875	-
NAMI	20,170	20,170	20,121	7,045
Senior Services	6,723	6,723	6,723	12,200
Oswegoland Seniors Inc.	22,411	22,411	22,368	7,045
Day One Network	6,723	6,723	6,723	4,995
Fox Valley Older Adults	2,241	2,241	2,240	2,447
Total expenditures	229,942	229,942	229,151	132,177
Excess (deficiency) of revenues over (under) expenditures	794,712	794,712	792,208	813,627
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(784,403)	(784,403)	(781,899)	(803,885)
Adult Redeploy Fund	(10,309)	(10,309)	(10,309)	-
Drug Court Fund	-	-	-	(9,742)
Total other financing sources (uses)	(794,712)	(794,712)	(792,208)	(813,627)
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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 350,961	350,961	349,808	350,759
Interest	-	-	237	2
Total revenues	350,961	350,961	350,045	350,761
Expenditures:				
Salaries:				
Superintendent	71,400	71,400	65,423	78,815
Office administrator	58,191	58,191	58,266	55,470
Other	146,516	146,516	95,248	64,054
Drivers	35,000	35,000	35,259	24,979
Office Expense	2,500	2,500	788	2,177
Report fee and membership	400	400	314	739
Training	1,800	1,800	1,538	2,996
Professional services	3,000	3,000	7,751	97
Equipment maintenance	3,800	3,800	3,636	1,518
Fuel	6,400	6,400	4,259	3,240
Computer software	4,000	4,000	2,189	2,731
Unemployment	3,000	3,000	-	-
Mental health	1,000	1,000	2,142	1,440
Veterans' relief	35,000	35,000	23,200	15,005
Utility assistance	500	500	139	54
Food assistance	11,000	11,000	10,000	11,000
Veterans/widow emergency assistance	2,500	2,500	2,499	2,500
Advertising	6,000	6,000	3,028	6,142
Insurance Bonds	100	100	75	-
Vehicles - I-Pass	800	800	620	400
Vehicles maintenance	5,000	5,000	1,140	1,916
Equipment and furniture	100	100	780	-
Cellular phones	5,300	5,300	3,753	2,849
Lodging and meal allowance	5,000	5,000	2,712	6,180
Mileage	500	500	217	454
Certification and continuing education	1,200	1,200	1,125	1,075
Travel	1,000	1,000	350	1,454
Total expenditures	411,007	411,007	326,451	287,285
Excess (deficiency) of revenues over (under) expenditures	(60,046)	(60,046)	23,594	63,476

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
Health Care Fund	\$ (28,519)	(28,519)	(40,963)	(26,907)
Liability Insurance Fund	(7,980)	(7,980)	(7,980)	(7,980)
Social Security Fund	(23,800)	(23,800)	(19,739)	(16,462)
Total transfers out	(60,299)	(60,299)	(68,682)	(51,349)
Total other financing sources (uses)	(60,299)	(60,299)	(68,682)	(51,349)
Net change in fund balance	\$ (120,345)	(120,345)	(45,088)	12,127
Fund balance, beginning of year			655,989	643,862
Fund balance, end of year			\$ 610,901	655,989

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 209,000	209,000	140,675	200,066
Total revenues	209,000	209,000	140,675	200,066
Expenditures:				
Salaries	126,580	126,580	113,120	92,933
Document storage expenditures	100,000	100,000	75,600	87,765
Total expenditures	226,580	226,580	188,720	180,698
Excess (deficiency) of revenues over (under) expenditures	(17,580)	(17,580)	(48,045)	19,368
Other financing sources (uses):				
Transfers out:				
General Fund	-	-	-	(75,000)
Total other financing sources (uses)	-	-	-	(75,000)
Net change in fund balance	\$ (17,580)	(17,580)	(48,045)	(55,632)
Fund balance, beginning of year			441,470	497,102
Fund balance, end of year			\$ 393,425	441,470

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 30,000	30,000	30,050	15,104
Interest Income	-	-	20	-
Total revenues	30,000	30,000	30,070	15,104
Expenditures:				
Public health services	30,000	30,000	18,994	19,915
Total expenditures	30,000	30,000	18,994	19,915
Excess (deficiency) of revenues over (under) expenditures	-	-	11,076	(4,811)
Other financing sources (uses):				
Transfers in:				
General Fund	-	4,571	4,571	-
HHS	-	4,571	4,571	-
Total other financing sources (uses)	-	9,142	9,142	-
Net change in fund balance	\$ -	9,142	20,218	(4,811)
Fund balance (deficit), beginning of year			(9,141)	(4,330)
Fund balance (deficit), end of year			\$ 11,077	(9,141)

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 55,000	55,000	49,402	41,586
Intergovernmental revenue:				
State interface funding	4,500	4,500	3,192	5,754
Total revenues	<u>59,500</u>	<u>59,500</u>	<u>52,594</u>	<u>47,340</u>
Expenditures:				
Salaries	-	-	-	1,380
Postage	1,500	1,500	1,376	727
Office supplies	2,000	2,000	-	-
Equipment maintenance	17,500	17,500	-	-
Miscellaneous	20,000	20,000	14,370	17,368
Total expenditures	<u>41,000</u>	<u>41,000</u>	<u>15,746</u>	<u>19,475</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,500</u>	<u>18,500</u>	<u>36,848</u>	<u>27,865</u>
Other financing sources (uses):				
Transfers out:				
General Fund	<u>(75,500)</u>	<u>(60,500)</u>	<u>(60,500)</u>	<u>(75,500)</u>
Total other financing sources (uses)	<u>(75,500)</u>	<u>(60,500)</u>	<u>(60,500)</u>	<u>(75,500)</u>
Net change in fund balance	<u>\$ (57,000)</u>	<u>(42,000)</u>	(23,652)	(47,635)
Fund balance, beginning of year			<u>34,058</u>	<u>81,693</u>
Fund balance, end of year			<u>\$ 10,406</u>	<u>34,058</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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 15,000	32,896	28,896	15,949
Expenditures:				
Miscellaneous	10,519	28,238	28,944	-
Total expenditures	10,519	28,238	28,944	-
Net change in fund balance	\$ 4,481	4,658	(48)	15,949
Fund balance, beginning of year			15,949	-
Fund balance, end of year			\$ 15,901	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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	3,848	6,299
Total revenues	-	-	3,848	6,299
Expenditures:				
Court security expenditures	26,583	35,475	30,144	46,091
Dues	142	142	39	-
Overtime	17,000	17,000	22,355	13,207
Total expenditures	43,725	52,617	52,538	59,298
Excess (deficiency) of revenues over (under) expenditures	(43,725)	(52,617)	(48,690)	(52,999)
Other financing sources (uses):				
Transfers out:				
General Fund	(30,000)	(30,000)	(28,335)	(23,875)
Total other financing sources (uses)	(30,000)	(30,000)	(28,335)	(23,875)
Net change in fund balance	\$ (73,725)	(82,617)	(77,025)	(76,874)
Fund balance, beginning of year			195,203	272,077
Fund balance, end of year			\$ 118,178	195,203

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 108,500	108,500	130,775	113,804
Domestic violence	7,000	7,000	5,480	7,334
Electronic monitoring	5,000	5,000	9,385	4,619
Drug testing	250	250	8	40
Offset training fee	-	-	826	89
Parenting education program	900	900	350	905
Evaluation reimbursement	500	500	-	-
Underage drinking program	1,000	1,000	1,888	1,500
Equipment	600	600	-	318
Software reimbursement	-	-	20,000	-
Total revenues	123,750	123,750	168,712	128,609
Expenditures:				
Equipment	45,500	45,500	10,316	11,896
Contractual services	122,000	117,000	38,050	36,769
Electronic monitoring	30,000	30,000	5,694	11,640
Training	28,000	33,000	32,490	21,468
Drug testing	15,000	15,000	12,222	13,531
Dues / memberships	3,000	3,000	1,530	1,160
Software	35,000	35,000	27,408	16,720
Total expenditures	278,500	278,500	127,710	113,184
Net change in fund balance	\$ (154,750)	(154,750)	41,002	15,425
Fund balance, beginning of year			533,731	518,306
Fund balance, end of year			\$ 574,733	533,731

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	2,946	1,935
Drug fines forfeited / donations	-	-	8,060	5,833
Total revenues	-	-	11,006	7,768
Expenditures:	52,451	52,451	24,853	9,335
Total expenditures	52,451	52,451	24,853	9,335
Net change in fund balance	\$ (52,451)	(52,451)	(13,847)	(1,567)
Fund balance, beginning of year			74,158	75,725
Fund balance, end of year			\$ 60,311	74,158

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 4,000	4,000	6,686	4,900
Total revenues	4,000	4,000	6,686	4,900
Expenditures:	32,000	32,000	5,728	2,812
Total expenditures	32,000	32,000	5,728	2,812
Net change in fund balance	<u>\$ (28,000)</u>	<u>(28,000)</u>	958	2,088
Fund balance, beginning of year			57,082	54,994
Fund balance, end of year			<u>\$ 58,040</u>	<u>57,082</u>

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 363,000	363,000	361,745	399,456
Interest	-	-	247	3
Total revenues	363,000	363,000	361,992	399,459
Expenditures:				
Fox Valley Older Adults	-	60,000	59,814	59,926
Prairie State Legal Services	-	10,000	9,977	9,975
Visiting Nurses Association	-	12,000	11,970	11,970
CNN	-	32,500	32,396	27,969
Senior Services Association, Inc.	-	128,000	127,580	125,801
Oswegoland Seniors	-	75,000	74,755	76,884
Distribution	370,000	-	-	-
Total expenditures	370,000	317,500	316,492	312,525
Excess (deficiency) of revenues over (under) expenditures	(7,000)	45,500	45,500	86,934
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit Fund	(30,000)	(45,500)	(45,500)	(30,000)
Health & Human Services Fund	-	-	-	(56,934)
Total other financing sources (uses)	(30,000)	(45,500)	(45,500)	(86,934)
Net change in fund balance	\$ (37,000)	-	-	-
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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues - donations	\$ 100	100	-	75
Total revenues	100	100	-	75
Expenditures:				
K-9 expenses	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 100	100	-	75
Fund balance, beginning of year			6,125	6,050
Fund balance, end of year			\$ 6,125	6,125

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	400	420
Total revenues	1,000	1,000	400	420
Expenditures:				
Restoration expenditures	1,000	1,000	300	100
Total expenditures	1,000	1,000	300	100
Net change in fund balance	\$ -	-	100	320
Fund balance, beginning of year			3,730	3,410
Fund balance, end of year			\$ 3,830	3,730

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	15,000	21,195	20,345
Total revenues	15,000	15,000	21,195	20,345
Expenditures:				
Salaries	9,000	9,000	-	-
Treasurer automation costs	17,000	20,000	16,237	12,783
Total expenditures	26,000	29,000	16,237	12,783
Net change in fund balance	\$ (11,000)	(14,000)	4,958	7,562
Fund balance, beginning of year			46,504	38,942
Fund balance, end of year			\$ 51,462	46,504

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 120,000	120,000	161,992	146,887
Total revenues	120,000	120,000	161,992	146,887
Expenditures:				
Salaries	-	-	1,288	-
Court document storage costs	70,000	70,000	33,691	14,033
Total expenditures	70,000	70,000	34,979	14,033
Excess (deficiency) of revenues over (under) expenditures	50,000	50,000	127,013	132,854
Other financing sources (uses):				
Transfers out:				
General Fund	(55,000)	(55,000)	(55,000)	(55,000)
Total other financing sources (uses)	(55,000)	(55,000)	(55,000)	(55,000)
Net change in fund balance	\$ (5,000)	(5,000)	72,013	77,854
Fund balance, beginning of year			211,863	134,009
Fund balance, end of year			\$ 283,876	211,863

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 35,000	35,000	79,625	75,769
Total revenues	35,000	35,000	79,625	75,769
Expenditures:				
Online services	38,184	38,184	38,184	41,416
Books and subscriptions	15,000	15,000	12,610	31,628
Total expenditures	53,184	53,184	50,794	73,044
Net change in fund balance	\$ (18,184)	(18,184)	28,831	2,725
Fund balance (deficit), beginning of year			(17,774)	(20,499)
Fund balance (deficit), end of year			\$ 11,057	(17,774)

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 607,000	607,000	479,903	643,364
Total revenues	607,000	607,000	479,903	643,364
Expenditures:				
Salaries	290,599	293,332	297,366	240,202
Cloud services	20,000	20,000	13,545	15,201
Contractual services	5,000	5,000	3,662	1,450
Office supplies	400	400	134	204
Postage	40	40	-	-
Plotter supplies	2,000	2,000	1,511	1,185
Software	50,000	50,000	31,645	28,417
Hardware	14,000	14,000	15,364	3,933
Printer	2,000	2,000	-	-
Dues and memberships	1,000	1,000	193	340
Cell phone	900	900	506	508
Internet	3,000	3,000	-	-
Mileage	1,000	1,000	1,196	729
Training	3,000	3,000	1,014	653
Conferences	4,000	4,000	4,496	5,470
Aerial reflight	25,500	25,500	25,000	25,000
Shared services	-	-	3,269	-
Total expenditures	422,439	425,172	398,957	323,292
Excess (deficiency) of revenues over (under) expenditures	184,561	181,828	80,946	320,072
Other financing sources (uses):				
Transfers out:				
General and Health Care Funds	(67,145)	(67,145)	(65,076)	(58,911)
IMRF and Social Security Fund	(42,000)	(42,000)	(37,850)	(34,886)
Total other financing sources (uses)	(109,145)	(109,145)	(102,926)	(93,797)
Net change in fund balance	\$ 75,416	72,683	(21,980)	226,275
Fund balance, beginning of year			1,632,345	1,406,070
Fund balance, end of year			\$ 1,610,365	1,632,345

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,000	29,800	42,306
Total revenues	38,000	38,000	29,800	42,306
Expenditures:				
Salaries	58,414	58,414	61,939	53,309
Total expenditures	58,414	58,414	61,939	53,309
Net change in fund balance	\$ (20,414)	(20,414)	(32,139)	(11,003)
Fund balance, beginning of year			83,816	94,819
Fund balance, end of year			\$ 51,677	83,816

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 2,500	2,500	2,898	-
Total revenues	2,500	2,500	2,898	-
Expenditures:				
Loss on investment	-	-	-	1,082
Total expenditures	-	-	-	1,082
Net change in fund balance	\$ 2,500	2,500	2,898	(1,082)
Fund balance, beginning of year			73,860	74,942
Fund balance, end of year			\$ 76,758	73,860

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 16,313	44,000	41,605	22,020
Total revenues	16,313	44,000	41,605	22,020
Expenditures:				
Public safety equipment	13,350	29,200	26,756	12,841
Total expenditures	13,350	29,200	26,756	12,841
Net change in fund balance	\$ 2,963	14,800	14,849	9,179
Fund balance, beginning of year			40,299	31,120
Fund balance, end of year			\$ 55,148	40,299

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants	\$ 4,500	4,500	3,365	5,732
Interest	-	-	7	15
Total revenues	4,500	4,500	3,372	5,747
Expenditures:				
Expenditures	10,000	10,000	4,914	7,546
Total expenditures	10,000	10,000	4,914	7,546
Net change in fund balance	\$ (5,500)	(5,500)	(1,542)	(1,799)
Fund balance, beginning of year			241	2,040
Fund balance (deficit), end of year			\$ (1,301)	241

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE C-33

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	24,780	24,840
Total revenues	30,000	30,000	24,780	24,840
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	24,780	24,840
Fund balance, beginning of year			208,201	183,361
Fund balance, end of year			\$ 232,981	208,201

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 150	1,650	1,497	245
Total revenues	150	1,650	1,497	245
Expenditures:				
Miscellaneous Expense	-	71,266	69,766	-
Total expenditures	-	71,266	69,766	-
Net change in fund balance	\$ 150	(69,616)	(68,269)	245
Fund balance, beginning of year			69,766	69,521
Fund balance, end of year			\$ 1,497	69,766

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ -	-	3,650	2,002
Expenditures:				
Program expenditures	7,500	7,500	1,451	998
Total expenditures	7,500	7,500	1,451	998
Net change in fund balance	\$ (7,500)	(7,500)	2,199	1,004
Fund balance, beginning of year			9,530	8,526
Fund balance, end of year			\$ 11,729	9,530

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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	6,000	15,000
Total revenues	10,000	10,000	6,000	15,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation Sales Tax Fund	(10,000)	(10,000)	(6,000)	(21,000)
Total other financing sources (uses)	(10,000)	(10,000)	(6,000)	(21,000)
Net change in fund balance	\$ -	-	-	(6,000)
Fund balance, beginning of year			310,969	316,969
Fund balance, end of year			\$ 310,969	310,969

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 198,000	198,000	169,146	173,619
Total revenues	198,000	198,000	169,146	173,619
Expenditures:				
State of Illinois	198,000	198,000	169,146	173,619
Total expenditures	198,000	198,000	169,146	173,619
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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	12,000	19,888	19,660
Total revenues	12,000	12,000	19,888	19,660
Expenditures:				
Spay and neuter expenditures	20,000	40,000	41,488	17,817
Total expenditures	20,000	40,000	41,488	17,817
Net change in fund balance	\$ (8,000)	(28,000)	(21,600)	1,843
Fund balance, beginning of year			116,559	114,716
Fund balance, end of year			\$ 94,959	116,559

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant rewards	\$ 10,000	10,000	-	18,000
Total revenues	10,000	10,000	-	18,000
Expenditures:				
General expenditures	10,000	10,000	4,920	19,205
Total expenditures	10,000	10,000	4,920	19,205
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	(4,920)	(1,205)
Fund balance, beginning of year			18,795	20,000
Fund balance, end of year			\$ 13,875	18,795

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Kendall County Forest Preserve	-	-	1,243	-
Village of Minooka	50,000	50,000	-	-
Path/sidewalk construction	100,000	100,000	-	75,000
Total expenditures	150,000	150,000	1,243	75,000
Excess (deficiency) of revenues over (under) expenditures	(150,000)	(150,000)	(1,243)	(75,000)
Other financing sources (uses):				
Transfers in:				
Sales Tax Fund	75,000	75,000	75,000	75,000
Total other financing sources (uses)	75,000	75,000	75,000	75,000
Net change in fund balance	\$ (75,000)	(75,000)	73,757	-
Fund balance, beginning of year			182,022	182,022
Fund balance, end of year			\$ 255,779	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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Opioid Settlement Agreement	\$ 80,113	80,113	203,976	82,154
Refunds	-	-	284	-
Total revenues	<u>80,113</u>	<u>80,113</u>	<u>204,260</u>	<u>82,154</u>
Expenditures:				
Training	-	50,000	8,920	-
Treatment	5,000	5,000	-	-
Prevention	5,000	5,000	-	-
Support people in treatment	-	50,000	6,266	-
Address needs	-	50,000	7,461	-
Prevent overdose deaths	-	50,000	23,950	-
Prevent misuse of opioids	-	50,000	29,951	-
Other	5,000	5,000	-	-
Total expenditures	<u>15,000</u>	<u>265,000</u>	<u>76,548</u>	<u>-</u>
Net change in fund balance	<u>\$ 65,113</u>	<u>(184,887)</u>	127,712	82,154
Fund balance, beginning of year			<u>82,154</u>	<u>-</u>
Fund balance, end of year			<u>\$ 209,866</u>	<u>82,154</u>

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 3,600	3,600	9,601	1,624
Other	47,664	47,664	6,104	5,622
Total revenues	51,264	51,264	15,705	7,246
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	(1,150,736)	(1,150,736)	15,705	6,796
Other financing sources (uses):				
Transfers out:				
Economic Development Commission Fund	(1,000)	(54,200)	(54,200)	(4,500)
Total other financing sources (uses)	(1,000)	(54,200)	(54,200)	(4,500)
Net change in fund balance	\$ (1,151,736)	(1,204,936)	(38,495)	2,296
Fund balance, beginning of year			2,047,096	2,044,800
Fund balance, end of year			\$ 2,008,601	2,047,096

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, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 32,000	32,000	153,555	42,884
Total revenues	32,000	32,000	153,555	42,884
Expenditures:				
Expenses	7,500	7,500	7,679	7,388
Salaries	-	-	-	975
Total expenditures	7,500	7,500	7,679	8,363
Excess (deficiency) of revenues over (under) expenditures	24,500	24,500	145,876	34,521
Other financing sources (uses):				
Transfers out:				
General Fund	(45,000)	(60,000)	(60,000)	45,000
Total other financing sources (uses)	(45,000)	(60,000)	(60,000)	45,000
Net change in fund balance	\$ (20,500)	(35,500)	85,876	(10,479)
Fund balance, beginning of year			67,265	77,744
Fund balance, end of year			\$ 153,141	67,265

COUNTY OF KENDALL, ILLINOIS
CORONER'S SPECIAL FEES FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 10,000	10,000	11,875	18,067
Total revenues	10,000	10,000	11,875	18,067
Expenditures:				
Salaries - other	1,290	1,290	-	-
Morgue supplies	-	-	-	228
Miscellaneous	30,000	30,000	13,966	32,300
Total expenditures	31,290	31,290	13,966	32,300
Excess (deficiency) of revenues over (under) expenditures	(21,290)	(21,290)	(2,091)	(14,233)
Other financing sources (uses):				
Transfers out:				
General Fund	-	-	-	(2,925)
Total other financing sources (uses)	-	-	-	(2,925)
Net change in fund balance	\$ (21,290)	(21,290)	(2,091)	(17,158)
Fund balance, beginning of year			8,348	25,506
Fund balance, end of year			\$ 6,257	8,348

COUNTY OF KENDALL, ILLINOIS
 SHERIFF VEHICLE FUND

SCHEDULE C-45

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	Original	2023	Actual	2022
	Appropriations	Final	Actual	Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 5,000	5,000	3,562	4,719
Total revenues	5,000	5,000	3,562	4,719
Expenditures:				
Vehicle expense	10,000	10,000	4,924	16,136
Total expenditures	10,000	10,000	4,924	16,136
Net change in fund balance	\$ (5,000)	(5,000)	(1,362)	(11,417)
Fund balance, beginning of year			2,885	14,302
Fund balance, end of year			\$ 1,523	2,885

COUNTY OF KENDALL, ILLINOIS
 SHERIFF E-TICKET FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 2,200	2,200	3,088	2,684
Total revenues	2,200	2,200	3,088	2,684
Expenditures:				
Total expenditures	800	800	796	844
Net change in fund balance	\$ 1,400	1,400	2,292	1,840
Fund balance, beginning of year			26,134	24,294
Fund balance, end of year			\$ 28,426	26,134

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 23,000	23,000	32,619	28,870
Expenditures:	22,000	22,000	9,790	20,569
Total expenditures	22,000	22,000	9,790	20,569
Net change in fund balance	\$ 1,000	1,000	22,829	8,301
Fund balance, beginning of year			35,987	27,686
Fund balance, end of year			\$ 58,816	35,987

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ -	-	31,551	22,453
Total revenues	-	-	31,551	22,453
Expenditures:				
FTA expenditures	8,440	8,440	7,189	7,804
Total expenditures	8,440	8,440	7,189	7,804
Net change in fund balance	\$ (8,440)	(8,440)	24,362	14,649
Fund balance, beginning of year			66,315	51,666
Fund balance, end of year			\$ 90,677	66,315

COUNTY OF KENDALL, ILLINOIS
 ANIMAL MEDICAL CARE FUND

SCHEDULE C-49

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - donations	\$ 10	10	5,681	2,414
Total revenues	10	10	5,681	2,414
Expenditures:				
Animal medical care expense	4,250	4,250	3,841	4,164
Total expenditures	4,250	4,250	3,841	4,164
Net change in fund balance	<u>\$ (4,240)</u>	<u>(4,240)</u>	1,840	(1,750)
Fund balance, beginning of year			16,300	18,050
Fund balance, end of year			<u>\$ 18,140</u>	<u>16,300</u>

COUNTY OF KENDALL, ILLINOIS
 SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023			2022
	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	2,750	1,760
Fund balance, beginning of year			15,740	13,980
Fund balance, end of year			\$ 18,490	15,740

COUNTY OF KENDALL, ILLINOIS
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-51

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 2,350	2,350	4,135	2,350
Total revenues	2,350	2,350	4,135	2,350
Expenditures:				
Grant expenditures	2,350	2,350	-	2,349
Total expenditures	2,350	2,350	-	2,349
Net change in fund balance	\$ -	-	4,135	1
Fund balance (deficit), beginning of year			(1,647)	(1,648)
Fund balance (deficit), end of year			\$ 2,488	(1,647)

COUNTY OF KENDALL, ILLINOIS
 JAIL COMMISSARY FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 135,000	135,000	122,528	207,600
Interest	65	65	6,780	95
Total revenues	<u>135,065</u>	<u>135,065</u>	<u>129,308</u>	<u>207,695</u>
Expenditures:				
Inmate supplies	34,059	34,059	32,726	38,897
Maintenance for inmate welfare and health	21,510	21,510	10,192	10,090
Inmate medical	65,554	65,554	62,754	59,846
Miscellaneous	31,870	31,870	4,495	59,382
Total expenditures	<u>152,993</u>	<u>152,993</u>	<u>110,167</u>	<u>168,215</u>
Net change in fund balance	<u>\$ (17,928)</u>	<u>(17,928)</u>	19,141	39,480
Fund balance, beginning of year			<u>339,671</u>	<u>300,191</u>
Fund balance, end of year			<u>\$ 358,812</u>	<u>339,671</u>

COUNTY OF KENDALL, ILLINOIS
HIRE BACK TRANSPORTATION SAFETY FUND

SCHEDULE C-53

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022
	Original Appropriations	Final Appropriations	Actual
Revenues	\$ -	-	-
Expenditures	-	-	-
Total expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year			250
Fund balance, end of year			\$ 250

COUNTY OF KENDALL, ILLINOIS
 SHERIFF'S RANGE FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,000	4,000	8,795	5,000
Interest	20	20	485	87
Total revenues	<u>4,020</u>	<u>4,020</u>	<u>9,280</u>	<u>5,087</u>
Expenditures	<u>19,138</u>	<u>19,138</u>	<u>19,138</u>	<u>17,502</u>
Total expenditures	<u>19,138</u>	<u>19,138</u>	<u>19,138</u>	<u>17,502</u>
Net change in fund balance	<u>\$ (15,118)</u>	<u>(15,118)</u>	(9,858)	(12,415)
Fund balance, beginning of year			<u>26,625</u>	<u>39,040</u>
Fund balance, end of year			<u>\$ 16,767</u>	<u>26,625</u>

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

SCHEDULE C-55

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,000	4,000	7,046	6,121
Total revenues	4,000	4,000	7,046	6,121
Expenditures:				
Total expenditures	35,000	35,000	-	-
Net change in fund balance	\$ (31,000)	(31,000)	7,046	6,121
Fund balance, beginning of year			45,963	39,842
Fund balance, end of year			\$ 53,009	45,963

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ -	-	2,199,300	2,302,948
Total revenues	-	-	2,199,300	2,302,948
Expenditures:				
Facilities	-	575,000	560,555	552,661
Personnel	-	1,500,000	1,233,779	1,220,031
Services	-	160,000	136,987	214,513
Equipment	-	-	3,171	1,761
Travel	-	25,000	18,760	24,509
Supplies	-	10,000	2,504	-
Overtime	-	125,000	94,678	186,045
Other	-	101,000	190,867	82,462
Total expenditures	-	2,496,000	2,241,301	2,281,982
Net change in fund balance	\$ -	(2,496,000)	(42,001)	20,966
Fund balance (deficit), beginning of year			(35,021)	(55,987)
Fund balance (deficit), end of year			\$ (77,022)	(35,021)

COUNTY OF KENDALL, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-57

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)**

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 100,000	100,000	78,183	123,474
Total revenues	100,000	100,000	78,183	123,474
Expenditures:				
Grant expenditures	100,000	100,000	77,083	80,626
Total expenditures	100,000	100,000	77,083	80,626
Net change in fund balance	\$ -	-	1,100	42,848
Fund balance, beginning of year			227,031	184,183
Fund balance, end of year			\$ 228,131	227,031

COUNTY OF KENDALL, ILLINOIS
 COUNTY DRUG SERVICE FUND

SCHEDULE C-58

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)**

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 500	500	15	90
Total revenues	500	500	15	90
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(500)	(370)	(370)	-
Total other financing sources (uses)	(500)	(370)	(370)	-
Net change in fund balance	\$ -	130	(355)	90
Fund balance, beginning of year			370	280
Fund balance, end of year			\$ 15	370

COUNTY OF KENDALL, ILLINOIS
ADULT REDEPLOY ILLINOIS FUND

SCHEDULE C-59

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 201,545	201,545	159,200	107,706
Expenditures:				
Salaries	80,438	80,438	84,908	68,343
Salaries Assistant	13,839	13,839	10,078	-
Supplies	24,961	24,961	14,407	6,133
Training - travel conference fees	10,824	10,824	4,537	4,209
Training - conferences fees	5,281	5,281	939	3,413
GPS monitoring	-	-	1,518	-
Conference	-	-	1,184	-
Drug testing	20,283	20,283	8,340	17,547
Assessments	770	770	-	-
Treatment	29,400	29,400	29,475	7,581
Total expenditures	185,796	185,796	155,386	107,226
Other financing sources (uses):				
Transfers in:				
Mental Health Board Fund	9,750	9,750	10,309	9,742
Transfers out:				
Health Care Fund	(7,645)	(7,645)	(42)	(43)
IMRF Fund	(6,649)	(6,649)	(6,987)	(4,983)
Social Security Fund	(4,239)	(4,239)	(8,967)	(5,360)
Total other financing sources (uses)	(8,783)	(8,783)	(5,687)	(644)
Net change in fund balance	\$ 6,966	6,966	(1,873)	(164)
Fund balance (deficit), beginning of year			(2,643)	(2,479)
Fund balance (deficit), end of year			\$ (4,516)	(2,643)

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Drug court revenue	\$ -	-	1,300	1,404
Total revenues	-	-	1,300	1,404
Expenditures:	-	-	-	492
Excess (deficiency) of revenues over (under) expenditures	-	-	1,300	912
Other financing sources (uses):				
Transfers in (out):				
American Rescue Plan Act Fund	-	-	(1,750)	1,750
Total other financing sources (uses)	-	-	(1,750)	1,750
Net change in fund balance	\$ -	-	(450)	2,662
Fund balance, beginning of year			10,594	7,932
Fund balance, end of year			\$ 10,144	10,594

COUNTY OF KENDALL, ILLINOIS
 COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 5,600	5,600	1,990	8,447
Total revenues	5,600	5,600	1,990	8,447
Expenditures:				
Medical expenses	3,500	3,500	1,715	6,283
Commissary expenses	2,100	2,100	290	1,585
Total expenditures	5,600	5,600	2,005	7,868
Net change in fund balance	\$ -	-	(15)	579
Fund balance, beginning of year			4,871	4,292
Fund balance, end of year			\$ 4,856	4,871

COUNTY OF KENDALL, ILLINOIS
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 35,000	43,838	33,524	36,887
Total revenues	35,000	43,838	33,524	36,887
Expenditures:				
Deputy overtime salaries	34,000	43,838	43,981	38,202
Total expenditures	34,000	43,838	43,981	38,202
Net change in fund balance	\$ 1,000	-	(10,457)	(1,315)
Fund balance, beginning of year			2,449	3,764
Fund balance (deficit), end of year			\$ (8,008)	2,449

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 23,500	23,500	22,056	22,442
Total revenues	23,500	23,500	22,056	22,442
Expenditures:				
Salaries	33,691	33,691	33,821	32,836
Office supplies	200	200	45	76
Postage	2,500	2,500	2,369	2,003
Total expenditures	36,391	36,391	36,235	34,915
Net change in fund balance	\$ (12,891)	(12,891)	(14,179)	(12,473)
Fund balance, beginning of year			127,362	139,835
Fund balance, end of year			\$ 113,183	127,362

COUNTY OF KENDALL, ILLINOIS
 VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 25,000	37,500	37,500	13,100
Total revenues	25,000	37,500	37,500	13,100
Expenditures:				
Salaries	25,001	37,501	32,942	13,100
Total expenditures	25,001	37,501	32,942	13,100
Net change in fund balance	\$ (1)	(1)	4,558	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 4,558	-

COUNTY OF KENDALL, ILLINOIS
COUNTY ELECTION FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Mileage	5,000	5,000	-	967
Election judge per diem	20,000	20,000	1,500	-
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	1,500	967
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(100,000)	(1,500)	(967)
Other financing sources (uses):				
Transfers in:				
General Fund	100,000	100,000	100,000	600,000
Total other financing sources (uses)	100,000	100,000	100,000	600,000
Net change in fund balance	\$ -	-	98,500	599,033
Fund balance, beginning of year			1,063,938	464,905
Fund balance, end of year			\$ 1,162,438	1,063,938

COUNTY OF KENDALL, ILLINOIS
 DRUG FORFEITURE FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 1,500	15,000	10,748	4,018
Total revenues	1,500	15,000	10,748	4,018
Expenditures:	1,500	15,000	6,947	2,435
Net change in fund balance	\$ -	-	3,801	1,583
Fund balance, beginning of year			4,806	3,223
Fund balance, end of year			\$ 8,607	4,806

COUNTY OF KENDALL, ILLINOIS
 TRAFFIC ENFORCEMENT FUND

SCHEDULE C-67

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	10,719	10,719	7,175
Expenditures:				
Salaries	-	10,719	9,453	-
Total expenditures	-	10,719	9,453	-
Net change in fund balance	\$ -	-	1,266	7,175
Fund balance (deficit), beginning of year			-	(7,175)
Fund balance, end of year			\$ 1,266	-

COUNTY OF KENDALL, ILLINOIS
 SMOKE FREE ACT FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	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-69

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 24,794	24,794	11,707	10,100
Total revenues	24,794	24,794	11,707	10,100
Expenditures:				
Salaries	20,122	20,345	8,392	17,553
Equipment	9,400	9,400	6,854	23,932
Telecommunications	480	480	418	509
Travel	1,750	1,750	163	-
Office supplies	2,510	2,510	2,001	-
Miscellaneous	1,700	1,700	1,330	1,000
Total expenditures	35,962	36,185	19,158	42,994
Net change in fund balance	\$ (11,168)	(11,391)	(7,451)	(32,894)
Fund balance, beginning of year			37,406	70,300
Fund balance, end of year			\$ 29,955	37,406

COUNTY OF KENDALL, ILLINOIS
 SCAAP GRANT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 12,000	12,000	41,500	22,988
Total revenues	12,000	12,000	41,500	22,988
Expenditures:	6,145	6,145	10,516	13,368
Net change in fund balance	\$ 5,855	5,855	30,984	9,620
Fund balance, beginning of year			56,913	47,293
Fund balance, end of year			\$ 87,897	56,913

COUNTY OF KENDALL, ILLINOIS
 JUVENILE JUSTICE GRANT FUND

SCHEDULE C-71

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Miscellaneous	-	-	-	2,971
Total expenditures	-	-	-	2,971
Net change in fund balance	\$ -	-	-	(2,971)
Fund balance, beginning of year			-	2,971
Fund balance, end of year			\$ -	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	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-73

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 3,000	3,000	6,708	5,175
Total revenues	3,000	3,000	6,708	5,175
Expenditures:	3,000	3,000	2,088	-
Excess (deficiency) of revenues over (under) expenditures	-	-	4,620	5,175
Net change in fund balance	\$ -	-	4,620	5,175
Fund balance, beginning of year			8,917	3,742
Fund balance, end of year			\$ 13,537	8,917

COUNTY OF KENDALL, ILLINOIS
 FAMILY VIOLENCE COORDINATOR COUNCIL GRANT FUND

SCHEDULE C-74

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 57,000	57,000	52,538	58,211
Expenditures:	57,000	57,000	58,572	53,227
Net change in fund balance	\$ -	-	(6,034)	4,984
Fund balance (deficit), beginning of year			(4,344)	(9,328)
Fund balance (deficit), end of year			\$ (10,378)	(4,344)

COUNTY OF KENDALL, ILLINOIS
 MENTAL HEALTH TREATMENT COURT FUND

SCHEDULE C-75

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	630	-
Expenditures:				
Salaries	34,475	34,475	6,589	39,187
Travel	4,000	4,000	-	1,175
Program supplies	20,000	20,000	260	3,274
Drug Testing	15,000	15,000	-	3,997
Training	1,000	1,000	-	568
Miscellaneous expenses	500	500	-	-
Total expenditures	<u>74,975</u>	<u>74,975</u>	<u>6,849</u>	<u>48,201</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(74,975)</u>	<u>(74,975)</u>	<u>(6,219)</u>	<u>(48,201)</u>
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	300,000
Transfers out:				
General Fund	(5,000)	(5,000)	-	-
American Rescue Plan Act Fund	-	-	-	(150,000)
Social Security Fund	(3,500)	(3,500)	(504)	(3,085)
IMRF Fund	(3,500)	(3,500)	(387)	(2,877)
Total other financing sources (uses)	<u>(12,000)</u>	<u>(12,000)</u>	<u>(891)</u>	<u>144,038</u>
Net change in fund balance	<u>\$ (86,975)</u>	<u>(86,975)</u>	(7,110)	95,837
Fund balance, beginning of year			<u>391,815</u>	<u>295,978</u>
Fund balance, end of year			<u>\$ 384,705</u>	<u>391,815</u>

COUNTY OF KENDALL, ILLINOIS
 PUBLIC DEFENDER RECORDS AUTOMATION FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,121	1,121	3,044	3,030
Total revenues	1,121	1,121	3,044	3,030
Expenditures:	1,121	1,121	-	-
Net change in fund balance	\$ -	-	3,044	3,030
Fund balance, beginning of year			6,731	3,701
Fund balance, end of year			\$ 9,775	6,731

COUNTY OF KENDALL, ILLINOIS
 27TH PAYROLL FUND

SCHEDULE C-77

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	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	80,000	80,000	580,000
Total other financing sources (uses)	80,000	80,000	80,000	580,000
Net change in fund balance	\$ 80,000	80,000	80,000	580,000
Fund balance, beginning of year			790,000	210,000
Fund balance, end of year			\$ 870,000	790,000

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ILLINOIS MEDICAL ASSISTANCE RECOVERY FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant reward	\$ -	50,000	105,000	25,000
Total revenues	-	50,000	105,000	25,000
Expenditures:				
Total expenditures	-	50,000	14,552	4,731
Net change in fund balance	\$ -	-	90,448	20,269
Fund balance, beginning of year			38,269	18,000
Fund balance, end of year			\$ 128,717	38,269

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	-	7,175
Net change in fund balance	\$ -	-	-	(7,175)
Fund balance, beginning of year			465	7,640
Fund balance, end of year			\$ 465	465

COUNTY OF KENDALL, ILLINOIS
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,305	1,305	1,007	2,055
Total revenues	1,305	1,305	1,007	2,055
Expenditures:				
Total expenditures	1,600	1,600	-	-
Net change in fund balance	\$ (295)	(295)	1,007	2,055
Fund balance, beginning of year			9,656	7,601
Fund balance, end of year			\$ 10,663	9,656

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 1,800	1,800	808	1,750
Total revenues	1,800	1,800	808	1,750
Expenditures:				
Total expenditures	10,500	10,500	6,080	3,256
Net change in fund balance	\$ (8,700)	(8,700)	(5,272)	(1,506)
Fund balance, beginning of year			8,504	10,010
Fund balance, end of year			\$ 3,232	8,504

COUNTY OF KENDALL, ILLINOIS
HEALTH CARE / BENEFIT FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Health insurance reimbursements	\$ 490,248	490,248	538,709	507,540
Employee deductions	1,488,365	1,488,365	1,278,347	1,199,987
COBRA reimbursement	213,673	213,673	183,360	211,570
Total revenues	2,192,286	2,192,286	2,000,416	1,919,097
Expenditures:				
Health insurance premiums	5,438,252	5,438,252	5,240,219	4,903,995
HSA employer contributions	597,500	597,500	572,750	591,375
Dental insurance	381,879	381,879	300,799	369,238
State unemployment contribution	35,000	35,000	32,756	21,930
Employee reimbursement	3,000	3,000	353	1,994
County life insurance policy	9,677	9,677	7,342	7,344
FSA monthly fee	35,000	3,500	1,207	1,907
Employee assistance program	6,600	6,600	6,569	6,569
Broker fees	49,613	49,613	43,084	42,204
Total expenditures	6,556,521	6,525,021	6,205,079	5,946,556
Excess (deficiency) of revenues over (under) expenditures	(4,364,235)	(4,332,735)	(4,204,663)	(4,027,459)
Other financing sources (uses):				
Transfers in:				
General fund	3,550,000	4,050,000	4,050,000	6,504,024
Animal control fund	25,200	25,200	14,135	10,968
Veteran's assistance commission fund	28,519	28,519	40,963	26,907
GIS mapping fund	53,585	53,585	51,516	45,351
Adult redeploy fund	-	-	42	43
Health and human services fund	656,052	656,052	658,265	591,173
Highway fund	50,000	50,000	50,000	50,000
Total other financing sources (uses)	4,363,356	4,863,356	4,864,921	7,228,466
Net change in fund balance	\$ (879)	530,621	660,258	3,201,007
Fund balance, beginning of year			4,345,248	1,144,241
Fund balance, end of year			\$ 5,005,506	4,345,248

COUNTY OF KENDALL, ILLINOIS
 SHERIFF ELECTRIC HOME MONITORING FUND

SCHEDULE C-83

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 89,747	89,747	35,980	51,811
Total revenues	89,747	89,747	35,980	51,811
Expenditures:				
Total expenditures	79,612	79,612	34,680	72,235
Net change in fund balance	\$ 10,135	10,135	1,300	(20,424)
Fund balance, beginning of year			1,346	21,770
Fund balance, end of year			\$ 2,646	1,346

COUNTY OF KENDALL, ILLINOIS
 SHERIFF EQUITABLE SHARING PROGRAM

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	99,280	99,284	-
Total revenues	-	99,280	99,284	-
Expenditures:				
Training	-	20,000	-	-
Contractual services	-	29,280	9,375	-
Equipment	-	39,434	39,434	-
Total expenditures	-	88,714	48,809	-
Net change in fund balance	\$ -	10,566	50,475	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 50,475	-

COUNTY OF KENDALL, ILLINOIS
 BULLET PROOF VEST PARTNERSHIP GRANT

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	Original Appropriations	2023 Final Appropriations	Actual	2022 Actual
Revenues:				
Grant award	\$ -	9,459	6,992	-
Total revenues	-	9,459	6,992	-
Expenditures:				
Vests	-	9,459	6,992	-
Total expenditures	-	9,459	6,992	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 PAYROLL CLEARING FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ 100	100	-	-
Total revenues	100	100	-	-
Expenditures:				
Total expenditures	-	-	6,229	2,395
Net change in fund balance	\$ 100	100	(6,229)	(2,395)
Fund balance, beginning of year			40,819	43,214
Fund balance, end of year			\$ 34,590	40,819

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ 6,000	6,000	4,500	1,500
Interest	50	50	33	2
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>4,533</u>	<u>1,502</u>
Expenditures:				
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>4,304</u>	<u>1,066</u>
Net change in fund balance	<u>\$ 50</u>	<u>50</u>	229	436
Fund balance, beginning of year			<u>1,028</u>	<u>592</u>
Fund balance, end of year			<u>\$ 1,257</u>	<u>1,028</u>

COUNTY OF KENDALL, ILLINOIS
HISTORICAL PRESERVATION FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 29,750	29,750	-	-
Total revenues	29,750	29,750	-	-
Expenditures:				
Total expenditures	42,500	42,500	36,125	6,375
Excess (deficiency) of revenues over (under) expenditures	(12,750)	(12,750)	(36,125)	(6,375)
Other financing sources (uses):				
Transfers in:				
General Fund	12,750	12,750	12,750	12,750
Total other financing sources (uses)	12,750	12,750	12,750	12,750
Net change in fund balance	\$ -	-	(23,375)	6,375
Fund balance, beginning of year			6,375	-
Fund balance (deficit), end of year			\$ (17,000)	6,375

COUNTY OF KENDALL, ILLINOIS
 JUDICIAL FACILITIES CONSTRUCTION FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 100,000	100,000	161,064	9,390
Total revenues	100,000	100,000	161,064	9,390
Expenditures:				
Total expenditures	5,000	5,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 95,000	95,000	161,064	9,390
Fund balance, beginning of year			9,390	-
Fund balance, end of year			\$ 170,454	9,390

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ -	59,949	31,810	-
Expenditures:				
Total expenditures	-	59,949	31,848	-
Net change in fund balance	\$ -	-	(38)	-
Fund balance, beginning of year			-	-
Fund balance (deficit), end of year			\$ (38)	-

COUNTY OF KENDALL, ILLINOIS
 ILLINOIS COURT TECHNOLOGY MODERNIZATION FUND

SCHEDULE C-91

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	622,620	622,614	-
Total revenues	-	622,620	622,614	-
Expenditures:				
Equipment	-	330,415	330,414	-
Supplies	-	44,065	44,064	-
Contractual services	-	248,140	248,136	-
Total expenditures	-	622,620	622,614	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 100,000	100,000	129,710	157,997
Lease income - KenCom	-	-	1,649	86,250
Total revenues	100,000	100,000	131,359	244,247
Expenditures:	2,700	23,400	20,511	190,833
Total expenditures	2,700	23,400	20,511	190,833
Excess (deficiency) of revenues over (under) expenditures	97,300	76,600	110,848	53,414
Other financing sources (uses):				
Transfers in:				
General Fund	150,000	150,000	150,000	1,150,000
Total other financing sources (uses)	150,000	150,000	150,000	1,150,000
Net change in fund balance	\$ 247,300	226,600	260,848	1,203,414
Fund balance, beginning of year			2,765,159	1,561,745
Fund balance, end of year			\$ 3,026,007	2,765,159

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-93

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	3,800	-
Total revenues	-	-	3,800	-
Expenditures:				
Capital expenditures	2,500	2,500	-	13,360
Building improvements	10,000	10,000	-	3,166
Total expenditures	12,500	12,500	-	16,526
Other financing sources (uses):				
Transfers in:				
Animal Control Fund	15,000	15,000	15,000	35,050
Total other financing sources (uses)	15,000	15,000	15,000	35,050
Net change in fund balance	\$ 2,500	2,500	18,800	18,524
Fund balance, beginning of year			42,131	23,607
Fund balance, end of year			\$ 60,931	42,131

COUNTY OF KENDALL, ILLINOIS
COUNTY BUILDING FUND

SCHEDULE C-94

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	589,500	369,100	229,821	48,468
Total expenditures	589,500	369,100	229,821	48,468
Excess (deficiency) of revenues over (under) expenditures	(589,500)	(369,100)	(229,821)	(48,468)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	1,991,390	1,991,390	1,035,000
Highway Fund	-	-	-	57,550
Total other financing sources (uses)	35,000	1,991,390	1,991,390	1,092,550
Net change in fund balance	\$ (554,500)	1,622,290	1,761,569	1,044,082
Fund balance, beginning of year			3,489,486	2,445,404
Fund balance, end of year			\$ 5,251,055	3,489,486

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-95

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 26,000	26,000	13,106	19,445
Total revenues	26,000	26,000	13,106	19,445
Expenditures:	1,421,250	3,065,712	2,989,885	887,413
Excess (deficiency) of revenues over (under) expenditures	(1,395,250)	(3,039,712)	(2,976,779)	(867,968)
Other financing sources (uses):				
Transfers in:				
General Fund	-	650,000	650,000	500,000
Public Safety Sales Tax Fund	525,000	1,934,751	1,934,751	525,000
Jail Addition Fund	-	4,839	4,839	-
Total other financing sources (uses)	525,000	2,589,590	2,589,590	1,025,000
Net change in fund balance	\$ (870,250)	(450,122)	(387,189)	157,032
Fund balance, beginning of year			1,056,133	899,101
Fund balance, end of year			\$ 668,944	1,056,133

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-96

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 600	600	5,212	1,275
Other revenue - rental income	14,400	14,400	16,400	12,400
Total revenues	<u>15,000</u>	<u>15,000</u>	<u>21,612</u>	<u>13,675</u>
Expenditures:				
Debt service - principal	170,000	170,000	170,000	190,000
Debt service - interest	81,160	81,160	81,160	88,760
Fiscal agent fees and issuance costs	1,125	1,125	202	1,245
Total expenditures	<u>252,285</u>	<u>252,285</u>	<u>251,362</u>	<u>280,005</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(237,285)</u>	<u>(237,285)</u>	<u>(229,750)</u>	<u>(266,330)</u>
Other financing sources (uses):				
Transfers in:				
Health and Human Services Fund	145,814	145,814	145,814	145,814
General Fund	92,000	92,000	92,000	116,000
Total other financing sources (uses)	<u>237,814</u>	<u>237,814</u>	<u>237,814</u>	<u>261,814</u>
Net change in fund balance	<u>\$ 529</u>	<u>529</u>	8,064	(4,516)
Fund balance, beginning of year			<u>134,934</u>	<u>139,450</u>
Fund balance, end of year			<u>\$ 142,998</u>	<u>134,934</u>

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-97

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	848	2,505
Total revenues	-	-	848	2,505
Expenditures:				
Debt service - principal	-	-	-	865,000
Debt service - interest	-	-	-	34,600
Fiscal agent fees and issuance costs	-	-	-	295
Total expenditures	-	-	-	899,895
Excess (deficiency) of revenues over (under) expenditures	-	-	848	(897,390)
Other financing sources (uses):				
Transfer to Public Safety	-	(4,839)	(4,839)	-
Transfer From Public Safety	-	-	-	883,997
Total other financing sources (uses)	-	(4,839)	(4,839)	883,997
Net change in fund balance	\$ -	(4,839)	(3,991)	(13,393)
Fund balance, beginning of year			3,991	17,384
Fund balance, end of year			\$ -	3,991

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-98

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2023
 (With Comparative Figures For the Year Ended November 30, 2022)

	2023		2022	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 1,000	1,000	51,618	3,918
Total revenues	1,000	1,000	51,618	3,918
Expenditures:				
Debt service - principal:				
2016 Bonds	1,020,000	1,020,000	1,020,000	935,000
2017 Bonds	1,375,000	1,375,000	1,375,000	445,000
Debt service - interest:				
2016 Bonds	46,800	46,800	46,800	76,125
2017 Bonds	618,125	618,125	618,125	663,625
Fiscal agent fees	1,200	1,200	759	1,777
Total expenditures	3,061,125	3,061,125	3,060,684	2,121,527
Excess (deficiency) of revenues over (under) expenditures	(3,060,125)	(3,060,125)	(3,009,066)	(2,117,609)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	3,060,125	3,060,125	3,060,125	1,380,000
Total other financing sources (uses)	3,060,125	3,060,125	3,060,125	1,380,000
Net change in fund balance	\$ -	-	51,059	(737,609)
Fund balance, beginning of year			1,240,066	1,977,675
Fund balance, end of year			\$ 1,291,125	1,240,066

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

Balance Sheet

November 30, 2023

(With Comparative Figures for November 30, 2022)

	Debt Service Funds			Capital Projects Funds			Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Capital Projects	Non-Major Funds	2023	2022
<u>Assets</u>								
Cash in bank	\$ 670,799	5,849,640	1,077	828,200	487,873	1,153,276	8,990,865	8,832,521
Prepaid expenses	22,355	-	-	-	-	-	22,355	26,904
Receivables:								
Accounts receivable	30,650	-	-	-	-	-	30,650	57,110
Grants receivable	-	-	-	-	-	-	-	528,181
Property taxes receivable	759,981	5,710,248	-	-	-	82,544	6,552,773	6,089,450
Total assets	<u>\$ 1,483,785</u>	<u>11,559,888</u>	<u>1,077</u>	<u>828,200</u>	<u>487,873</u>	<u>1,235,820</u>	<u>15,596,643</u>	<u>15,534,166</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 14,360	-	-	-	-	-	14,360	280,822
Accrued payroll and benefits	23,552	-	-	-	-	1,917	25,469	1,169
Refundable deposits	33,498	-	-	-	-	-	33,498	37,992
Total liabilities	<u>71,410</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,917</u>	<u>73,327</u>	<u>319,983</u>
Deferred Inflows of Resources:								
Unavailable property taxes	<u>759,981</u>	<u>5,710,248</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,544</u>	<u>6,552,773</u>	<u>6,089,450</u>
Fund Balances:								
Non-spendable	22,355	-	-	-	-	-	22,355	26,904
Restricted	-	5,849,640	1,077	828,200	487,873	969,654	8,136,444	8,107,380
Assigned	-	-	-	-	-	181,705	181,705	417,346
Unassigned	630,039	-	-	-	-	-	630,039	573,103
Total fund balances	<u>652,394</u>	<u>5,849,640</u>	<u>1,077</u>	<u>828,200</u>	<u>487,873</u>	<u>1,151,359</u>	<u>8,970,543</u>	<u>9,124,733</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,483,785</u>	<u>11,559,888</u>	<u>1,077</u>	<u>828,200</u>	<u>487,873</u>	<u>1,235,820</u>	<u>15,596,643</u>	<u>15,534,166</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, 2023
(With Comparative Figures For the Year Ended November 30, 2022)

	Debt Service Funds			Capital Projects Funds			Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	IDNR-PARC Project	Capital Projects	Non-Major Funds	2023	2022
Revenues:								
Property taxes	\$ 709,879	5,281,630	-	-	-	84,244	6,075,753	6,116,752
Intergovernmental revenues	-	-	-	-	-	100,000	100,000	100,000
Grant revenue	-	-	-	459,201	-	-	459,201	741,370
Revenues from services	485,298	-	-	-	-	-	485,298	433,162
Project fund	134,121	-	-	-	-	-	134,121	152,591
Interest	7,997	63,906	11,302	-	5,914	44,515	133,634	33,505
Other revenue	29,680	-	-	3,931	10,885	-	44,496	59,667
Total revenues	1,366,975	5,345,536	11,302	463,132	16,799	228,759	7,432,503	7,637,047
Expenditures:								
Culture and recreation	1,234,588	-	-	-	-	160,556	1,395,144	1,243,175
Debt service:								
Principal	-	3,900,000	430,000	-	-	30,000	4,360,000	3,805,000
Interest	-	940,888	6,450	-	-	35,144	982,482	1,174,582
Bond issuance costs	-	1,425	-	-	-	475	1,900	2,488
Capital outlay	-	-	-	675,280	166,623	5,264	847,167	934,052
Total expenditures	1,234,588	4,842,313	436,450	675,280	166,623	231,439	7,586,693	7,159,297
Excess (deficiency) of revenues over (under) expenditures	132,387	503,223	(425,148)	(212,148)	(149,824)	(2,680)	(154,190)	477,750
Other financing sources (uses):								
Transfers in (out)	(80,000)	288,742	(531,702)	-	553,512	(230,552)	-	-
Total other financing sources (uses)	(80,000)	288,742	(531,702)	-	553,512	(230,552)	-	-
Change in fund balances	52,387	791,965	(956,850)	(212,148)	403,688	(233,232)	(154,190)	477,750
Fund balances, beginning of year	600,007	5,057,675	957,927	1,040,348	84,185	1,384,591	9,124,733	8,646,983
Fund balances, end of year	\$ 652,394	5,849,640	1,077	828,200	487,873	1,151,359	8,970,543	9,124,733

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Assets and Liabilities
November 30, 2023

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Sheriff's Sale Foreclosure Account
<u>Assets</u>							
Cash in banks	\$ 20,136,860	433,590	161,303	9,577	117,872	478,923	2,209,182
Due from State of Illinois	75,457	-	-	-	-	-	-
Accounts receivable	775,300	-	-	-	-	-	140,000
Other assets	4,875,738	-	-	-	-	-	-
Total assets	<u>\$ 25,863,355</u>	<u>433,590</u>	<u>161,303</u>	<u>9,577</u>	<u>117,872</u>	<u>478,923</u>	<u>2,349,182</u>
<u>Liabilities</u>							
Accounts payable	\$ 1,045,336	-	-	-	-	-	893,341
Other liabilities	1,108,456	-	-	-	-	-	-
Accrued payroll	92,454	-	-	-	-	-	-
Custodial funds due to others	23,617,109	433,590	161,303	9,577	117,872	478,923	1,455,841
Total liabilities	<u>\$ 25,863,355</u>	<u>433,590</u>	<u>161,303</u>	<u>9,577</u>	<u>117,872</u>	<u>478,923</u>	<u>2,349,182</u>

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2023

	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	\$ 22,123	3,949	20,502	25,722	445,744	776,100	658,255	1,948,975
Due from State of Illinois	-	-	-	-	-	75,457	-	-
Accounts receivable	-	140,642	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 22,123</u>	<u>144,591</u>	<u>20,502</u>	<u>25,722</u>	<u>445,744</u>	<u>851,557</u>	<u>658,255</u>	<u>1,948,975</u>
<u>Liabilities</u>								
Accounts payable	\$ -	140,642	-	-	1,624	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Custodial funds due to others	22,123	3,949	20,502	25,722	444,120	851,557	658,255	1,948,975
Total liabilities	<u>\$ 22,123</u>	<u>144,591</u>	<u>20,502</u>	<u>25,722</u>	<u>445,744</u>	<u>851,557</u>	<u>658,255</u>	<u>1,948,975</u>

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Assets and Liabilities
November 30, 2023

	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	\$ 10,869	146,626	6,494	230,031	5,345,372	2,174,549	1,493,469	3,417,633
Due from State of Illinois	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	493,368	1,290	-	-
Other assets	-	-	-	-	199,290	1,439,486	207,554	3,029,408
Total assets	<u>\$ 10,869</u>	<u>146,626</u>	<u>6,494</u>	<u>230,031</u>	<u>6,038,030</u>	<u>3,615,325</u>	<u>1,701,023</u>	<u>6,447,041</u>
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	-	4,547	5,182	-	-
Other liabilities	-	-	-	-	131,294	797,161	180,001	-
Accrued payroll	-	-	-	-	-	92,454	-	-
Custodial funds due to others	10,869	146,626	6,494	230,031	5,902,189	2,720,528	1,521,022	6,447,041
Total liabilities	<u>\$ 10,869</u>	<u>146,626</u>	<u>6,494</u>	<u>230,031</u>	<u>6,038,030</u>	<u>3,615,325</u>	<u>1,701,023</u>	<u>6,447,041</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2023

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Sheriff's Sale Foreclosure Account
Cash Balance, beginning of year	\$ 19,880,166	355,431	63,149	9,381	115,465	527,837	760,861
Additions	415,311,889	97,617	98,154	196	2,407	1,445,325	6,454,701
Deductions	(415,055,195)	(19,458)	-	-	-	(1,494,239)	(5,006,380)
Cash Balance, end of year	<u>\$ 20,136,860</u>	<u>433,590</u>	<u>161,303</u>	<u>9,577</u>	<u>117,872</u>	<u>478,923</u>	<u>2,209,182</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2023

	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
Cash Balance, beginning of year	\$ 21,561	156,169	30,868	22,585	450,896	830,534	935,894	1,956,090
Additions	562	622,926	889,054	20,015	41,350	743,561	4,971,920	9,005,221
Deductions	-	(775,146)	(899,420)	(16,878)	(46,502)	(797,995)	(5,249,559)	(9,012,336)
Cash Balance, end of year	<u>\$ 22,123</u>	<u>3,949</u>	<u>20,502</u>	<u>25,722</u>	<u>445,744</u>	<u>776,100</u>	<u>658,255</u>	<u>1,948,975</u>

Combining Statement of Changes in Assets and Liabilities
For the Year Ended November 30, 2023

	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
Cash Balance, beginning of year	\$ 10,585	199,987	6,452	265,904	5,187,455	1,015,951	1,473,011	5,484,100
Additions	284	94,229	42	383,247,125	2,591,742	3,365,400	100,000	1,520,058
Deductions	-	(147,590)	-	(383,282,998)	(2,433,825)	(2,206,802)	(79,542)	(3,586,525)
Cash Balance, end of year	\$ 10,869	146,626	6,494	230,031	5,345,372	2,174,549	1,493,469	3,417,633

OTHER INFORMATION

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

	Tax Year				
	2018	2019	2020	2021	2022
Assessed valuations	\$ 3,227,251,848	3,432,921,537	3,584,835,597	3,781,079,971	4,125,581,150
Tax rates:					
General (Corporate)	0.3564	0.3199	0.3199	0.3310	0.3300
Illinois Municipal Retirement Fund	0.0914	0.0859	0.0859	0.0569	0.0582
County Highway	0.0465	0.0437	0.0437	0.0397	0.0364
County Aid to Bridges	0.0155	0.0146	0.0139	0.0132	0.0121
Mental Health	0.0289	0.0276	0.0264	0.0250	0.0248
Tuberculosis	0.0005	0.0004	0.0004	0.0004	0.0007
Federal Aid Highway Matching	0.0000	0.0000	0.0000	0.0385	0.0000
County Health	0.0235	0.0424	0.0406	0.0345	0.0366
Liability Insurance	0.0385	0.0380	0.0364	0.0370	0.0316
Social Security	0.0436	0.0408	0.0398	0.0050	0.0388
County Extension Education	0.0057	0.0055	0.0052	0.0093	0.0047
Veterans' Assistance	0.0115	0.0104	0.0098	0.0106	0.0085
Senior Citizens	0.0109	0.0117	0.0112	0.0005	0.0088
Total	0.6728	0.6409	0.6333	0.6015	0.5912
Tax extensions:					
General (Corporate)	\$ 11,502,571	10,982,946	11,656,810	12,513,862	13,584,301
Illinois Municipal Retirement Fund	2,950,031	2,950,253	2,600,081	2,150,300	2,396,138
County Highway	1,500,027	1,500,187	1,499,895	1,500,333	1,497,586
County Aid to Bridges	500,224	500,177	500,085	500,237	499,195
Mental Health	932,030	947,143	947,114	947,161	1,023,144
Tuberculosis	15,168	15,105	15,056	15,124	30,117
County Health	757,113	1,454,186	1,454,009	1,454,203	1,508,725
Liability Insurance	1,242,815	1,305,197	1,305,239	1,305,607	1,303,271
Social Security	1,407,082	1,400,289	1,424,972	1,400,134	1,597,425
County Extension Education	183,953	187,781	187,487	187,542	192,252
Veterans' Assistance	370,811	357,367	350,955	351,262	350,674
Senior Citizens	350,157	400,279	400,068	400,038	362,639
Revenue Recapture	-	-	-	20,040	26,404
Total	\$ 21,711,982	22,000,908	22,341,771	22,745,843	24,371,871
Tax Collections	\$ 21,677,726	22,713,145	22,316,148	22,713,145	24,312,458

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2023, 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 21, 2024.

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 (items 2023-1 and 2023-2) 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 2023-3).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated May 21, 2024.

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 21, 2024

SINGLE AUDIT SECTION



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CERTIFIED PUBLIC ACCOUNTANTS

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, 2023. 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, the County of Kendall, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended November 30, 2023.

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 the County of Kendall, 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 the County of Kendall, 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 the County of Kendall, 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 the County of Kendall, Illinois' 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 the County of Kendall, Illinois' 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 the County of Kendall, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Kendall, Illinois' 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 the County of Kendall, Illinois' 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 County of Kendall, 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 21, 2024

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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 - 2023	10.557	FCSBQ00911	\$ 17,887	-
WIC Administration - 2024	10.557	FCSCQ00911	110,522	-
Total CFDA 10.557			<u>128,409</u>	<u>-</u>
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
Farmers' Market Nutrition - 2024	10.572	FCSCQ05226	1,000	-
Total U.S. Department of Agriculture			<u>129,409</u>	<u>-</u>
U.S. Department of Housing and Urban Development:				
<i>Passed Through Illinois Department of Human Services:</i>				
Emergency Solutions - 2023	14.231	FCSBH05706	15,754	-
Total U.S. Department of Housing and Urban Development:			<u>15,754</u>	<u>-</u>
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance	20.509	OP-24-21-FED	51,135	51,135
Step Grant	20.600		10,719	-
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2022-025	230,283	230,283
Total U.S. Department of Transportation			<u>292,137</u>	<u>281,418</u>
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2023	66.032	23KENDALL	10,000	-
State Indoor Radon Grants - 2024	66.032	24KENDALL	3,757	-
Total CFDA 66.032			<u>13,757</u>	<u>-</u>
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2023	66.605	38080047K	800	-
Safe Drinking Water - 2024	66.605	48080047L	750	-
Total CFDA 66.605			<u>1,550</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>15,307</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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 - 2023	81.042	22-401035	104,871	-
Weatherization Assistance for Low-Income Persons - 2024	81.042	22-402035	18,452	-
Illinois Home Weatherization Assistance - 2023	81.042	23-461035	29,991	-
Total CFDA 81.042			<u>153,314</u>	-
Total U.S. Department of Energy:			<u>153,314</u>	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III - 2023	93.052	719	14,110	-
Title III - ARPA	93.052	719	2,511	-
Title III - 2023	93.052	719	1,276	-
Total CFDA 93.052			<u>17,897</u>	-
<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 - 2023	93.069	37580012K	39,016	-
Cities Readiness Initiative - 2024	93.069	47580012L	22,162	-
Public Health Preparedness - 2023	93.069	37180045K	51,399	-
Public Health Preparedness - 2024	93.069	47180045L	27,706	-
Total CFDA 93.069			<u>140,283</u>	-
COVID Vaccination	93.268	38180847K	170,255	-
Mass Vaccination (COVID 19)	93.268	15080646I	16,989	-
Total CFDA 93.268			<u>187,244</u>	-
Workforce Development	93.967	48040448L	6,288	-
Total Passed Through Illinois Department of Public Health			<u>333,815</u>	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2022	93.563	SFY22	735	-
Child Support Enforcement - 2023	93.563	SFY23	1,372	-
Total CFDA 93.563			<u>2,107</u>	-
Total Passed Through Illinois Department of Healthcare and Family Services			<u>2,107</u>	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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 - 2023	93.568	22-224035	33,936	-
LIHEAP Energy Assistance - 2024	93.568	23-224035	1,294,315	-
LIHEAP Energy Assistance Supplemental - 2024	93.568	23-274035	475,059	-
LIHEAP Weatherization - 2023	93.568	22-221035	323,733	-
LIHEAP Weatherization - 2024	93.568	23-221035	209,649	-
Total CFDA 93.568			<u>2,336,692</u>	-
LIHWAP HHS - 2022	93.499	21-233035	480,729	-
Community Services Block Grant - 2023	93.569	22-231035	58,783	-
Community Services Block Grant - 2024	93.569	23-231035	176,512	-
Total CFDA 93.569			<u>235,295</u>	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			<u>3,052,716</u>	-
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2023	93.959	43CBC03073	7,300	-
Block Grants for Prevention and Treatment of Substance Abuse - 2024	93.959	43CCC03073	3,703	-
Total CFDA 93.959			<u>11,003</u>	-
Family Case Management - 2024	93.667	FCSCU06044	8,672	-
Mental Health Awareness Training - 2023	93.243	C6241P1	19,943	-
Employment Barrier Reduction	93.558	FCSGO5509	12,036	-
<i>Total Passed Through Illinois Department of Human Services</i>			<u>51,654</u>	-
<i>Passed Through Association of Food and Drug Officials:</i>				
Food Standards	93.103		5,000	-
Total U.S. Department of Health and Human Services			<u>3,463,189</u>	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2022 (M)	95.001	G22CH0002A	1,156,121	-
High Intensity Drug Trafficking Areas - 2023 (M)	95.001	G23CH0002A	1,085,180	-
Total CFDA 95.001			<u>2,241,301</u>	-
Total Executive Office of the President			<u>2,241,301</u>	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2023

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 - 2023	97.024	C1639	554	-
Emergency Food & Shelter - 2024	97.024	C1639	1,037	-
Emergency Food & Shelter - ARPA	97.024	C16AR	1,712	-
Total CFDA 97.024			3,303	-
<i>Passed Through Illinois Emergency Management Agency:</i>				
Homeless Prevention	97.036	FEMA-4489-DR-IL	31,810	-
Emergency Management Performance	97.042	22EMAKENDL	48,335	-
Total U.S. Department of Homeland Security:			83,448	-
U.S Department of Justice:				
SCAAP	16.606		4,229	-
Patrick Leahy Bulletproof Vest Partnership Program	16.607		6,992	-
Equitable Sharing	16.922		48,809	48,809
Total U.S. Department of Justice			60,030	48,809
U.S. Department of Treasury:				
<i>Passed Through Illinois Department of Human Services</i>				
American Rescue Plan Act Funds (M)	21.027		10,196,271	-
<i>Passed Through Illinois Department of Health:</i>				
COVID 19 Response	93.323	28180546J	54,024	-
COVID 19 Crisis	93.354	27680046J	100,114	-
Total U.S. Department of Treasury:			10,350,409	-
Election Assistance Commission				
<i>Passed Through Illinois State Board of Elections</i>				
HAVA Security Grant	90.404	PL 107-252	5,855	-
Total Election Assistance Commission			5,855	-
Total Federal Expenditures			\$ 16,810,153	\$ 330,227

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2023

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, 2023. 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, 2023**

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.

FINANCIAL STATEMENT FINDINGS

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Findings and Questioned Costs For the Year Ended November 30, 2023

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 Plan Act Funds (CFDA #21.027) and High Intensity Drug Trafficking Areas (CFDA #95.001).
- h. The County's total federal expenditures were \$16,810,153 for the year ended November 30, 2023. The total amount tested as major programs was \$12,437,572, which represents 73.98% 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, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS

Finding 2023-1: 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.

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2023

SECTION II: FINANCIAL STATEMENT FINDINGS – (Continued)

Finding 2023-2: Significant Audit Adjustments

Condition:

During the audit, the auditors noted significant adjustments as accounts receivable and revenue 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 revenues.

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, 2023

SECTION II: COMPLIANCE FINDINGS

Finding 2023-3: Expenditures in Excess of Appropriations (Recurring)

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2023.

Criteria:

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

Cause:

Certain funds had unanticipated expenditures that exceeded the County's budget and appropriations ordinance. The County amended its budget, but expenditures exceeded fund appropriations in multiple 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
630.553.4171

Corrective Action Plan for Current Year Findings

Finding 2023-1 – 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 2023-2 – Significant Audit Adjustments

Condition:

Significant audit adjustments were made to correct the accounts receivable and revenue 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 2024.

Finding 2023-3 – Expenditures in Excess of Appropriations

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2023.

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 2024.

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2023

Financial Statement Findings:

Finding 2022-1: 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 2023; however, the County has not completed its corrective action plan. This is a repeat finding for 2023.

Finding 2022-2: Significant Audit Adjustments

The County increased oversight over the year-end cash-to-accrual financial statement adjustments to ensure they were complete. This is a repeat finding for 2023.

Compliance Findings:

Finding 2022-3: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2023.