

COUNTY OF KENDALL, ILLINOIS

ANNUAL FINANCIAL REPORT

NOVEMBER 30, 2019

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 Financial Statements

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2019, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Comparative Data

We previously audited, in accordance with auditing standards generally accepted in the United States of America, the basic financial statements of the County of Kendall, Illinois, for the year ended November 30, 2018, which are presented for comparison purposes with the accompanying financial statements. In our report dated February 28, 2019, we expressed unmodified opinions on the respective financial statements of the governmental activities, discretely presented component unit, each major fund, and the aggregate remaining fund information.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, required supplementary information, and notes to required supplementary information on pages 4–14 and 67-91 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County of Kendall, Illinois' basic financial statements. The schedules listed in the table of contents as "Other Supplementary Information" on pages 92-215, are presented for purposes of additional analysis and are not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards on pages 220-222 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

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

The Schedule of Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections on page 215 has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 26, 2020, 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
March 26, 2020

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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, 2019 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 \$5,354,519 to \$159,397,261 at November 30, 2019 from \$154,042,742 at November 30, 2018.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenditures by \$3,348,424 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$54,603,713, which represents a 6% increase from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$19,659,094 (13% increase)
 - IMRF and Social Security Fund - \$3,266,759
 - Transportation Sales Tax Fund - \$8,037,978
 - Public Safety Sales Tax Fund - \$3,806,326
 - County Health and Human Services Fund - \$2,630,615
 - Courthouse Debt Service Fund - \$1,968,146
- The General Fund's total expenditures of \$25,358,718 were \$924,001 less than the \$26,282,716 budgeted for the 2019 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, 2019

Overview of the Financial Statements

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

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

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

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

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of the Financial Statements (Continued)

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

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

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

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

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

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

Overview of County of Kendall, Illinois Financial Procedures

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

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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 and prevention and criminal justice services.
- County Health and Human Services Fund – Revenues are generated from state and federal grants, property taxes, and charges for services. Expenditures are related to providing public health services to the community.

Major Debt Service Fund:

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

Overview of County of Kendall Financial Procedures (Continued)

Non-major Special Revenue Funds:

Animal Control Fund	County Bridge Fund
County Highway Fund	County Motor Fuel Tax Fund
Court Automation Fund	Economic Development Commission Fund
Extension Education Fund	Indemnity Fund
Liability Insurance Fund	Community 708 Mental Health Fund
Veterans' Assistance Commission Fund	Recorder's Document Storage Fund
Tuberculosis Fund	Child Support Collection Fund
Court Security Fund	Probation Services Fee Fund
Drug Abuse Fund	State's Attorney Drug Enforcement Fund
Senior Citizens' Fund	K-9 Donations Fund
Courthouse Restoration Fund	Tax Sale Automation Fund
Circuit Clerk Document Storage Fund	Law Library Fund
Geographic Information System - Mapping Fund	Geographic Information System – Recorder Fund
Restricted for WIC Fund	Sheriff Prevention– Alcohol/Criminal Violence Fund
Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
CSBG – Revolving Loan Fund	Child Advocacy Center Fund
Highway – Restricted Fund	Rental Housing Support Program Fund
Animal Population Control Fund	State Pet Population Control Fund
Transportation Alternatives Program Fund	County Reserve Fund
Restricted Economic Development Grant	Circuit Clerk Operation/Administration Fund
Kendall County Area Transit Fund	Coroner's Special Fees Fund
Sheriff Vehicle Fund	Sheriff e-Ticket Fund
Electronic Citation Fund	Sheriff FTA Fund
Animal Medical Care Fund	Salt Storage Building Maintenance Fund
County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund
Hire Back Transportation Safety Fund	Sheriff's Range Fund
State's Attorney Records Automation Fund	HIDTA Grant Fund
HAVA Grant Fund	County Drug Service Fund
Drug Court Fund	Cook County Reimbursement Fund
Sheriff Special Assignment Fund	County Clerk Automation Fund
Violent Crime Victims Assistance Fund	County Election Fund
Drug Forfeiture Fund	AAA Traffic Safety Equipment Fund
Traffic Enforcement Fund	Smoke Free Act Fund
Nuclear Grant Fund	SCAAP Grant Fund
Juvenile Justice Grant Fund	Tobacco Grant Fund
County Jail Medical Cost Fund	Family Violence Coordinator Council Grant Fund
Mental Health Treatment Court Fund	Public Defender Records Automation Fund
27 th Payroll Fund	Aurora Election Commission Dissolution Fund
IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund
Coroner SUDORS Grant Fund	

Capital Projects Funds:

- Capital Improvement Fund
- Animal Control Capital Improvement Fund
- County Building Fund
- Courthouse Expansion Construction Fund
- Public Safety Capital Improvement Fund

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2019

Overview of County of Kendall Financial Procedures (Continued)

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 \$159.4 million for FY 2019.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2019 and 2018.

	Statement of Net Position		
	Governmental Activities		% Change
	2019	2018	2018-2019
Current assets	\$ 80,131,218	76,987,842	4.08%
Noncurrent assets	143,520,743	142,981,655	0.38%
Total assets	223,651,961	219,969,497	1.67%
Total deferred outflows of resources	19,741,778	9,006,967	119.18%
Current liabilities	4,706,647	5,806,186	-18.94%
Noncurrent liabilities	47,355,839	35,827,772	32.18%
Total liabilities	52,062,486	41,633,958	25.05%
Total deferred inflows of resources	31,933,992	33,299,764	-4.10%
Net position			
Net investment in capital assets	114,210,443	111,052,689	2.84%
Restricted	32,207,167	30,262,716	6.43%
Unrestricted	12,979,651	12,727,337	1.98%
Total net position	\$ 159,397,261	154,042,742	3.48%

At the end of FY 2019, total assets and deferred outflows of resources were \$243.4 million compared to \$229.0 million for FY 2018.

At the end of FY 2019, total liabilities and deferred inflows of resources stood at \$84.0 million versus \$74.9 million at the end of FY 2018.

At the close of FY 2019, County net position stood at \$159.4 million, an increase of \$5.4 million from FY 2018 net position.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2019

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
	2019	2018	2018-2019
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 10,254,972	7,793,254	31.59%
Operating grants and contributions	7,576,272	6,579,874	15.14%
Capital grants and contributions	2,017,751	2,280,741	-11.53%
General revenues:			
Property taxes	21,677,726	21,434,888	1.13%
Other taxes	18,784,379	18,258,573	2.88%
Interest	617,433	456,251	35.33%
Miscellaneous	754,626	650,194	16.06%
Total revenues	<u>61,683,159</u>	<u>57,453,775</u>	<u>7.36%</u>
Program expenses:			
General and administration	12,441,073	12,695,044	-2.00%
Public safety	12,419,917	11,015,077	12.75%
Judiciary and court	8,161,648	7,505,915	8.74%
County development	301,268	290,590	3.67%
Corrections	6,629,466	6,340,227	4.56%
Highways and bridges	8,398,984	10,704,007	-21.53%
Public health	7,159,568	6,377,466	12.26%
Education	262,165	275,705	-4.91%
Unallocated interest	554,551	276,996	100.20%
Total expenses	<u>56,328,640</u>	<u>55,481,028</u>	<u>1.53%</u>
Change in net position	5,354,519	1,972,747	-171.42%
Net position, beginning of year	<u>154,042,742</u>	<u>152,069,995</u>	<u>1.30%</u>
Net position, end of year	<u>\$ 159,397,261</u>	<u>154,042,742</u>	<u>3.48%</u>

Revenues increased by \$4.2 million from FY 2018 to FY 2019. This increase is related increases in federal inmate housing and forfeited interest on the County's settlement of back taxes for the Raintree Subdivision, as well as increases in State and Federal funding received by the County. The County's property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase or decrease at the same rate as the consumer price index, plus additional revenue for new construction. Sales and income tax increased during the current year.

COUNTY OF KENDALL, ILLINOIS

**Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2019**

Government-wide Financial Analysis (Continued):

Expenses increased by \$0.80 million from FY 2018 to FY 2019. The increase is related mostly to increased non-capital highway maintenance expenses in 2019. The majority of the expenses in the County budget continue to be salaries and benefits. Health insurance costs have steadily increased for the County.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2019</u>	<u>2018</u>	<u>2019</u>	<u>2018</u>
General and administration	\$ 12,441,073	12,695,045	7,957,518	9,376,611
Public safety	12,419,917	11,015,077	9,809,578	8,717,592
Judiciary and court	8,161,648	7,505,915	5,588,793	5,026,387
County development	301,268	290,590	301,268	290,590
Corrections	6,629,466	6,340,227	3,272,543	3,588,013
Highways and bridges	8,398,984	10,704,007	6,185,153	8,253,000
Public health	7,159,568	6,377,466	2,548,076	3,022,265
Education	262,165	275,705	262,165	275,705
Unallocated interest	554,551	276,996	554,551	276,996
Total	\$ 56,328,640	55,481,028	36,479,645	38,827,159

Analysis of significant variances between original and final budget amounts

The Budget and Finance Committee reviews department budgets on a monthly basis to limit significant variances. The Committee reviewed any variances at year-end and addressed concerns throughout the FY 2019 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2019 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$2.7 million.

General Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the General Fund by \$924,001.

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

Illinois Municipal Retirement and Social Security Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the IMRF and Social Security Fund by approximately \$985,985. Required contributions to Social Security were approximately \$196,000 less than anticipated, and required contributions to IMRF were approximately \$790,000 less than anticipated.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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 received exceeded budgeted revenues by approximately \$712,000.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$3.6 million. The primary reason for the variance was due to construction projects completed in 2019.

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 \$209,000.

Public Safety Tax Fund Expenditures: There were no expenditures budgeted or made from the Public Safety Sales Tax Fund. Budgeted transfers from the fund were equal to actual transfers for FY2019.

County Health and Human Services Fund Revenues: The County Health and Human Services Fund received most of its revenues from grants and property taxes. The actual revenues received exceeded budgeted revenues by approximately \$1,156,000. The variance is largely due to revenues that were received due to the County's partnership with Resource Innovations, Inc to fix the roof at a local, low-income housing complex and increases in LIHEAP grant payments.

County Health and Human Services Fund Expenditures: Actual expenditures exceeded budgeted expenditures in the County Health and Human Services Fund by approximately \$503,000, largely attributable to the pass through revenues received to fix the roof at a local, low-income housing complex, and increases in LIHEAP assistance.

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2019 the County had \$143.4 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>2019</u>	<u>2018</u>
Land and improvements	\$ 7,737,178	7,362,778
Construction in progress	8,920,986	4,753,283
Buildings and improvements	55,394,840	57,436,438
Road network	51,053,149	53,160,364
Bridge network	18,738,995	18,616,417
Vehicles	1,050,231	1,166,934
Equipment	484,985	312,819
Totals	<u>\$ 143,380,364</u>	<u>142,809,033</u>

The construction on Eldamain Road Bridge was started during FY 2014, and has continued through FY 2019. An additional \$2.5 million was paid and added to Construction in Progress during FY 2019, resulting in total Construction in Progress of \$6.8 million for this project at year-end. The County also started the Grove Road Project in 2019, resulting in an increase of Construction in Progress of \$2.1 million in the current year.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2019

Capital Assets & Long-Term Debt (Continued)

Capital Assets – (Continued)

The construction of the Little Rock Road Culvert Project was completed during FY 2019, and the total project was capitalized at \$639,000.

The County also completed a HVAC System upgrade to the public safety building in FY 2019 at a total capitalized cost of \$694,000.

Long-Term Debt

The County paid down \$1.9 million and refunded \$6.4 million of existing debt during the year, leaving the County with \$24.4 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		Due in One Year
	2019	2018	
Refunding Bonds:			
Series 2010	\$ -	4,435,000	-
Series 2011	-	3,200,000	-
Series 2016	4,070,000	4,705,000	420,000
Series 2017	14,315,000	14,315,000	520,000
Series 2019A	3,210,000	-	1,135,000
Series 2019B	2,800,000	-	170,000
Capital Leases	45,650	67,021	22,963
Total	<u>\$ 24,440,650</u>	<u>26,722,021</u>	<u>2,267,963</u>

Factors likely to have a potential impact on Financial Position

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2019

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, 2019
 (With Comparative Figures for November 30, 2018)

	Primary Government		Component
	Totals		Unit
	2019	2018	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 51,148,003	48,977,092	7,581,121
Receivables:			
Property taxes	21,998,298	21,710,904	5,295,073
Due from the State of Illinois	5,681,017	5,429,952	-
Notes receivable	27,145	40,491	-
Other receivables	872,108	418,499	26,311
Inventories	5,535	3,228	-
Prepaid expenses	399,112	407,676	-
Total current assets	80,131,218	76,987,842	12,902,505
Noncurrent assets:			
Notes receivable	140,379	172,621	-
Capital assets:			
Land and construction in progress	16,658,164	12,116,061	69,061,346
Depreciable assets	205,692,753	203,733,472	8,419,790
Less: accumulated depreciation	(78,970,553)	(73,040,499)	(4,629,043)
Total noncurrent assets	143,520,743	142,981,655	72,852,093
Total assets	223,651,961	219,969,497	85,754,598
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	19,741,778	9,006,967	359,247
Total deferred outflows of resources	19,741,778	9,006,967	359,247
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	1,081,461	2,187,899	12,021
Accrued payroll	491,642	477,171	11,739
Refundable deposits	-	-	19,000
Accrued interest	385,190	788,385	636,379
Capital lease payable - current portion	22,326	21,559	-
Bonds payable - current portion	2,726,028	2,331,172	3,530,215
Total current liabilities	4,706,647	5,806,186	4,209,354
Noncurrent liabilities:			
Accrued compensated absences	726,447	720,908	27,588
Net pension obligation	22,394,103	8,057,635	318,397
Capital lease payable	23,324	45,462	-
Bonds payable	24,211,965	27,003,767	34,157,597
Total noncurrent liabilities	47,355,839	35,827,772	34,503,582
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	21,998,298	21,710,904	5,295,073
Unearned revenue	74,100	-	-
Unamortized gain on refunding	2,186,278	2,354,385	2,157,480
Deferred inflows from pensions	7,675,316	9,234,475	189,451
Total deferred inflows of resources	31,933,992	33,299,764	7,642,004
<u>Net Position</u>			
Net investment in capital assets	114,210,443	111,052,689	35,164,281
Restricted	32,207,167	30,262,716	6,812,356
Unrestricted	12,979,651	12,727,337	(2,217,732)
Total net position	\$ 159,397,261	154,042,742	39,758,905

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

Statement of Activities
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Unit
		Fees, Fines and Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2019	2018	
Governmental activities:							
General control and administration	\$ 12,441,073	2,884,046	1,599,509	-	(7,957,518)	(9,376,611)	-
Public safety	12,419,917	831,488	1,778,851	-	(9,809,578)	(8,717,592)	-
Judiciary and court	8,161,648	2,077,147	495,708	-	(5,588,793)	(5,026,387)	-
County development	301,268	-	-	-	(301,268)	(290,590)	-
Corrections	6,629,466	2,913,696	443,227	-	(3,272,543)	(3,588,013)	-
Highways and bridges	8,398,984	133,580	62,500	2,017,751	(6,185,153)	(8,253,000)	-
Public health	7,159,568	1,415,015	3,196,477	-	(2,548,076)	(3,022,265)	-
Education	262,165	-	-	-	(262,165)	(275,705)	-
Unallocated interest expense	554,551	-	-	-	(554,551)	(276,996)	-
Total governmental activities	<u>\$ 56,328,640</u>	<u>10,254,972</u>	<u>7,576,272</u>	<u>2,017,751</u>	<u>(36,479,645)</u>	<u>(38,827,159)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,361,687</u>	<u>358,281</u>	<u>-</u>	<u>174,390</u>			<u>(1,829,016)</u>
General revenues:							
Taxes:							
Property taxes					21,677,726	21,434,888	4,843,318
Sales tax					14,569,739	14,559,884	-
Income tax					2,669,172	2,401,526	-
Other taxes					1,545,468	1,297,163	-
Interest					617,433	456,251	33,730
Miscellaneous					754,626	650,194	252,977
Total general revenues and transfers					<u>41,834,164</u>	<u>40,799,906</u>	<u>5,130,025</u>
Change in net position					5,354,519	1,972,747	3,301,009
Net position, beginning of year					<u>154,042,742</u>	<u>152,069,995</u>	<u>36,457,896</u>
Net position, end of year					<u>\$ 159,397,261</u>	<u>154,042,742</u>	<u>39,758,905</u>

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

Balance Sheet - Governmental Funds

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Major Governmental Funds							Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	Non-major Governmental Funds	2019	2018
	<u>Assets</u>								
Cash, deposits, and investments	\$ 18,145,166	3,344,041	7,301,418	2,895,983	2,323,432	1,968,146	15,169,817	51,148,003	48,977,092
Receivables:									
Due from the State of Illinois	841,949	8,696	910,343	910,343	539,499	-	461,866	3,672,696	3,823,486
Notes receivable	-	-	-	-	-	-	167,524	167,524	213,112
Other receivables	609,172	-	-	-	41,421	-	207,453	858,046	406,129
Due from other funds	164,769	-	-	-	-	-	-	164,769	358,913
Inventories	-	-	-	-	5,535	-	-	5,535	3,228
Prepaid expenses	399,112	-	-	-	-	-	-	399,112	407,676
Total assets	<u>\$ 20,160,168</u>	<u>3,352,737</u>	<u>8,211,761</u>	<u>3,806,326</u>	<u>2,909,887</u>	<u>1,968,146</u>	<u>16,006,660</u>	<u>56,415,685</u>	<u>54,189,636</u>
<u>Liabilities</u>									
Accounts payable	192,437	-	173,783	-	223,290	-	491,951	1,081,461	2,187,899
Accrued payroll	308,637	85,978	-	-	55,982	-	41,045	491,642	477,171
Due to other funds	-	-	-	-	-	-	164,769	164,769	358,913
Total liabilities	<u>501,074</u>	<u>85,978</u>	<u>173,783</u>	<u>-</u>	<u>279,272</u>	<u>-</u>	<u>697,765</u>	<u>1,737,872</u>	<u>3,023,983</u>
<u>Deferred Inflows of Resources</u>									
Unearned revenue	-	-	-	-	-	-	74,100	74,100	-
<u>Fund Balance</u>									
Non-spendable	399,112	-	-	-	5,535	-	-	404,647	410,904
Restricted	-	3,266,759	8,037,978	3,806,326	2,625,080	1,968,146	12,092,348	31,796,637	30,638,771
Committed	-	-	-	-	-	-	3,387,585	3,387,585	3,252,159
Unassigned	19,259,982	-	-	-	-	-	(245,138)	19,014,844	16,863,819
Total fund balance	<u>19,659,094</u>	<u>3,266,759</u>	<u>8,037,978</u>	<u>3,806,326</u>	<u>2,630,615</u>	<u>1,968,146</u>	<u>15,234,795</u>	<u>54,603,713</u>	<u>51,165,653</u>
Total liabilities, deferred inflows, and fund balance	<u>\$ 20,160,168</u>	<u>3,352,737</u>	<u>8,211,761</u>	<u>3,806,326</u>	<u>2,909,887</u>	<u>1,968,146</u>	<u>16,006,660</u>	<u>56,415,685</u>	<u>54,189,636</u>

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, 2019
(With Comparative Figures for November 30, 2018)

	2019	2018
Total fund balance for governmental funds	\$ 54,603,713	51,165,653
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	222,350,917	215,849,533
Accumulated depreciation	(78,970,553)	(73,040,499)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(385,190)	(788,385)
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	2,022,383	1,618,836
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	(726,447)	(720,908)
Net pension liability	(22,394,103)	(8,057,635)
Bonds, capital leases, and discounts / premiums on bonds	(26,983,643)	(29,401,960)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred outflows (inflows) related to pensions	12,066,462	(227,508)
Deferred inflows related to economic gain on refunding	(2,186,278)	(2,354,385)
Net position of governmental activities	<u>\$ 159,397,261</u>	<u>154,042,742</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	Major Governmental Funds						Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service		2019	2018
	Revenues:								
Property taxes	\$ 11,484,403	4,350,242	-	-	755,924	-	5,087,157	21,677,726	21,434,888
Intergovernmental revenue	8,419,574	216,943	5,429,446	5,429,446	2,818,890	-	5,770,799	28,085,098	25,622,780
Fees, fines, and charges	5,661,938	-	-	-	1,412,304	-	2,251,887	9,326,129	6,893,691
Licenses and permits	810,327	-	-	-	-	-	-	810,327	777,135
Interest	367,097	75	145,268	54,823	6,589	5,090	38,491	617,433	456,251
Other revenue	232,285	16,158	186,861	-	37,579	-	281,743	754,626	650,194
Total revenues	26,975,624	4,583,418	5,761,575	5,484,269	5,031,286	5,090	13,430,077	61,271,339	55,834,939
Expenditures:									
Current:									
General control and admin.	6,907,928	612,339	-	-	-	-	3,837,614	11,357,881	10,718,176
Public safety	7,204,726	1,137,030	-	-	-	-	3,542,137	11,883,893	10,929,234
Judiciary and courts	5,040,291	835,027	-	-	-	-	1,258,802	7,134,120	6,909,794
County development	216,256	36,240	-	-	-	-	31,159	283,655	292,011
Corrections	5,272,121	840,361	-	-	-	-	105,533	6,218,015	6,375,066
Highways and bridges	149,774	172,431	45,000	-	-	-	5,326,422	5,693,627	6,566,885
Public health	489,114	553,587	-	-	5,329,644	-	421,592	6,793,937	6,302,405
Education	78,508	-	-	-	-	-	183,657	262,165	275,705
Debt service:									
Principal	-	-	-	-	-	635,000	1,296,371	1,931,371	3,042,839
Interest	-	-	-	-	-	1,306,648	227,692	1,534,340	513,809
Fiscal agent fees	-	-	-	-	-	1,204	155,846	157,050	1,965
Capital outlay	-	-	4,493,459	-	-	-	179,402	4,672,861	6,060,380
Total expenditures	25,358,718	4,187,015	4,538,459	-	5,329,644	1,942,852	16,566,227	57,922,915	57,988,269

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	Major Governmental Funds						Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service		2019	2018
	Excess (deficiency) of revenues over (under) expenditures	\$ 1,616,906	396,403	1,223,116	5,484,269	(298,358)		(1,937,762)	(3,136,150)
Other financing sources (uses):									
Issuance of refunding bonds	-	-	-	-	-	-	6,010,000	6,010,000	-
Premium on issuance of bonds	-	-	-	-	-	-	463,279	463,279	-
Payment to escrow agents	-	-	-	-	-	-	(6,383,643)	(6,383,643)	-
Transfers in	2,534,559	76,166	14,000	-	861,536	1,944,148	3,726,567	9,156,976	8,726,685
Transfers out	(1,878,500)	-	(50,000)	(5,214,721)	(560,173)	-	(1,453,582)	(9,156,976)	(8,726,685)
Total other financing sources (uses)	656,059	76,166	(36,000)	(5,214,721)	301,363	1,944,148	2,362,621	89,636	-
Net change in fund balance	2,272,965	472,569	1,187,116	269,548	3,005	6,386	(773,529)	3,438,060	(2,153,330)
Fund balance, beginning of year	17,386,129	2,794,190	6,850,862	3,536,778	2,627,610	1,961,760	16,008,324	51,165,653	53,318,983
Fund balance, end of year	\$ 19,659,094	3,266,759	8,037,978	3,806,326	2,630,615	1,968,146	15,234,795	54,603,713	51,165,653

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)**

	2019	2018
Net change in fund balances- total governmental funds	\$ 3,438,060	(2,153,330)
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	1,931,371	3,042,839
The issuance of long-term debt and related costs are shown on the fund financial statements as other financing sources (uses) and current expenditures, but are recorded as long-term liabilities and deferred outflows of resources on the government-wide statements.		
Issuance of refunding bonds	(6,010,000)	-
Payment of refunded bonds	6,666,804	-
Gain on refunding	(421,716)	-
Premium on bond issuance	(463,279)	-
Capital Lease proceeds	-	(44,056)
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	6,526,384	4,338,007
Depreciation expense	(5,955,052)	(5,241,653)
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.		
	403,547	1,618,836
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	(5,539)	40,024
Change in net pension liability and deferred pension sources	(2,042,498)	133,302
Change in accrued interest payable	403,195	(632,300)
Amortization of bond premiums and discounts	600,225	598,604
Amortization of gain on refunding	283,017	272,474
Change in net position of governmental activities	<u>\$ 5,354,519</u>	<u>1,972,747</u>

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

Statement of Fiduciary Net Position
 November 30, 2019
 (With Comparative Figures for November 30, 2018)

	Trust Funds			Totals	
	Nonexpendable	Liability	Agency	2019	2018
	Trust Fund	Insurance			
Working Cash	Program				
<u>Assets</u>					
Cash, deposits, and investments	\$ 100,000	30,949	12,283,107	12,414,056	11,381,582
Inventory	-	-	112,031	112,031	163,903
Due from State of Illinois	-	-	68,011	68,011	41,084
Accounts receivable	-	-	1,196,157	1,196,157	555,049
Other assets	-	-	4,472,860	4,472,860	3,722,616
Total assets	<u>\$ 100,000</u>	<u>30,949</u>	<u>18,132,166</u>	<u>18,263,115</u>	<u>15,864,234</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	660,782	660,782	345,443
Accrued payroll	-	-	1,802,452	1,802,452	1,036,534
Agency funds due to others	-	-	15,668,932	15,668,932	14,324,195
Total liabilities	<u>-</u>	<u>-</u>	<u>18,132,166</u>	<u>18,132,166</u>	<u>15,706,172</u>
<u>Net Position</u>					
Unrestricted	<u>\$ 100,000</u>	<u>30,949</u>	<u>-</u>	<u>130,949</u>	<u>158,062</u>

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

**Statement of Changes in Fiduciary Net Position
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)**

	Trust Funds		Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	2019	2018
	Additions	\$ -	375,000	375,000
Deductions	-	402,113	402,113	424,020
Change in net position	-	(27,113)	(27,113)	75,980
Net position (deficit), beginning of year	100,000	58,062	158,062	82,082
Net position (deficit), end of year	\$ 100,000	30,949	130,949	158,062

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, 2019

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, 2019

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

A. *The Financial Reporting Entity (Continued)*

Individual Component Unit Disclosures (Continued)

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

Kendall County Forest Preserve District

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

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

B. *Government-Wide and Fund Financial Statements*

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

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

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

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

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

The County reports the following major governmental funds:

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

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

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

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

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

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

D. Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2018 became due and payable in two installments, generally in June and September 2019. 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, 2019

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

D. *Property Taxes (Continued)*

The 2018 levy was approved on December 4, 2018. Property taxes levied in 2018 are reflected as revenues in fiscal year 2019 and amounted to \$21,677,726. Amounts not collected by the Collector by November 30, 2019 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 2019 levy was approved on December 17, 2019. Property taxes levied in 2019 in the amount of \$21,998,298 have been recognized as deferred outflows and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2020.

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, 2019

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).

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

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

J. Inventory and Prepaid Items

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

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

K. Compensated Absences

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

L. Pensions

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

M. Deferred Outflows / Inflows of Resources

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

1. Property taxes receivable and deferred property taxes related to the 2019 property tax levy are reported as deferred outflows and 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.
3. Deferred grant revenues resulting from advance transit grant payments for expenditures in future periods.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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	\$	16,658,164
Other capital assets, net of accumulated depreciation		126,722,200
Less:		
Bonds payable		(26,937,993)
Unamortized gain on bond refunding		(2,186,278)
Capital lease payable		(45,650)
		<hr/>
Total net investment in capital assets	\$	<u>114,210,443</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, 2019:

Restricted by:		
State statutes and enabling legislation	\$	26,769,883
Bond agreements		1,727,650
Grantor requirements		3,629,034
Donor requirements		80,600
		<hr/>
Total restricted	\$	<u>32,207,167</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, 2019

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, 2019:

Inventory	\$	5,535
Prepaid expenses		<u>399,112</u>
Total	\$	<u>404,647</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, 2019:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$	3,266,759
Transportation Sales Tax		8,037,978
Public Safety Sales Tax		3,806,326
County Health and Human Services		2,630,615
Bond agreements - Courthouse Debt Service		1,968,146

Non-major funds:

State statutes and enabling legislation		9,028,205
Bond agreements		144,694
Externally imposed restrictions		80,600
Grant imposed restrictions		<u>2,833,314</u>

Total	\$	<u>31,796,637</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019:

Nonmajor Funds:	
Capital Improvements	\$ 1,470,882
Animal Control Capital Improvement	113,194
County Buildings	1,359,036
Public Safety Capital Improvement	<u>444,473</u>
Total	<u>\$ 3,387,585</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, 2019

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

O. *Fund Balance (Continued)*

5. Unassigned:

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

Fund balances unassigned at November 30, 2019 as follows:

Major Funds:	
General Fund	\$ 19,259,982
Nonmajor Funds:	
HIDTA Grant Fund	(187,567)
Traffic Enforcement Fund	(3,612)
Family Violence Coordinator	
Council Grant Fund	(11,688)
Drug Court Fund	(42,271)
	<hr/>
Total Unassigned Fund Balance	<u>\$ 19,014,844</u>

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

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

P. *Use of Estimates in Preparing Financial Statements*

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

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

Q. Program Revenues

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

R. Comparative Data

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

NOTE 2: CASH AND INVESTMENTS

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, 2019, none of the County's bank balance of \$52,923,365, was exposed to custodial credit risk because it was either insured or collateralized by securities held by the pledging financial institution.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Investments

As of November 30, 2019, the County's investments were as follows:

	Statement of Net Position	Statement of Fiduciary Net Position	Total
Certificates of Deposit	\$ 71,434	-	71,434
Illinois Funds Money Market	13,454,118	-	13,454,118
Money Market Mutual Funds	4,301,823	-	4,301,823
Total investments	<u>\$ 17,827,375</u>	<u>-</u>	<u>17,827,375</u>

Interest Rate Risk

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

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

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Certificates of Deposit	\$ 30,226	41,208	-	-	71,434
Illinois Funds Money Market	13,454,118	-	-	-	13,454,118
Money Market Mutual Funds	4,301,823	-	-	-	4,301,823
Total	<u>\$ 17,786,167</u>	<u>41,208</u>	<u>-</u>	<u>-</u>	<u>17,827,375</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Credit Risk

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

<u>Investment Type</u>	<u>Total</u>	<u>AAAm</u>	<u>Unrated</u>
Certificates of Deposit	\$ 71,434	-	71,434
Illinois Funds Money Market	13,454,118	13,454,118	-
Money Market Mutual Fund	4,301,823	4,301,823	-
Total	<u>\$ 17,827,375</u>	<u>17,755,941</u>	<u>71,434</u>

Concentration of credit risk. The County's investment policy does not allow for an investment in any one issuer that is in excess of 5 percent of the County's total investments.

Custodial credit risk-investments. For an investment, this is the risk that, in the event of the failure of the counterparty, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

As of November 30, 2019, there are no investments with custodial credit risk in that all of its investments are insured.

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

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

The County's certificates of deposit, valued at \$71,434, are the only investments measured at fair value as of November 30, 2019.

The fair value of certificates of deposit at November 30, 2019, was determined primarily based on level 2 inputs. The County estimates the fair value of these investments using other inputs such as interest rates and yield curves that are observable at commonly quoted intervals.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2019 was as follows:

	Primary Government			Balance as of November 30, 2019
	Balance as of December 1, 2018	Additions	Deletions / Transfers	
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 7,362,778	374,400	-	7,737,178
Work in progress	4,753,283	4,615,266	(447,563)	8,920,986
Total capital assets not being depreciated	<u>12,116,061</u>	<u>4,989,666</u>	<u>(447,563)</u>	<u>16,658,164</u>
Capital assets being depreciated:				
Buildings and improvements	103,641,099	711,881	-	104,352,980
Road network	65,753,645	-	-	65,753,645
Bridge network	24,525,957	639,236	-	25,165,193
Vehicles	3,936,096	308,107	(25,000)	4,219,203
Equipment	5,876,675	325,057	-	6,201,732
Total capital assets	<u>203,733,472</u>	<u>1,984,281</u>	<u>(25,000)</u>	<u>205,692,753</u>
Less accumulated depreciation:				
Buildings and improvements	46,204,661	2,753,479	-	48,958,140
Road network	12,593,282	2,107,214	-	14,700,496
Bridge network	5,909,540	516,658	-	6,426,198
Vehicles	2,769,161	424,811	(25,000)	3,168,973
Equipment	5,563,856	152,890	-	5,716,746
Total accumulated depreciation	<u>73,040,500</u>	<u>5,955,052</u>	<u>(25,000)</u>	<u>78,970,553</u>
Total capital assets being depreciated, net	<u>130,692,972</u>	<u>(3,970,771)</u>	<u>-</u>	<u>126,722,200</u>
Governmental activities capital assets, net	<u>\$ 142,809,033</u>	<u>1,018,895</u>	<u>(447,563)</u>	<u>143,380,364</u>

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

Governmental activities:	
General control and administration	\$ 2,060,305
Judiciary and court related	619,559
Highways and bridges	2,775,649
Public health	95,085
Public safety	404,454
Total governmental activities	<u>\$ 5,955,052</u>

Significant capital additions for the year include completion of the Public Safety Center addition, as well as various road construction projects. See Note 14 regarding significant construction contracts in progress at November 30, 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2019 is as follows:

Governmental Activities:	Begininng Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 26,655,000	6,010,000	8,270,000	24,395,000	2,245,000
Net premium on bonds	2,679,939	463,279	600,225	2,542,993	481,028
Total bonds payable	29,334,939	6,473,279	8,870,225	26,937,993	2,726,028
Net pension obligation	8,057,635	-	2,426,092	5,631,543	-
Capital leases	67,021	-	21,371	45,650	22,963
Compensated absences	720,908	1,055,014	1,049,475	726,447	-
Total	\$ 38,180,503	7,528,293	12,367,163	33,341,633	2,748,991

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds

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

General obligation bonds outstanding at November 30, 2019 are as follows:

<u>General Obligation Bonds</u>	<u>Sale Date</u>	<u>Original Borrowing</u>	<u>Interest Rates to Maturity</u>	<u>Final Maturity</u>	<u>Outstanding 11/30/19</u>
Refunding Series 2010	9/28/2010	8,625,000	2.00 - 4.00	12/1/2022	\$ -
Refunding Series 2011	11/17/2011	4,215,000	2.00 - 4.00	12/1/2032	-
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	4,070,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	14,315,000
Refunding Series 2019A	9/5/2019	3,210,000	4.00	12/1/2022	3,210,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	2,800,000
Total					<u>\$ 24,395,000</u>

2010 Crossover Refunding of Series 2002A Bonds

On September 28, 2010, the County issued \$8,625,000 of Series 2010 Refunding Bonds at an interest rate that varies from 2% to 4% based on the bond agreement/amortization schedule. The Refunding Bonds were issued to refinance a portion of the Series 2002A General Obligation Bonds. The Bonds were defeased in the current year with the issuance of the Alternative Revenue Source Series 2019A Refunding Bonds.

2011 Crossover Refunding of Series 2002B Bonds

On November 17, 2011, the County entered an agreement to issue \$4,215,000 of Series 2011 Refunding Bonds at a variable interest rate of (2-4%). The Refunding Bonds were issued to refinance a portion of the Series 2002B General Obligation Bonds. The Bonds were defeased in the current year with the issuance of the Alternative Revenue Source Series 2019B Refunding Bonds.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

2017 Crossover Refunding of Series 2007B and 2009 Bonds

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

Alternative Revenue Source Series 2019A Refunding Bonds

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

Alternative Revenue Source Series 2019B Refunding Bonds

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

Debt service requirements to maturity are as follows:

Year Ending November 30,	Bonds Payable	
	Principal	Interest
2020	\$ 2,245,000	1,049,710
2021	2,335,000	961,035
2022	2,435,000	863,110
2023	2,565,000	746,085
2024	2,685,000	633,785
2025-2029	11,310,000	1,219,700
2030-2032	820,000	43,418
	<u>\$ 24,395,000</u>	<u>5,516,843</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 5: LONG-TERM DEBT – (CONTINUED)

Debt Defeasance

Current Year Defeasance

In September 2019, the County defeased the series 2010 and 2011 bonds by placing the proceeds of the Series 2019 A and B general obligation refunding bond issue in an irrevocable trust fund. The defeased portion of the 2010 and 2011 bonds will be called on December 15, 2019. During the year ended November 30, 2019, the County refunded \$6,360,000 of the general obligation bonds. The decrease in cash flow requirements as a result of the economic gain or loss is the difference between the present value of the old debt service requirements and the present value of the new debt service requirements, discounted at the effective interest rate and adjusted for additional cash paid. The County had an economic gain of \$421,714 which will be amortized through 2033. The aggregate difference in debt service between the refunding debt and the refunded debt resulted in a savings of \$210,806.

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, 2019:

Assessed valuation (2018)	<u>\$ 3,227,251,848</u>
Statutory debt limitation (5.750%)	185,566,981
Amount of debt applicable to debt limitation	
County	24,395,000
KCFPD	<u>35,860,000</u>
Total amount of debt applicable to debt limitation	<u>60,255,000</u>
Legal Debt Margin	<u>\$ 125,311,981</u>

**Notes to Basic Financial Statements
For the Year Ended November 30, 2019**

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 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 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.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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.

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, 2018, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	197	38	11
Inactive, non-retired members	195	28	4
Active members	<u>248</u>	<u>100</u>	<u>4</u>
Total	<u><u>640</u></u>	<u><u>166</u></u>	<u><u>19</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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 2018 and the fiscal year ended November 30, 2019 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	4.50%	N/A
Employer required contribution rate for 2018	10.04%	18.94%	34.22 %	N/A
Employer required contribution rate for 2019	7.89%	20.09%	26.17%	N/A
Actual contributions for 2018:				
County	\$ 1,015,451	1,703,337	128,036	2,846,824
Forest Preserve District	42,477	-	-	42,477
KenCom	169,191	-	-	169,191
Total	<u>\$ 1,227,119</u>	<u>1,703,337</u>	<u>128,036</u>	<u>3,058,492</u>
Actual contributions for fiscal year 2019:				
County	\$ 818,290	1,743,984	100,493	2,662,767
Forest Preserve District	27,343	-	-	27,343
KenCom	164,101	-	-	164,101
Total	<u>\$ 1,009,734</u>	<u>1,743,984</u>	<u>100,493</u>	<u>2,854,211</u>

Payable to the Pension Plan

At November 30, 2019, the County had \$56,832 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2019.

Net Pension Liability

At December 31, 2018, 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	\$ 53,480,720	57,615,159	6,107,172	117,203,051	2,411,983	8,407,581	106,383,487
Plan Fiduciary Net Position	46,420,926	43,273,449	5,114,573	94,808,948	2,093,586	7,297,727	85,417,634
Net Pension Liability (Asset)	<u>\$ 7,059,794</u>	<u>14,341,710</u>	<u>992,599</u>	<u>22,394,103</u>	<u>318,397</u>	<u>1,109,854</u>	<u>20,965,853</u>

The net pension liabilities were measured as of December 31, 2018, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2018. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2018.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2018, are included as Required Supplementary Information on pages 87-89 of this report. Below is a summary of changes in the total net pension liability for the calendar year ending December 31, 2018.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2017	\$105,924,782	97,755,640	8,169,142
Changes for the year:			
Service cost	2,972,377	-	2,972,377
Interest on the total pension liability	7,917,523	-	7,917,523
Benefit changes	-	-	-
Differences between expected and actual experience	298,270	-	298,270
Assumption changes	3,778,076	-	3,778,076
Employer contributions	-	3,058,492	(3,058,492)
Employee contributions	-	1,254,032	(1,254,032)
Net plan investment income	-	(5,080,012)	5,080,012
Benefit payments and refunds	(3,687,977)	(3,687,977)	-
Other	-	1,508,773	(1,508,773)
Net changes	<u>11,278,269</u>	<u>(2,946,692)</u>	<u>14,224,961</u>
Balances at December 31, 2018	<u>\$117,203,051</u>	<u>94,808,948</u>	<u>22,394,103</u>

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2018:

- The Actuarial Cost Method used was Entry Age Normal.
- The Asset Valuation Method used was Market Value of Assets.
- The Inflation Rate was assumed to be 2.50%.
- Salary Increases were expected to be 3.39% to 14.25%, including inflation.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2017 valuation according to an experience study from years 2014 to 2016.

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Actuarial Assumptions - Continued

- For Non-Disabled Retirees, the IMRF-specific rates for Mortality were developed from the RP-2017 (base year 2015) Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience.
- For Disabled Retirees, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Disabled Retirees Mortality Table, applying the same adjustments that were applied for non-disabled lives.
- For Active Members, an IMRF-specific mortality table was used with fully generational projection scale MP-2017 (base year 2015). The IMRF-specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2018:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	37%	7.15%
International Equity	18%	7.25%
Fixed Income	28%	3.75%
Real Estate	9%	6.25%
Alternative Investments	7%	3.20-8.50%
Cash Equivalents	<u>1%</u>	2.50%
Total	100%	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2018 valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	RP	SLEP	ECO
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	3.71%	3.71%	3.71%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	Regular Plan		
		Current	
	1% Decrease (6.25%)	Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 60,762,629	53,480,720	47,552,681
Plan Fiduciary Net Position	46,420,926	46,420,926	46,420,926
Net Pension Liability/(Asset)	<u>\$ 14,341,703</u>	<u>7,059,794</u>	<u>1,131,755</u>
Primary Government	\$ 11,440,264	5,631,543	896,790
KCFPD	646,812	318,397	57,043
KenCom	2,254,627	1,109,854	177,922
Total	<u>\$ 14,341,703</u>	<u>7,059,794</u>	<u>1,131,755</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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	\$ 66,871,375	57,615,159	50,130,909
Plan Fiduciary Net Position	43,273,449	43,273,449	43,273,449
Net Pension Liability/(Asset)	<u>\$ 23,597,926</u>	<u>14,341,710</u>	<u>6,857,460</u>
ECO Plan			
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 6,848,442	6,107,172	5,502,778
Plan Fiduciary Net Position	5,114,573	5,114,573	5,114,573
Net Pension Liability/(Asset)	<u>\$ 1,733,869</u>	<u>992,599</u>	<u>388,205</u>
Benefit Plan Total			
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 134,482,446	117,203,051	103,186,368
Plan Fiduciary Net Position	94,808,948	94,808,948	94,808,948
Net Pension Liability/(Asset)	<u>\$ 39,673,498</u>	<u>22,394,103</u>	<u>8,377,420</u>
Primary Government	\$ 36,772,059	20,965,852	8,142,455
KCFPD	646,812	318,397	57,043
KenCom	2,254,627	1,109,854	177,922
Total	<u>\$ 39,673,498</u>	<u>22,394,103</u>	<u>8,377,420</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019, the total pension expense for all plans was \$3,788,439, of which \$3,615,554 was recognized by the Primary Government, \$34,677 was recognized by the Component Unit, and \$138,208 was recognized by KenCom. At November 30, 2019, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 2,684,456	1,726,431
Changes in assumptions	3,242,175	1,081,940
Net difference between projected and actual earnings on pension plan investments	<u>11,266,225</u>	<u>4,866,945</u>
Total deferred amounts to be recognized in pension expense in future periods	17,192,856	7,675,316
Contributions subsequent to the measurement date	<u>2,548,922</u>	-
Total deferred amounts related to pensions	<u><u>\$ 19,741,778</u></u>	<u><u>7,675,316</u></u>

In the table above, \$2,548,922 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, 2020. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2019	\$ 802,708	1,493,587	219,735	2,516,030
2020	222,305	1,045,575	49,269	1,317,149
2021	525,565	989,024	44,468	1,559,057
2022	1,363,538	1,676,785	148,901	3,189,224
2023	-	431,642	-	431,642
Thereafter	-	504,438	-	504,438
Total	<u><u>\$ 2,914,116</u></u>	<u><u>6,141,051</u></u>	<u><u>462,373</u></u>	<u><u>9,517,540</u></u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

Deferred outflows and inflows for the Regular Plan were allocated based on the percentage of the calendar year 2018 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 6,353,335	359,247	1,252,523	7,965,105
Deferred inflows	(3,350,463)	(189,451)	(660,936)	(4,200,850)
Net deferred outflows/(inflows)	<u>\$ 3,002,872</u>	<u>169,796</u>	<u>591,587</u>	<u>3,764,255</u>

The Regular Plan reported \$850,768 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 2018 calendar year contributions as follows:

Primary Government	\$ 659,324
KCFPD	27,343
KenCom	<u>164,101</u>
Total contributions subsequent to the measurement date	<u>\$ 850,768</u>

NOTE 8: OTHER POSTEMPLOYMENT BENEFITS

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, only ten former employees have chosen to stay in the government's health insurance plan. Therefore, there has been low utilization, and therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any net OPEB liability as of November 30, 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 9: LEASE AGREEMENTS

KenCom 911

The County has a lease with KenCom in the amount of \$100,000 per year. KenCom makes quarterly payments of \$25,000 to the County effective September 1, 2012 – August 1, 2022. The lease is for the build out of the public safety center basement for emergency 911 purposes. The construction was funded by the County and is being reimbursed over a ten-year period.

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

2020	\$100,000
2021	100,000
2022	75,000

Capital lease obligations

The County has entered into various capital leasing agreements for equipment with John Deere. The scheduled minimum lease payments under the agreements include interest ranging from 4.25%-4.50%, and mature at various dates through June of 2021. The cumulative amount of assets acquired under the capital leases described above amounted to \$141,116 with \$91,576 of accumulated depreciation as of November 30, 2019.

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

Annual debt service requirements to maturity are as follows:

Fiscal Year Ending November 30,	
2020	\$ 24,123
2021	23,267
Less imputed interest	<u>(1,740)</u>
Total	<u>\$ 45,650</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 9: LEASE AGREEMENTS - LESSOR – (CONTINUED)

Operating Leases

The County has the following operating leases:

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

As the Konica Minolta copier leases terminate, they are continuing on a month-to-month basis, and do not require future minimum lease payments. Total expense reported under these lease agreements for the year ended November 30, 2019 was \$63,870.

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

Fiscal Year Ending November 30,	
2020	\$ 11,295
2021	9,036
2022	7,080
2023	6,803
2024	2,986
Total	<u>\$ 37,200</u>

NOTE 10: NOTES RECEIVABLE – RESTRICTED GRANT PROGRAMS

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

The Restricted Economic Development Grant Fund and the CSBG Revolving Loan Fund have loans funded with the proceeds of grants specifically authorizing economic development and community service activities. Normally, these notes are issued in varying amounts with interest ranging from 0% to 6.25% for loan periods of 20 years or less. At November 30, 2019, the outstanding balance was \$167,524.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

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

Fiscal Year Ending November 30,		
2020	\$	27,145
2021		19,494
2022		16,819
2023		7,819
2024-2028		36,162
2029-2033		48,624
2034-2035		11,461
		<u>11,461</u>
	\$	<u>167,524</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Excess
Health and Human Services Fund	\$ 503,259
County Highway Fund	52,165
County Motor Fuel Tax Fund	908,511
Court Automation Fund	14,525
Tuberculosis Fund	3,101
CSBG - Revolving Loan Fund*	1,446
Animal Medical Care Fund	1,353
HIDTA Grant Fund*	1,817,708
Sheriff Special Assignment Fund	452
Aurora Election Commission Dissolution Fund*	24,153
Kendall County Area Transit Fund	303,007
HAVA Grant Fund	2,791
Drug Court Fund	27,211
County Building Fund	2,384
Administrative Debt Service Fund	48,157
AAA Traffic Safety Equipment Fund*	18,000
Traffic Enforcement Fund*	3,612
Nuclear Grant Fund*	8,591
SCAAP Grant Fund*	10,916
Juvenile Justice Grant Fund*	4,301
Tobacco Grant Fund*	575
Family Violence Coordinator Council Grant Fund*	11,688
Mental Health Treatment Court Fund*	669
Jail Debt Service Fund	41,383
Violent Crime Victims Assistance Fund*	13,400

*No budget adopted for this fund for the year ended November 30, 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

NOTE 11: STEWARDSHIP & ACCOUNTABILITY - CONTINUED

Deficit Fund Equity

As of November 30, 2019, the Traffic Enforcement Fund (\$3,612), HIDTA Grant Fund (\$187,567), Drug Court Fund (\$42,271), and Family Violence Coordinator Council Grant Fund (\$11,688) had deficit fund balances.

NOTE 12: INTER-FUND TRANSACTIONS

Below are the inter-fund balances as of November 30, 2019:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Nonmajor funds	\$ 164,769

The outstanding balances between funds result from cash activities in certain County funds which are covered by the General Fund temporarily.

Below are the inter-fund transfers for the year ended November 30, 2019:

<u>Fund</u>	<u>Transfer to Other Funds</u>	<u>Transfer from Other Funds</u>
Governmental Activities:		
Major funds:		
General	\$ 1,878,500	2,534,559
IMRF and Social Security	-	76,166
Transportation Sales Tax	50,000	14,000
Public Safety Sales Tax	5,214,721	-
County Health and Human Services	560,173	861,536
Courthouse Debt Service	-	1,944,148
Non-major Special Revenue Funds	1,453,582	3,726,567
	<u>\$ 9,156,976</u>	<u>9,156,976</u>

All transfers were made to simplify cash flows within the County and to reimburse various funds for departmental expenses. Several funds transferred into the IMRF and Social Security Fund for payment of employee contributions. The General Fund and the Public Safety Sales Tax Fund transferred into the debt service funds to subsidize required debt payments, the Community 708 Mental Health Fund transferred to the County Health & Human Services fund to cover mental health services provided by the Health Department, and various funds transferred into the Capital Projects Fund to reimburse for capital expenditures. In addition, the County transferred funds from the County Reserve Fund in the amount of \$83,199 to the Smoke Free Act Fund (\$100), the Nuclear Grant Fund (\$58,898), the SCAAP Grant Fund (\$18,950), the Juvenile Justice Grant Fund (\$4,481), and the Tobacco Grant Fund (\$770) to simplify the tracking of grant revenues.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 13: RISK MANAGEMENT

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

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

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

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

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

NOTE 14: CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

During the year ended November 30, 2014, the County began the extension of Eldamain Road. The estimated total cost of the project currently contracted is \$11.7 million. As of November 30, 2019, the County has expended \$9.4 million related to these contracts, \$6.8 of which is reported as Construction in Progress on the government-wide financial statements, and \$2.8 million has been capitalized and reported as part of the County's Bridge Network.

During the year ended November 30, 2018, the County signed a contract for widening and resurfacing of Grove Road, with a total estimated cost of \$4.3 million. As of November 30, 2019, the County has expended \$2.1 million related to these contracts, all of which is reported as Construction in Progress on the government-wide financial statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2019

NOTE 15: DYNEGY AGREEMENT

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

NOTE 16: CHANGES IN ACCOUNTING PRINCIPLES

Current Changes

GASB Statement No. 83, *Certain Asset Retirement Obligations* establishes criteria for determining the timing and pattern recognition of a liability and a corresponding deferred outflow of resources for asset retirement obligations, and requires the current value of a government's asset retirement obligations to be adjusted for the effects of general inflation or deflation at least annually. The requirements of this Statement are effective for reporting period in which the measurement date of the pension liability is after June 15, 2018. Adoption of this statement had no impact on the County's financial statements for 2019.

Future Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities* establishes criteria for identifying fiduciary activities of all state and local governments. This Statement also provides for recognition of a liability to the beneficiaries in a fiduciary fund when an event has occurred that compels the government to disburse fiduciary resources. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. The County has yet to determine the effect of this Statement.

GASB Statement No. 87, *Leases* improves accounting and financial reporting for leases by governments. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. The County has not determined the effect of this Statement.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019, KCFPD's bank balance was \$6,325,025 and fully collateralized.

Investments

As of November 30, 2019, the KCFPD's investments were as follows:

	Statement of Net Position	Statement of Fiduciary Net Position	Total
Illinois Funds Money Market	\$ 1,256,126	-	1,256,126
Total investments	\$ 1,256,126	-	1,256,126

Interest Rate Risk

Information about the sensitivity of the fair values of the County's investments to market interest rate fluctuations is provided by the following table that shows the distribution of KCFPD's investments by maturity.

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Illinois Funds Money Market	\$ 1,256,126	-	-	-	1,256,126
Total	\$ 1,256,126	-	-	-	1,256,126

Credit Risk

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

Investment Type	Component Unit (KCFPD)		
	Total	AAAm	Unrated
Illinois Funds Money Market	\$ 1,256,126	1,256,126	-
Total	\$ 1,256,126	1,256,126	-

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019 was as follows:

	Balance as of December 1, 2018	Additions	Deletions / Transfers	Balance as of November 30, 2019
Capital assets not being depreciated:				
Land	\$ 69,061,346	-	-	69,061,346
Total capital assets not being depreciated	<u>69,061,346</u>	<u>-</u>	<u>-</u>	<u>69,061,346</u>
Capital assets being depreciated:				
Improvements	4,484,352	-	-	4,484,352
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	-	-	449,396
Artifacts and antiques	30,280	-	-	30,280
Total depreciable capital assets	<u>8,419,790</u>	<u>-</u>	<u>-</u>	<u>8,419,790</u>
Less accumulated depreciation:				
Improvements	2,421,622	181,495	-	2,603,117
Buildings	1,450,198	155,674	-	1,605,872
Equipment	364,083	25,691	-	389,774
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>4,266,183</u>	<u>362,860</u>	<u>-</u>	<u>4,629,043</u>
Total capital assets being depreciated, net	<u>4,153,607</u>	<u>(362,860)</u>	<u>-</u>	<u>3,790,747</u>
Total capital assets, net	<u>\$ 73,214,953</u>	<u>(362,860)</u>	<u>-</u>	<u>72,852,093</u>

Depreciation expense of \$362,860 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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, 2019:

Assessed valuation (2018)	<u>\$ 3,227,251,848</u>
Statutory debt limitation (5.750%)	185,566,981
Amount of debt applicable to debt limitation	
County	24,395,000
KCFPD	<u>35,860,000</u>
Total amount of debt applicable to debt limitation	<u>60,255,000</u>
Legal Debt Margin	<u>\$ 125,311,981</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2019 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 38,635,000	-	2,775,000	35,860,000	3,035,000
Net premium on bonds	<u>2,381,405</u>	-	<u>553,593</u>	<u>1,827,812</u>	<u>495,215</u>
Total bonds payable	<u>41,016,405</u>	-	<u>3,328,593</u>	<u>37,687,812</u>	<u>3,530,215</u>
Net pension obligation	24,847	293,550	-	318,397	-
Compensated absences	<u>26,689</u>	<u>19,884</u>	<u>18,985</u>	<u>27,588</u>	-
Governmental activity					
Long-term liabilities	<u>\$ 41,067,941</u>	<u>313,434</u>	<u>3,347,578</u>	<u>38,033,797</u>	<u>3,530,215</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, 2019

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

General obligation bonds outstanding at November 30, 2019 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/19
Series 2012	4/10/2012	\$ 2,925,000	2.00-3.00	1/1/2023	\$ 1,585,000
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	9,010,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,805,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	16,460,000
Total					<u>\$ 35,860,000</u>

Bond Series 2007

The Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$45,000,000 in General Obligation Limited Tax Bonds, Series 2007, dated July 15, 2007 with a variable interest rate (4.25 – 5.25%). The proceeds of the Series 2007 bonds were used to acquire and develop land. The Series 2015, 2016, and 2017 bonds were used to refund a portion of the Series 2007 bonds, and the remaining outstanding bonds were paid in full during the year ended November 30, 2018.

Bond Series 2012 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2020	\$ 365,000	42,075	407,075
2021	385,000	30,825	415,825
2022	405,000	18,975	423,975
2023	430,000	6,450	436,450
	<u>\$ 1,585,000</u>	<u>98,325</u>	<u>1,683,325</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2015 Refunding

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

The bond shall mature each year as follows:

<u>Date</u>	<u>Principal</u>	<u>Interest</u>	<u>Payments</u>
2020	\$ 45,000	356,053	401,053
2021	45,000	355,017	400,017
2022	40,000	354,040	394,040
2023	45,000	352,950	397,950
2024	45,000	351,690	396,690
2025	45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 9,010,000</u>	<u>2,549,880</u>	<u>11,559,880</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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:

Date	Principal	Interest	Payments
2020	\$ 100,000	298,186	398,186
2021	100,000	294,187	394,187
2022	105,000	290,088	395,088
2023	115,000	285,687	400,687
2024	230,000	278,788	508,788
2025	5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,805,000</u>	<u>1,684,742</u>	<u>10,489,742</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:

Date	Principal	Interest	Payments
2020	\$ 2,525,000	759,875	3,284,875
2021	2,765,000	627,625	3,392,625
2022	3,255,000	477,125	3,732,125
2023	3,740,000	302,250	4,042,250
2024	4,175,000	104,375	4,279,375
	<u>\$ 16,460,000</u>	<u>2,271,250</u>	<u>18,731,250</u>

Notes to Basic Financial Statements
For the Year Ended November 30, 2019

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

LONG-TERM DEBT – (CONTINUED)

Debt Defeasance

Prior Year Defeasance

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

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through March 26, 2020, 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, 2019 as a result of events occurring between December 1, 2019 and March 26, 2020.

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues	\$ 24,276,428	26,975,624	2,699,196	24,097,835
Expenditures	26,282,719	25,358,718	(924,001)	25,924,504
Excess (deficiency) of revenues over (under) expenditures	(2,006,291)	1,616,906	3,623,197	(1,826,669)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax	1,822,523	1,822,523	-	1,822,523
Probation	50,000	50,000	-	37,000
Health Department	413,241	414,359	1,118	457,638
VAC	30,187	28,356	(1,831)	27,846
Animal Control	60,078	51,257	(8,821)	66,461
Court Security	70,000	70,000	-	80,000
GIS Mapping	43,291	35,597	(7,694)	39,807
Court Automation	47,740	47,740	-	91,350
Building	-	-	-	850,932
Drug Court	29,731	14,727	(15,004)	12,711
HAVA Grant	-	-	-	140,000
Total transfers in	2,566,791	2,534,559	(32,232)	3,626,268
Transfers out:				
Administrative Debt Service	(140,000)	(140,000)	-	(140,000)
Capital Improvement	(150,000)	(150,000)	-	(50,000)
Economic Development	(25,000)	(25,000)	-	(25,000)
Kendall Area Transit	(25,500)	(25,500)	-	(25,500)
27th Payroll	(70,000)	(70,000)	-	-
Building	-	(1,100,000)	(1,100,000)	-
Senior Levy	-	(18,000)	(18,000)	-
County Election	-	(100,000)	(100,000)	-
Treatment Alternative Care	-	(100,000)	(100,000)	-
Courthouse Debt Service	-	(150,000)	(150,000)	(200,000)
Total transfers out	(410,500)	(1,878,500)	(1,468,000)	(440,500)
Total other financing sources (uses)	2,156,291	656,059	(1,500,232)	3,185,768
Net change in fund balance	\$ 150,000	2,272,965	2,122,965	1,359,099
Fund balance, beginning of year		17,386,129		16,027,030
Fund balance, end of year		\$ 19,659,094		17,386,129

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 11,502,524	11,484,403	(18,121)	11,000,706
Intergovernmental:				
Retailers' occupation tax	550,000	558,794	8,794	516,994
County supplemental sales tax	3,105,000	3,133,588	28,588	2,884,164
Illinois income tax	2,221,490	2,669,172	447,682	2,401,526
Illinois replacement tax	370,000	433,829	63,829	349,700
State use tax	685,000	832,623	147,623	717,326
HIDTA reimbursement	-	25,908	25,908	-
State's attorney salary	147,117	149,828	2,711	146,204
Probation officer salary	357,147	389,554	32,407	443,628
Supervisor of assessments	42,350	43,809	1,459	42,900
Election judges	-	12,330	12,330	30,960
Probation board and care	5,000	16,082	11,082	8,802
Public defender salary	102,090	102,986	896	84,161
Probation officer salary	13,500	16,673	3,173	11,648
St comp/reimburse PTI	-	1,942	1,942	15,852
Crime Victims' Assistance Grant	21,820	-	(21,820)	-
State's attorney miscellaneous revenue	1,000	56	(944)	1,256
Drug Court grant	-	8,093	8,093	7,900
ESDA reimbursement from IMEA	38,000	24,307	(13,693)	106,993
Total intergovernmental	7,659,514	8,419,574	760,060	7,770,014
Fees, fines, and charges:				
County treasurer	21,000	40,231	19,231	26,159
County clerk and recorder	325,000	363,536	38,536	347,324
Circuit court clerk	800,000	971,983	171,983	804,307
Sheriff	177,340	209,205	31,865	180,913
Sheriff - miscellaneous	5,000	5,343	343	5,470
Zoning board of appeals	12,000	14,413	2,413	10,155
Corrections department	219,000	83,056	(135,944)	919,492
State's Attorney trial fee	250	225	(25)	-
Technology	-	4,470	4,470	310
KenCom technology reimbursement	47,740	50,578	2,838	46,349
Circuit clerk GPS service fee	5,500	5,667	167	6,480
Mapping fees	-	-	-	99
Circuit court system fee	20,000	29,592	9,592	40,805
Public defender fee	13,300	9,689	(3,611)	14,261
Sheriff's bond fee	11,500	11,923	423	10,494
Fines and forfeitures	330,000	272,996	(57,004)	328,633
Property tax late payment penalties	325,000	910,975	585,975	308,555
Periodic imprisonment fee	15,000	13,972	(1,028)	22,912

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 763	1,002	239	720
Security detail income	40,000	46,120	6,120	43,920
Federal inmate revenue	1,618,750	2,440,910	822,160	810,600
Federal mileage reimbursement	12,417	24,467	12,050	9,441
Federal inmate transport fees	101,920	151,585	49,665	105,538
Total fees, fines, and charges	4,101,480	5,661,938	1,560,458	4,042,937
Licenses and permits:				
Liquor licenses	21,500	23,600	2,100	13,300
Zoning, planning, and building permits	68,000	95,811	27,811	78,654
PB&Z - recording fees	1,200	1,310	110	1,295
County real estate transfer tax	425,000	466,924	41,924	458,886
Franchise tax	218,500	222,682	4,182	225,000
Total licenses and permits	734,200	810,327	76,127	777,135
Interest on investments	150,000	367,097	217,097	259,791
Other revenue:				
Postage reimbursements	39,710	79,715	40,005	71,857
Recorder's miscellaneous	35,000	44,899	9,899	35,588
Compost fees	20,000	29,447	9,447	34,341
Assessment office miscellaneous	-	5,455	5,455	5,697
Employee insurance reimbursement	-	28,472	28,472	38,697
Facility management miscellaneous	4,000	1,083	(2,917)	5,000
Other revenues	30,000	43,214	13,214	56,072
Total other revenue	128,710	232,285	103,575	247,252
Total revenues	\$ 24,276,428	26,975,624	2,699,196	24,097,835

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	Page	2019			2018
		Original and Final Appropriations	Actual	Variance with Budget	Actual
Expenditures:					
Facilities management	71	\$ 1,049,578	1,108,658	59,080	1,047,182
Building and zoning	71-72	211,620	187,423	(24,197)	190,175
County Clerk and Recorder	72	168,474	159,986	(8,488)	163,827
County Board	72	138,570	133,698	(4,872)	121,721
Regional Office of Education	72	85,128	78,508	(6,620)	88,493
Farmland Review Board	73	325	153	(172)	-
Corrections	73	4,727,137	4,603,507	(123,630)	4,672,623
Sheriff	73-74	6,042,594	5,938,760	(103,834)	6,301,421
Merit Commission	74	19,910	24,331	4,421	4,420
Circuit court judge	74	325,184	263,756	(61,428)	287,185
Circuit Court Clerk	74	553,921	572,056	18,135	566,965
Coroner	75	175,223	156,227	(18,996)	169,150
Combined court services	75	1,228,883	1,212,594	(16,289)	1,171,718
Public Defender	76	510,729	516,377	5,648	493,746
State's Attorney	76	1,589,398	1,526,501	(62,897)	1,470,892
Utilities	76	825,580	744,850	(80,730)	890,009
Board of Review	77	75,985	64,662	(11,323)	60,817
County Treasurer	77	476,959	464,290	(12,669)	460,819
Soil and water conservation	77	31,360	31,360	-	32,000
Employee health insurance	77	3,566,396	3,331,305	(235,091)	3,544,788
Unemployment compensation	77	35,000	2,301	(32,699)	12,210
Auditing and accounting	77	53,950	52,950	(1,000)	57,750
General insurance and bonds	77	6,625	6,453	(172)	2,050
KenCom IGA	77	2,015,227	1,963,494	(51,733)	1,985,340
Property tax services	77	90,000	85,472	(4,528)	86,744
Chief county assessor's office	78	308,775	299,753	(9,022)	296,902
Election costs	78	503,943	404,851	(99,092)	572,648
Capital expenditures	78	120,000	115,369	(4,631)	26,127
Emergency management agency	79	38,000	36,643	(1,357)	37,937
Office of administrative services	79	339,612	337,369	(2,243)	311,170
Technology services	80	705,374	724,616	19,242	697,272
CASA contractual services	80	12,000	12,000	-	12,000
Jury commission	80	83,409	38,556	(44,853)	32,505
Postage county building	80	44,210	159,889	115,679	55,898
Contingency	80	123,640	-	(123,640)	-
Total expenditures		\$ 26,282,719	25,358,718	(924,001)	25,924,504

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Facilities management:				
Salaries:				
Office head	\$ 108,392	108,387	(5)	105,823
Maintenance	348,671	348,490	(181)	342,293
Clerical	41,375	41,372	(3)	40,204
Overtime	8,000	11,081	3,081	16,383
Office supplies	200	137	(63)	84
Utilities	-	95	95	(95)
Mileage	800	654	(146)	795
Training	250	-	(250)	99
County supplies	114,500	116,919	2,419	109,024
Postage	50	29	(21)	32
Cellular phones	6,350	6,460	110	5,521
Equipment maintenance and repairs	60,000	87,266	27,266	61,555
Vehicle maintenance	4,150	3,699	(451)	4,175
Equipment rental	500	-	(500)	-
Contractual services	356,340	384,069	27,729	361,289
Total facilities management	1,049,578	1,108,658	59,080	1,047,182
Building and zoning:				
Salaries:				
Planners	68,959	68,952	(7)	67,007
Compliance officers	56,891	58,609	1,718	56,923
Clerical	37,050	27,529	(9,521)	28,235
ZBA per diem	2,800	1,850	(950)	1,500
Mileage	100	44	(56)	-
Supplies	1,550	1,772	222	1,877
Postage	650	1,278	628	1,193
Equipment	400	-	(400)	400
Plumbing inspection	14,000	14,840	840	14,560
Vehicle maintenance and repairs	2,500	2,046	(454)	1,804
Training	200	279	79	255
Dues	750	508	(242)	748
Conferences	1,500	1,111	(389)	564
Books and subscriptions	200	-	(200)	358
Engineering consultants	18,000	3,428	(14,572)	8,590
Regional plan commission	500	108	(392)	668
Legal publications	1,200	1,661	461	1,556
Cellular phone	670	614	(56)	812
NPDES annual permit fee	1,000	1,000	-	1,000
Recording expenditures	1,200	1,024	(176)	1,193
Zoning board of appeals	500	303	(197)	554

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Building and zoning (continued):				
Historical Preservation Commission	\$ 500	207	(293)	378
Refunds	-	260	260	-
Ad hoc zoning	500	-	(500)	-
Total building and zoning	211,620	187,423	(24,197)	190,175
County Clerk and Recorder:				
Salaries:				
Office head	97,974	97,975	1	95,656
Other	34,455	34,302	(153)	32,536
Temporary	5,200	2,884	(2,316)	5,700
Mileage	800	653	(147)	664
Supplies	10,000	10,059	59	11,079
Postage	10,000	6,671	(3,329)	8,111
Dues	445	445	-	345
Conferences	500	705	205	489
Books and subscriptions	100	-	(100)	-
Legal publications	1,500	1,032	(468)	708
Contractual services	4,500	2,260	(2,240)	5,539
Birth and death registration	3,000	3,000	-	3,000
Total County Clerk and Recorder	168,474	159,986	(8,488)	163,827
County Board:				
Salaries:				
Chairman	12,012	13,201	1,189	13,199
Board members	21,600	22,340	740	22,000
Mileage	7,500	7,408	(92)	6,061
Dues and memberships	6,470	10,391	3,921	5,710
Conferences	1,500	2,462	962	996
Per diem	82,300	75,915	(6,385)	67,015
Liquor commissioner	1,188	-	(1,188)	-
Settlements, arbitrations, and attorney fees	-	-	-	64
Miscellaneous	6,000	1,981	(4,019)	6,676
Total County Board	138,570	133,698	(4,872)	121,721
Regional Office of Education:				
Salaries and benefits	63,163	57,899	(5,264)	67,609
Expenditure reimbursements	21,965	20,609	(1,356)	20,884
Total Regional Office of Education	85,128	78,508	(6,620)	88,493

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Farmland Review Board:				
Mileage	\$ 20	-	(20)	-
Publications	125	153	28	-
Per diem	180	-	(180)	-
Total Farmland Review Board	325	153	(172)	-
Corrections:				
Salaries:				
Deputies	3,483,743	3,385,766	(97,977)	3,451,760
Clerical	-	471	471	-
Overtime	87,988	85,137	(2,851)	67,170
Commander / sergeant	752,685	725,335	(27,350)	691,951
Contractual services	350,433	383,742	33,309	345,971
Medical expenditures	50,288	23,014	(27,274)	70,396
Food services	2,000	42	(1,958)	1,283
Prisoner transport	-	-	-	44,092
Total corrections	4,727,137	4,603,507	(123,630)	4,672,623
Sheriff				
Salaries:				
Sheriff	122,408	122,409	1	119,512
Chief / Commander	349,273	427,878	78,605	330,151
Deputies	3,747,563	3,628,840	(118,723)	4,823,850
Sergeants	753,982	654,167	(99,815)	-
Overtime	145,000	184,992	39,992	174,570
Security detail	31,600	39,199	7,599	36,125
Clerical	426,737	420,117	(6,620)	411,471
Clerical overtime	500	-	(500)	31
Part-time deputies	25,000	23,806	(1,194)	14,990
Telephone	6,299	9,244	2,945	6,104
Contractual services	51,244	52,177	933	37,032
Mileage and auto fuel	126,000	120,657	(5,343)	126,588
Office supplies	9,007	8,491	(516)	14,345
Postage	3,750	3,686	(64)	4,878
Canine expenditures	2,000	1,774	(226)	1,847
Major Crimes Taskforce	1,000	1,000	-	1,000
Equipment maintenance and repairs	23,450	24,216	766	20,965
Vehicle maintenance and repairs	51,608	52,530	922	38,922
Training	39,945	40,169	224	42,087
Dues and conferences	22,796	22,636	(160)	17,702
Legal publications and printing	2,927	2,299	(628)	3,314
Police supplies	21,599	21,459	(140)	18,160
Weapons and ammunition	21,080	20,941	(139)	19,707
Uniforms	24,900	23,453	(1,447)	25,749
Contract expenditures	23,350	23,430	80	4,475
Investigations	4,900	4,876	(24)	3,517

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Sheriff (continued):				
Subscriptions	\$ 711	348	(363)	282
Special response team	2,000	2,000	-	2,000
Drug testing	1,965	1,966	1	2,047
Total Sheriff	6,042,594	5,938,760	(103,834)	6,301,421
Merit Commission	19,910	24,331	4,421	4,420
Circuit court judge:				
Salaries:				
Court administrator	43,775	39,479	(4,296)	38,901
Bailiffs	96,557	95,069	(1,488)	83,806
Overtime	3,000	595	(2,405)	795
Judges	3,392	3,392	-	3,392
Training	2,000	-	(2,000)	2,091
Supplies	4,000	3,972	(28)	2,334
Conferences	5,000	4,169	(831)	2,074
Postage	36,500	15,867	(20,633)	33,373
Court reporter and transcripts	2,000	298	(1,702)	968
Judges' insurance	1,950	-	(1,950)	2,032
Judges' dues	2,010	1,350	(660)	1,800
Statutory expenditures	125,000	99,565	(25,435)	115,619
Total circuit court judge	325,184	263,756	(61,428)	287,185
Circuit Court Clerk				
Salaries:				
Office head	90,676	90,679	3	90,102
Other	423,745	451,823	28,078	443,679
Overtime	1,000	763	(237)	387
Mileage	1,500	1,379	(121)	674
Supplies	10,000	6,553	(3,447)	6,920
Postage	8,000	6,810	(1,190)	7,855
Dues and conferences	1,000	810	(190)	820
Conferences	5,000	2,633	(2,367)	3,354
Printing forms	13,000	10,606	(2,394)	13,174
Total Circuit Court Clerk	553,921	572,056	18,135	566,965

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Coroner:				
Salaries:				
Coroner	\$ 58,523	58,523	-	57,950
Deputy coroner	53,000	53,000	-	52,010
Per call	12,000	8,066	(3,934)	9,420
Mileage	-	-	-	44
Postage	250	155	(95)	158
Supplies	1,500	1,063	(437)	1,798
Vehicle maintenance	3,000	791	(2,209)	2,880
Dues and memberships	1,000	470	(530)	1,409
Autopsies	30,000	21,915	(8,085)	28,850
Toxicology testing	8,000	6,314	(1,686)	6,825
Histology	200	-	(200)	-
Training	3,000	1,556	(1,444)	2,886
X-rays	250	438	188	-
Personal property disposal	1,000	686	(314)	1,036
Clothing allowance	750	588	(162)	1,147
Disposition for indigent persons	250	-	(250)	-
Morgue supplies	2,500	2,662	162	2,737
Total Coroner	175,223	156,227	(18,996)	169,150
Combined court services:				
Salaries:				
Court director	78,000	78,024	24	70,768
Probation	796,656	780,983	(15,673)	759,193
Clerical	151,627	151,658	31	147,381
Drug court officer	3,600	3,300	(300)	-
Supplies	6,000	6,091	91	5,841
Postage	3,800	2,001	(1,799)	2,279
Books and subscriptions	200	170	(30)	155
Medical expenditures	1,000	106	(894)	1,039
Auto expenditures	5,000	3,732	(1,268)	3,671
Kane juvenile detention	110,000	139,824	29,824	157,460
Contractual services	3,000	2,278	(722)	2,004
Board and care	70,000	44,427	(25,573)	21,927
Total combined court services	1,228,883	1,212,594	(16,289)	1,171,718

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Public Defender:				
Salaries:				
Public Defender	\$ 153,154	154,515	1,361	151,252
Clerical	45,929	45,929	-	44,624
Assistance of public defenders	276,146	268,935	(7,211)	261,349
Supplies	2,500	2,380	(120)	2,469
Postage	500	547	47	549
Interpreter services	1,000	717	(283)	478
Books and subscriptions	1,500	1,667	167	1,424
Education and conferences	4,000	3,530	(470)	2,304
Subpoena witness fees	500	-	(500)	-
Contractual services	15,000	26,766	11,766	19,883
Dues and memberships	3,500	2,741	(759)	3,291
Statutory expenditures / investigators	5,000	7,697	2,697	5,867
Transcripts	2,000	953	(1,047)	256
Total Public Defender	510,729	516,377	5,648	493,746
State's Attorney:				
Salaries:				
Office head salary	170,171	171,682	1,511	168,058
Assistant State's Attorney	869,278	867,400	(1,878)	822,314
Clerical	330,449	315,892	(14,557)	301,059
Stipends	51,000	44,635	(6,365)	42,934
Temporary help - intern	7,000	6,326	(674)	6,436
Supplies	14,500	15,796	1,296	15,160
Postage	13,000	11,753	(1,247)	12,560
Dues	10,500	9,425	(1,075)	8,566
Conferences	2,000	894	(1,106)	931
Books and subscriptions	4,250	3,519	(731)	4,130
Contractual services	16,500	12,239	(4,261)	15,921
Child advocacy board	14,000	13,060	(940)	12,520
Transcripts	17,000	11,414	(5,586)	13,193
Training	3,500	1,066	(2,434)	1,298
Cell phone	3,250	2,942	(308)	2,777
Trials and hearings	26,000	6,108	(19,892)	11,035
Appellate services	37,000	32,350	(4,650)	32,000
Total State's Attorney	1,589,398	1,526,501	(62,897)	1,470,892
Utilities:				
Telephones	108,000	109,200	1,200	104,378
Electric	531,450	459,320	(72,130)	594,117
Natural gas	139,433	124,179	(15,254)	140,349
Water	46,697	52,151	5,454	51,165
Total utilities	825,580	744,850	(80,730)	890,009

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Board of Review:				
Salaries	\$ 60,845	60,844	(1)	59,836
Capital equipment	2,140	-	(2,140)	-
Conferences and education	500	-	(500)	-
Supplies	800	-	(800)	281
Postage	1,600	605	(995)	700
Mileage	100	-	(100)	-
Legal publications	1,000	-	(1,000)	-
Contractual services	9,000	3,213	(5,787)	-
Total Board of Review	75,985	64,662	(11,323)	60,817
County Treasurer:				
Salaries:				
Office head salary	97,974	97,975	1	95,656
Other salaries	330,185	325,750	(4,435)	317,705
Mileage	500	211	(289)	148
Supplies	4,500	3,598	(902)	3,170
Postage	23,000	21,978	(1,022)	23,457
Dues	800	769	(31)	769
Conferences	500	427	(73)	-
Legal publications	2,500	1,720	(780)	3,440
Payroll forms	4,000	4,091	91	1,902
HR expenses	500	242	(258)	-
Contractual services	12,500	7,529	(4,971)	14,572
Total County Treasurer	476,959	464,290	(12,669)	460,819
Soil and water conservation	31,360	31,360	-	32,000
Employee health insurance premiums	3,566,396	3,331,305	(235,091)	3,544,788
Unemployment compensation	35,000	2,301	(32,699)	12,210
Auditing and accounting services	53,950	52,950	(1,000)	57,750
General insurance and bonds:				
Bonds	4,950	4,978	28	646
Notaries	1,675	1,475	(200)	1,404
Total General insurance and bonds	6,625	6,453	(172)	2,050
KenCom intergovernmental agreement:				
Intergovernmental agreement	1,775,000	1,775,000	-	1,775,000
Public safety dispatch	240,227	188,494	(51,733)	210,340
Total KenCom agreement	2,015,227	1,963,494	(51,733)	1,985,340
Property tax services (contractual)	90,000	85,472	(4,528)	86,744

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 87,618	87,625	7	85,939
Clerical	146,692	142,083	(4,609)	141,205
Overtime	1,000	-	(1,000)	-
Supplies	1,200	1,004	(196)	929
Mileage	220	268	48	256
Postage	17,500	17,272	(228)	21,648
Training	2,500	2,285	(215)	2,829
Dues	515	555	40	-
Books and subscriptions	30	56	26	-
Publications	42,100	36,398	(5,702)	35,275
Printing	6,000	8,944	2,944	8,821
Contractual services	3,400	3,263	(137)	-
Total Chief County Assessing Office	308,775	299,753	(9,022)	296,902
Election costs:				
Salaries:				
Salaries	134,443	134,414	(29)	130,335
Overtime	5,000	4,140	(860)	14,515
Extra help / overtime	20,000	10,714	(9,286)	35,537
Election judges per diem	80,000	41,725	(38,275)	107,200
Election judge mileage	5,000	2,114	(2,886)	4,344
Supplies	50,000	23,597	(26,403)	49,566
School for judges	500	-	(500)	500
Legal publications	5,000	6,277	1,277	5,392
Ballots	55,000	32,858	(22,142)	109,284
Contractual services	105,000	102,642	(2,358)	83,258
Registration supplies	5,000	4,939	(61)	-
Polling place rental and miscellaneous	4,000	2,675	(1,325)	3,618
Polling place delivery and setup	15,000	7,450	(7,550)	12,384
Postage	20,000	31,306	11,306	16,715
Total election costs	503,943	404,851	(99,092)	572,648
Capital expenditures:				
Facilities management	65,000	60,369	(4,631)	-
Technology services	-	-	-	26,127
Sheriff	55,000	55,000	-	-
Total capital expenditures	120,000	115,369	(4,631)	26,127

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 8,538	9,352	814	8,041
Clerical	7,310	7,377	67	6,851
Mileage / auto fuel	500	193	(307)	373
Supplies	1,750	1,729	(21)	1,717
Postage	50	50	-	100
Cellular phone	4,500	3,877	(623)	3,938
Vehicle repairs and maintenance	10,572	9,600	(972)	11,875
Training	1,000	1,000	-	1,250
Dues	450	254	(196)	594
Conferences	530	430	(100)	627
Printing	50	50	-	50
Uniforms	250	573	323	500
Radio / siren maintenance	2,500	2,158	(342)	2,021
Total Emergency Management Agency	38,000	36,643	(1,357)	37,937
Office of administrative services:				
Salaries:				
Administration	216,240	216,430	190	228,480
Other	102,652	91,888	(10,764)	70,074
Mileage	1,300	585	(715)	178
Supplies	1,900	1,431	(469)	1,789
Postage	500	542	42	652
Telephone	900	1,985	1,085	1,260
County supplies	600	1,329	729	1,106
Advertisements	1,000	250	(750)	622
Dues	1,655	1,720	65	1,353
Conferences	650	-	(650)	1,444
Books and subscriptions	315	312	(3)	120
Labor negotiation expenditures	500	-	(500)	-
Contractual services	900	-	(900)	950
Training	500	175	(325)	-
Employee assistance program	6,600	13,138	6,538	-
Employee recognition	2,900	6,977	4,077	2,087
Mayors and managers meeting	500	607	107	1,055
Total office of administrative services	339,612	337,369	(2,243)	311,170

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Technology services:				
Salaries:				
Supervisor	\$ 57,938	58,322	384	46,710
Other	300,036	299,973	(63)	284,960
Mileage	250	1,290	1,040	180
Office supplies	500	1,115	615	1,133
Postage	50	23	(27)	11
Dues	1,000	-	(1,000)	-
Training	3,000	2,855	(145)	600
Conferences	2,500	2,056	(444)	1,012
Books and subscriptions	100	-	(100)	486
Cell phone	5,400	5,788	388	5,163
Central computer supplies	35,000	23,589	(11,411)	27,492
Computer maintenance / software	100,000	102,895	2,895	114,308
Computer maintenance / hardware	51,500	96,349	44,849	76,011
Contractual services	13,000	9,781	(3,219)	5,812
Copier expense	120,100	101,406	(18,694)	118,853
Internet expense	15,000	19,174	4,174	14,541
Technology services	<u>705,374</u>	<u>724,616</u>	<u>19,242</u>	<u>697,272</u>
CASA contractual services	<u>12,000</u>	<u>12,000</u>	<u>-</u>	<u>12,000</u>
Jury commission:				
Salaries - jury commission	6,507	4,452	(2,055)	3,071
Supplies	2,830	363	(2,467)	733
Postage	2,940	2,676	(264)	2,766
Petit juror per diem	39,200	17,949	(21,251)	10,176
Training	1,470	-	(1,470)	2,514
Grand juror per diem	19,600	6,561	(13,039)	6,902
Meals	3,900	452	(3,448)	489
Automation	6,962	6,103	(859)	5,854
Total jury commission	<u>83,409</u>	<u>38,556</u>	<u>(44,853)</u>	<u>32,505</u>
Postage - county building:				
Postage supplies	1,000	1,383	383	1,110
Postage - Veterans Assistance	1,000	386	(614)	1,323
Equipment rental / reset charges	3,500	3,120	(380)	3,465
Prepaid postage	38,710	155,000	116,290	50,000
Total postage - county building	<u>44,210</u>	<u>159,889</u>	<u>115,679</u>	<u>55,898</u>
Contingency	<u>123,640</u>	<u>-</u>	<u>(123,640)</u>	<u>-</u>
Total General Fund	<u>\$ 26,282,719</u>	<u>25,358,718</u>	<u>(924,001)</u>	<u>25,924,504</u>

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

SCHEDULE A-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,950,000	2,945,374	(4,626)	3,095,219
Social Security	1,407,000	1,404,868	(2,132)	1,554,415
Intergovernmental - Replacement tax	156,000	216,943	60,943	173,746
IRS reimbursement	10,000	16,158	6,158	22,844
Interest	100	75	(25)	462
Total revenues	<u>4,523,100</u>	<u>4,583,418</u>	<u>60,318</u>	<u>4,846,686</u>
Expenditures:				
Contributions to IMRF	3,456,000	2,666,064	(789,936)	2,800,567
Contributions to Social Security	1,717,000	1,520,951	(196,049)	1,529,213
Total expenditures	<u>5,173,000</u>	<u>4,187,015</u>	<u>(985,985)</u>	<u>4,329,780</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(649,900)</u>	<u>396,403</u>	<u>1,046,303</u>	<u>516,906</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission	13,750	11,148	(2,602)	11,636
GIS - Mapping	35,250	31,269	(3,981)	29,861
Drug Court	15,725	16,231	506	15,280
Animal Control	22,000	17,518	(4,482)	20,870
Probation	-	-	-	7,282
Total financing sources (uses)	<u>86,725</u>	<u>76,166</u>	<u>(10,559)</u>	<u>84,929</u>
Net change in fund balance	<u>\$ (563,175)</u>	<u>472,569</u>	<u>1,035,744</u>	<u>601,835</u>
Fund balance, beginning of year		<u>2,794,190</u>		<u>2,192,355</u>
Fund balance, end of year		<u>\$ 3,266,759</u>		<u>2,794,190</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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 5,000,000	5,429,446	429,446	4,982,295
Interest	50,000	145,268	95,268	112,071
Other revenue	-	186,861	186,861	70,922
Total revenues	<u>5,050,000</u>	<u>5,761,575</u>	<u>711,575</u>	<u>5,165,288</u>
Expenditures:				
Road and bridge construction	7,000,000	3,381,960	(3,618,040)	5,951,514
Land acquisition	500,000	401,836	(98,164)	576,008
Professional services	-	45,000	45,000	-
Engineering costs	650,000	709,663	59,663	1,028,611
Total expenditures	<u>8,150,000</u>	<u>4,538,459</u>	<u>(3,611,541)</u>	<u>7,556,133</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(3,100,000)</u>	<u>1,223,116</u>	<u>4,323,116</u>	<u>(2,390,845)</u>
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program	<u>10,000</u>	<u>14,000</u>	<u>4,000</u>	<u>10,000</u>
Transfers out:				
Transportation Alternatives Program	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>(50,000)</u>
Total financing sources (uses)	<u>(40,000)</u>	<u>(36,000)</u>	<u>4,000</u>	<u>(40,000)</u>
Net change in fund balance	<u>\$ (3,140,000)</u>	<u>1,187,116</u>	<u>4,327,116</u>	<u>(2,430,845)</u>
Fund balance, beginning of year		<u>6,850,862</u>		<u>9,281,707</u>
Fund balance, end of year		<u>\$ 8,037,978</u>		<u>6,850,862</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY SALES TAX FUND

SCHEDULE A-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 5,220,000	5,429,446	209,446	4,982,295
Interest	20,000	54,823	34,823	48,355
Total revenues	<u>5,240,000</u>	<u>5,484,269</u>	<u>244,269</u>	<u>5,030,650</u>
Expenditures:				
Public safety	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>5,240,000</u>	<u>5,484,269</u>	<u>244,269</u>	<u>5,030,650</u>
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(325,000)	(325,000)	-	(325,000)
General Fund	(1,822,523)	(1,822,523)	-	(1,822,523)
Jail addition debt service	(1,273,050)	(1,273,050)	-	(1,244,050)
Court Exp 2007A debt service	-	-	-	(1,018,750)
Court Exp 2009 debt service	-	-	-	(489,000)
Court Exp 2016 debt service	(569,125)	(569,125)	-	(288,750)
Court Exp 2017 debt service	(1,225,023)	(1,225,023)	-	-
Total financing sources (uses)	<u>(5,214,721)</u>	<u>(5,214,721)</u>	<u>-</u>	<u>(5,188,073)</u>
Net change in fund balance	<u>\$ 25,279</u>	<u>269,548</u>	<u>244,269</u>	<u>(157,423)</u>
Fund balance, beginning of year		<u>3,536,778</u>		<u>3,694,201</u>
Fund balance, end of year		<u>\$ 3,806,326</u>		<u>3,536,778</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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 757,000	755,924	(1,076)	755,730
Revenue from services:				
Direct care fees	195,000	300,344	105,344	191,424
Inspection fees - wells and septic	18,000	19,620	1,620	14,865
Inspection fees - restaurants	205,000	228,490	23,490	216,755
Tanning fees	2,600	1,838	(762)	1,013
Well permit fees	15,000	14,050	(950)	12,375
Solid waste fees	1,500	1,325	(175)	6,738
Immunization clinic	4,500	15,803	11,303	9,243
Hepatitis B shots	10,000	11,451	1,451	8,864
Tuberculosis board contract	15,000	15,835	835	15,131
Utilities weatherization agreement	-	788,902	788,902	-
Coffee revenue	500	221	(279)	199
Application assistance	-	500	500	50
Radon test kit fees	11,700	13,925	2,225	8,508
Total revenue from services	478,800	1,412,304	933,504	485,165
Revenue from grants:				
State public health grant	72,800	109,184	36,384	-
Mental health grants	68,000	40,550	(27,450)	41,249
Public aid - family case management	70,000	42,663	(27,337)	118,897
State grant - tobacco prevention	31,000	36,993	5,993	33,167
State grant - family case management	140,500	73,094	(67,406)	69,932
State grant- lead prevention	-	8,566	8,566	-
Dental Varnish	-	311	311	289
Non-community well grant	1,700	2,400	700	1,625
Public aid - immunizations	10,000	1,053	(8,947)	2,882
High risk infant follow-up grant	-	38,552	38,552	7,800
Climate change grant	8,300	-	(8,300)	7,000
Bio-terrorism grant	122,760	149,975	27,215	98,904
Title III NIAA	8,700	14,235	5,535	7,672
WIC grant	140,500	197,453	56,953	134,239
Supplemental nutrition - WIC	315,000	256,149	(58,851)	284,002
K/G CAT grants from DCEO	1,505,038	1,747,341	242,303	1,925,329
West Nile Virus grant	26,600	22,584	(4,016)	15,621
Zika virus grant	-	-	-	(2,750)
FCM - homeless services	14,000	11,824	(2,176)	10,750
Fox Valley United Way	-	9,127	9,127	12,876
Donated vaccines	50,000	56,836	6,836	41,208
Total revenue from grants	2,584,898	2,818,890	233,992	2,810,692
Interest	2,500	6,589	4,089	4,196
Miscellaneous	52,000	37,579	(14,421)	37,258
Total revenues	3,875,198	5,031,286	1,156,088	4,093,041

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Expenditures:				
Salaries:				
Administration	\$ 674,558	649,803	(24,755)	613,051
Admissions services / evaluations	453,906	426,223	(27,683)	410,679
Behavioral health unit	765,954	674,785	(91,169)	669,895
Public health unit	1,050,567	1,013,775	(36,792)	909,991
Mileage	19,000	15,586	(3,414)	15,695
Supplies - non-medical	34,000	30,693	(3,307)	26,309
Supplies - medical	9,000	5,016	(3,984)	3,593
Community education supplies	-	9,099	9,099	6,000
Postage	7,000	4,162	(2,838)	4,137
Telephone	9,000	8,781	(219)	8,724
Conferences and training	20,000	27,537	7,537	22,536
Printing	9,000	7,917	(1,083)	6,613
Advertising - personnel	5,400	6,284	884	3,944
Direct client assistance	1,197,000	1,980,326	783,326	1,641,690
Dues and subscriptions	14,000	9,726	(4,274)	12,359
Capital expenditures	18,000	30,746	12,746	18,365
Contractual services	158,000	95,015	(62,985)	139,928
Hepatitis B vaccine	11,000	10,256	(744)	7,566
Vehicle maintenance	4,000	2,076	(1,924)	268
Homeless intervention	10,000	-	(10,000)	-
Vaccines	-	56,208	56,208	43,191
PHAB	1,000	-	(1,000)	-
CARF	7,000	317	(6,683)	8,391
IPLAN	1,000	1,621	621	-
Supplemental food coupons	315,000	256,149	(58,851)	284,002
Psychological testing materials	1,000	310	(690)	-
Miscellaneous	15,000	382	(14,618)	213
Refunds	17,000	6,851	(10,149)	1,628
Total expenditures	<u>4,826,385</u>	<u>5,329,644</u>	<u>503,259</u>	<u>4,858,768</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(951,187)</u>	<u>(298,358)</u>	<u>652,829</u>	<u>(765,727)</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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 804,000	803,202	(798)	802,599
Drug Service Fund	1,600	1,158	(442)	4,700
Senior Citizens Fund	56,000	57,176	1,176	55,948
Total transfers in	<u>861,600</u>	<u>861,536</u>	<u>(64)</u>	<u>863,247</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	-	(145,814)
Insurance reimbursement	(413,241)	(414,359)	1,118	(457,638)
Total transfers out	<u>(559,055)</u>	<u>(560,173)</u>	<u>1,118</u>	<u>(603,452)</u>
Total other financing sources (uses)	<u>302,545</u>	<u>301,363</u>	<u>1,054</u>	<u>259,795</u>
Net change in fund balance	<u>\$ (648,642)</u>	3,005	<u>653,883</u>	(505,932)
Fund balance, beginning of year		<u>2,627,610</u>		<u>3,133,542</u>
Fund balance, end of year		<u>\$ 2,630,615</u>		<u>2,627,610</u>

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

	Calendar Year Ending December 31,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 1,175,617	1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	3,641,720	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	150,780	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	1,594,509	(1,579,871)	(126,416)	61,936	1,620,108
Benefit payments and refunds	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	49,018,828	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	<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	\$ 1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	48,467,902	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	<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)	\$ 7,059,794	550,926	6,283,663	7,797,496	3,635,104
Plan fiduciary net position as a percentage of total pension liability	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 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	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,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 1,725,570	1,628,955	1,721,050	1,632,492	1,580,405
Interest on the total pension liability	3,857,431	3,400,494	3,224,371	2,843,028	2,571,391
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	56,169	2,057,148	(1,457,278)	1,445,616	(92,695)
Assumption changes	2,018,808	108,440	(208,618)	134,085	173,538
Benefit payments and refunds	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Net change in total pension liability	6,433,081	6,118,231	2,240,672	5,308,333	3,715,486
Total pension liability - beginning	51,182,078	45,063,847	42,823,175	37,514,842	33,799,356
Total pension liability - ending	<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	\$ 1,703,337	1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	(2,216,377)	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	(488,707)	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	43,762,156	36,507,189	32,373,280	31,882,575	28,442,835
Plan net position - ending	<u>\$ 43,273,449</u>	<u>43,762,156</u>	<u>36,507,189</u>	<u>32,373,280</u>	<u>31,882,575</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 14,341,710</u>	<u>7,419,922</u>	<u>8,556,658</u>	<u>10,449,895</u>	<u>5,632,267</u>
Plan fiduciary net position as a percentage of total pension liability	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 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	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,				
	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY					
Service cost	\$ 71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-
Differences between expected and actual experience	91,321	47,296	121,000	(286,298)	(403,343)
Assumption changes	164,759	(32,032)	(6,261)	-	131,546
Benefit payments and refunds	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	5,723,876	5,570,035	5,256,218	5,303,813	5,283,748
Total pension liability - ending	<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	\$ 128,036	109,640	124,718	179,118	201,197
Employee contributions	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	5,525,582	4,939,660	4,693,359	4,718,488	4,593,191
Plan net position - ending	<u>\$ 5,114,573</u>	<u>5,525,582</u>	<u>4,939,660</u>	<u>4,693,359</u>	<u>4,718,488</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 992,599</u>	<u>198,294</u>	<u>630,375</u>	<u>562,859</u>	<u>585,325</u>
Plan fiduciary net position as a percentage of total pension liability	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 374,153	366,564	373,072	478,416	508,556
Employer's net pension liability as a percentage of covered valuation payroll	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	
2018	\$ 1,211,554	1,227,119	(15,565)	12,067,273	10.17%	
2017	1,327,501	1,327,501	-	12,013,585	11.05%	
2016	1,224,073	1,224,073	-	11,334,007	10.80%	
2015	1,265,026	1,265,025	1	11,552,748	10.95%	
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%	

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

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

Notes to Schedules

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

Methods and assumptions used to determine 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): 25-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 20 years for most employers (two employers were financed over 29 years).
Asset valuation method	5-year smoothed market; 20% corridor
Wage growth	3.50%
Price Inflation	2.75% - approximate; No explicit price inflation assumption is used in this valuation.
Salary increases	3.75% to 14.50% including inflation
Investment rate of return	7.50%
Retirement age	Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2014 valuation pursuant to an experience study of the period 2011 - 2013.

Mortality
For non-disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Blue Collar Health Annuitant Mortality Table with adjustments to match current IMRF experience. For disabled retirees, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Disabled Retirees Mortality Table applying the same adjustment that were applied for non-disabled lives. For active members, an IMRF specific mortality table was used with fully generational projection scale MP-2014 (base year 2012). The IMRF specific rates were developed from the RP-2014 Employee Mortality Table with adjustments to match current IMRF experience.

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

Note: Regular Plan contributions above represent amounts contributed for employees of the County, the Kendall County Forest Preserve District, and KenCom.

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS

Notes to Required Supplementary Information For the Year Ended November 30, 2019

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 2019 budget was adopted on November 27, 2018 and was not amended. However, the Board approved a \$1,318,000 transfer on September 17, 2019 from the General Fund to the Social Services for Senior Service Fund (\$18,000), Building Fund (\$1,100,000), County Election Fund (\$100,000), and the Treatment Alternative Fund (\$100,000) that was not included in the budget.

NOTE 2: BUDGETARY PROCEDURES

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

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

NOTE 3: EXPENDITURES IN EXCESS OF APPROPRIATIONS – MAJOR FUNDS

Expenditures in individual major funds did not exceed appropriations for the year ended November 30, 2019, except in the Health and Human Services Fund, which had expenditures in excess of appropriations of \$503,259. The overage was due to increased direct client assistance, related to additional grant funds received.

OTHER SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2019

	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	
<u>Assets</u>								
Cash, deposits and investments	\$ 15,169,817	213,970	1,228,086	246,692	859,058	120,664	17,674	-
Receivables:								
Due from State of Illinois	461,866	-	-	-	304,121	-	-	-
Notes receivable	167,524	-	-	-	-	-	-	-
Other receivables	207,453	14,278	-	2,344	-	12,925	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 16,006,660</u>	<u>228,248</u>	<u>1,228,086</u>	<u>249,036</u>	<u>1,163,179</u>	<u>133,589</u>	<u>17,674</u>	<u>-</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 491,951	860	5,536	33,833	128,623	3,497	-	-
Accrued payroll	41,045	3,045	-	15,316	-	1,325	-	-
Due to other funds	164,769	-	-	-	-	-	-	-
Total liabilities	<u>697,765</u>	<u>3,905</u>	<u>5,536</u>	<u>49,149</u>	<u>128,623</u>	<u>4,822</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources								
Unearned revenue	74,100	-	-	-	-	-	-	-
Total deferred inflows	<u>74,100</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	12,092,348	224,343	1,222,550	199,887	1,034,556	128,767	17,674	-
Committed	3,387,585	-	-	-	-	-	-	-
Unassigned	(245,138)	-	-	-	-	-	-	-
Total fund balances	<u>15,234,795</u>	<u>224,343</u>	<u>1,222,550</u>	<u>199,887</u>	<u>1,034,556</u>	<u>128,767</u>	<u>17,674</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 16,006,660</u>	<u>228,248</u>	<u>1,228,086</u>	<u>249,036</u>	<u>1,163,179</u>	<u>133,589</u>	<u>17,674</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds						
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 274,087	900,252	-	652,178	399,198	6,544	192,528
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	16,648	-	4,353
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 274,087</u>	<u>900,252</u>	<u>-</u>	<u>652,178</u>	<u>415,846</u>	<u>6,544</u>	<u>196,881</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>							
<u>Liabilities:</u>							
Accounts payable	\$ -	-	-	1,709	-	-	-
Accrued payroll	-	-	-	3,554	2,350	-	1,333
Due to other funds	-	-	-	-	-	-	-
Total liabilities	-	-	-	5,263	2,350	-	1,333
<u>Deferred Inflows of Resources</u>							
Unearned revenue	-	-	-	-	-	-	-
Total deferred inflows	-	-	-	-	-	-	-
<u>Fund Balances:</u>							
Restricted	274,087	900,252	-	646,915	413,496	6,544	195,548
Committed	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-
Total fund balances	<u>274,087</u>	<u>900,252</u>	<u>-</u>	<u>646,915</u>	<u>413,496</u>	<u>6,544</u>	<u>195,548</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 274,087</u>	<u>900,252</u>	<u>-</u>	<u>652,178</u>	<u>415,846</u>	<u>6,544</u>	<u>196,881</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	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	\$ 395,159	592,525	126,709	52,768	270	8,686	3,440	20,688
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	2,672	7,036	324	414	-	480	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 397,831</u>	<u>599,561</u>	<u>127,033</u>	<u>53,182</u>	<u>270</u>	<u>9,166</u>	<u>3,440</u>	<u>20,688</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 258	4,784	-	-	-	-	-	-
Accrued payroll	551	90	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>809</u>	<u>4,874</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	397,022	594,687	127,033	53,182	270	9,166	3,440	20,688
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>397,022</u>	<u>594,687</u>	<u>127,033</u>	<u>53,182</u>	<u>270</u>	<u>9,166</u>	<u>3,440</u>	<u>20,688</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 397,831</u>	<u>599,561</u>	<u>127,033</u>	<u>53,182</u>	<u>270</u>	<u>9,166</u>	<u>3,440</u>	<u>20,688</u>

Combining Balance Sheet
November 30, 2019

	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	\$ 271,679	39,515	400,847	75,926	71,434	78,819	4,331	128,281
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	12,328	2,260	28,133	3,517	-	1,351	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 284,007</u>	<u>41,775</u>	<u>428,980</u>	<u>79,443</u>	<u>71,434</u>	<u>80,170</u>	<u>4,331</u>	<u>128,281</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 1,292	8,223	9,302	-	-	-	-	-
Accrued payroll	4,854	-	3,649	940	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>6,146</u>	<u>8,223</u>	<u>12,951</u>	<u>940</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	277,861	33,552	416,029	78,503	71,434	80,170	4,331	128,281
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>277,861</u>	<u>33,552</u>	<u>416,029</u>	<u>78,503</u>	<u>71,434</u>	<u>80,170</u>	<u>4,331</u>	<u>128,281</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 284,007</u>	<u>41,775</u>	<u>428,980</u>	<u>79,443</u>	<u>71,434</u>	<u>80,170</u>	<u>4,331</u>	<u>128,281</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	County Reserve Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 69,479	3,865	313,969	-	117,266	-	120,574	6,351
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	14,805	1,664	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 69,479</u>	<u>3,865</u>	<u>313,969</u>	<u>14,805</u>	<u>118,930</u>	<u>-</u>	<u>120,574</u>	<u>6,351</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	14,805	871	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	-	-	14,805	871	-	-	-
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	-	-	-	-	-	-	-	-
Fund Balances:								
Restricted	69,479	3,865	313,969	-	118,059	-	120,574	6,351
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>69,479</u>	<u>3,865</u>	<u>313,969</u>	<u>-</u>	<u>118,059</u>	<u>-</u>	<u>120,574</u>	<u>6,351</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 69,479</u>	<u>3,865</u>	<u>313,969</u>	<u>14,805</u>	<u>118,930</u>	<u>-</u>	<u>120,574</u>	<u>6,351</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 1,877,109	61,356	584,392	10,898	24,758	20,062	54,044	53,156
Receivables:								
Due from State of Illinois	-	-	139,397	-	-	-	-	-
Notes receivable	167,524	-	-	-	-	-	-	-
Other receivables	-	3,136	11,775	950	-	250	2,086	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,044,633</u>	<u>64,492</u>	<u>735,564</u>	<u>11,848</u>	<u>24,758</u>	<u>20,312</u>	<u>56,130</u>	<u>53,156</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	152,182	601	-	-	-	-
Accrued payroll	-	112	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	-	112	152,182	601	-	-	-	-
Deferred Inflows of Resources								
Unearned revenue	-	-	74,100	-	-	-	-	-
Total deferred inflows	-	-	74,100	-	-	-	-	-
Fund Balances:								
Restricted	2,044,633	64,380	509,282	11,247	24,758	20,312	56,130	53,156
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>2,044,633</u>	<u>64,380</u>	<u>509,282</u>	<u>11,247</u>	<u>24,758</u>	<u>20,312</u>	<u>56,130</u>	<u>53,156</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 2,044,633</u>	<u>64,492</u>	<u>735,564</u>	<u>11,848</u>	<u>24,758</u>	<u>20,312</u>	<u>56,130</u>	<u>53,156</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds							
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	HIDTA Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 20,132	8,480	-	220,386	250	47,200	37,279	-
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	2,750	-	12,000	-	-	424	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 20,132</u>	<u>11,230</u>	<u>-</u>	<u>232,386</u>	<u>250</u>	<u>47,200</u>	<u>37,703</u>	<u>-</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 393	-	-	1,000	-	-	-	104,090
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	83,477
Total liabilities	<u>393</u>	<u>-</u>	<u>-</u>	<u>1,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>187,567</u>
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	19,739	11,230	-	231,386	250	47,200	37,703	-
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	(187,567)
Total fund balances	<u>19,739</u>	<u>11,230</u>	<u>-</u>	<u>231,386</u>	<u>250</u>	<u>47,200</u>	<u>37,703</u>	<u>(187,567)</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 20,132</u>	<u>11,230</u>	<u>-</u>	<u>232,386</u>	<u>250</u>	<u>47,200</u>	<u>37,703</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds						
	HAVA Grant Fund	County Drug Service Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 67,787	46	-	5,768	2,061	154,926	-
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	28,923	-	-	4,177	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 67,787</u>	<u>46</u>	<u>28,923</u>	<u>5,768</u>	<u>2,061</u>	<u>159,103</u>	<u>-</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>							
<u>Liabilities:</u>							
Accounts payable	\$ -	-	156	-	-	-	-
Accrued payroll	-	-	1,952	-	445	593	-
Due to other funds	-	-	69,086	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>71,194</u>	<u>-</u>	<u>445</u>	<u>593</u>	<u>-</u>
<u>Deferred Inflows of Resources</u>							
Unearned revenue	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Fund Balances:</u>							
Restricted	67,787	46	-	5,768	1,616	158,510	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	(42,271)	-	-	-	-
Total fund balances	<u>67,787</u>	<u>46</u>	<u>(42,271)</u>	<u>5,768</u>	<u>1,616</u>	<u>158,510</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 67,787</u>	<u>46</u>	<u>28,923</u>	<u>5,768</u>	<u>2,061</u>	<u>159,103</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	AAA Traffic Safety Equipment Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Juvenile Justice Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 100,000	1,637	-	-	100	50,307	39,024	181
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	15,450	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 100,000</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>65,757</u>	<u>39,024</u>	<u>181</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	-	-	-	-	-
Accrued payroll	-	-	-	936	-	-	-	-
Due to other funds	-	-	-	2,676	-	-	-	-
Total liabilities	-	-	-	3,612	-	-	-	-
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	-	-	-	-	-	-	-	-
Fund Balances:								
Restricted	100,000	1,637	-	-	100	65,757	39,024	181
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	(3,612)	-	-	-	-
Total fund balances	<u>100,000</u>	<u>1,637</u>	<u>-</u>	<u>(3,612)</u>	<u>100</u>	<u>65,757</u>	<u>39,024</u>	<u>181</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 100,000</u>	<u>1,637</u>	<u>-</u>	<u>-</u>	<u>100</u>	<u>65,757</u>	<u>39,024</u>	<u>181</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds						
	Tobacco Grant Fund	County Jail Medical Cost Fund	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Aurora Election Commission Dissolution Fund
<u>Assets</u>							
Cash, deposits and investments	\$ 965	248	-	99,331	168	70,000	-
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-
Total assets	<u>\$ 965</u>	<u>248</u>	<u>-</u>	<u>99,331</u>	<u>168</u>	<u>70,000</u>	<u>-</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	-	2,158	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-
Due to other funds	-	-	9,530	-	-	-	-
Total liabilities	-	-	11,688	-	-	-	-
Deferred Inflows of Resources							
Unearned revenue	-	-	-	-	-	-	-
Total deferred inflows	-	-	-	-	-	-	-
Fund Balances:							
Restricted	965	248	-	99,331	168	70,000	-
Committed	-	-	-	-	-	-	-
Unassigned	-	-	(11,688)	-	-	-	-
Total fund balances	<u>965</u>	<u>248</u>	<u>(11,688)</u>	<u>99,331</u>	<u>168</u>	<u>70,000</u>	<u>-</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 965</u>	<u>248</u>	<u>-</u>	<u>99,331</u>	<u>168</u>	<u>70,000</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2019

	Special Revenue Funds			Capital Projects Funds				
	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Courthouse Expansion Construction Fund	Public Safety Capital Improvement Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 575	4,468	7,502	1,467,569	113,553	1,361,420	-	444,473
Receivables:								
Due from State of Illinois	-	-	-	18,348	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-
Total assets	<u>\$ 575</u>	<u>4,468</u>	<u>7,502</u>	<u>1,485,917</u>	<u>113,553</u>	<u>1,361,420</u>	<u>-</u>	<u>444,473</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	15,035	359	2,384	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>15,035</u>	<u>359</u>	<u>2,384</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources								
Unearned revenue	-	-	-	-	-	-	-	-
Total deferred inflows	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Restricted	575	4,468	7,502	-	-	-	-	-
Committed	-	-	-	1,470,882	113,194	1,359,036	-	444,473
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>575</u>	<u>4,468</u>	<u>7,502</u>	<u>1,470,882</u>	<u>113,194</u>	<u>1,359,036</u>	<u>-</u>	<u>444,473</u>
Total liabilities, deferred inflows of resources, and fund balance	<u>\$ 575</u>	<u>4,468</u>	<u>7,502</u>	<u>1,485,917</u>	<u>113,553</u>	<u>1,361,420</u>	<u>-</u>	<u>444,473</u>

Combining Balance Sheet
November 30, 2019

		Debt Service Funds	
		Administrative Debt Service Fund	Jail Bond Debt Service Fund
<u>Assets</u>			
Cash, deposits and investments		\$ 137,812	6,882
Receivables:			
Due from State of Illinois		-	-
Notes receivable		-	-
Other receivables		-	-
Due from other funds		-	-
Total assets		<u>\$ 137,812</u>	<u>6,882</u>
<u>Liabilities, Deferred Liabilities of Resources, and Fund Balances</u>			
Liabilities:			
Accounts payable		\$ -	-
Accrued payroll		-	-
Due to other funds		-	-
Total liabilities		<u>-</u>	<u>-</u>
Deferred Inflows of Resources			
Unearned revenue		-	-
Total deferred inflows		<u>-</u>	<u>-</u>
Fund Balances:			
Restricted		137,812	6,882
Committed		-	-
Unassigned		-	-
Total fund balances		<u>137,812</u>	<u>6,882</u>
Total liabilities, deferred inflows of resources, and fund balance		<u>\$ 137,812</u>	<u>6,882</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, 2019

	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	\$ 5,087,157	-	499,433	1,497,671	-	-	-	183,654
Intergovernmental revenue	5,770,799	-	126,355	62,500	1,962,358	-	-	-
Revenue from services, fines, and forfeitures	2,251,887	256,109	-	133,580	-	185,371	-	-
Interest	38,491	-	9	25	6,070	-	-	3
Other revenue	281,743	7,011	-	56,893	-	-	-	-
Total revenues	13,430,077	263,120	625,797	1,750,669	1,968,428	185,371	-	183,657
Expenditures:								
Current:								
General control and administration	3,837,614	-	-	-	-	-	-	-
Public safety	3,542,137	154,050	-	-	-	-	-	-
Judiciary and court related	1,258,802	-	-	-	-	336,669	-	-
County development	31,159	-	-	-	-	-	30,959	-
Corrections	105,533	-	-	-	-	-	-	-
Highways and bridges	5,326,422	-	278,233	1,556,751	3,408,511	-	-	-
Public health	421,592	-	-	-	-	-	-	-
Education	183,657	-	-	-	-	-	-	183,657
Debt service:								
Principal	1,296,371	-	-	21,371	-	-	-	-
Interest	227,692	-	-	3,043	-	-	-	-
Fiscal agent fees	155,846	-	-	-	-	-	-	-
Capital outlay	179,402	-	-	176,632	-	-	-	-
Total expenditures	16,566,227	154,050	278,233	1,757,797	3,408,511	336,669	30,959	183,657
Excess (deficiency) of revenues over (under) expenditures	(3,136,150)	109,070	347,564	(7,128)	(1,440,083)	(151,298)	(30,959)	-
Other financing sources (uses):								
Refunding bond proceeds	6,010,000	-	-	-	-	-	-	-
Refunding bond premiums	463,279	-	-	-	-	-	-	-
Transfer to escrow agent	(6,383,643)	-	-	-	-	-	-	-
Transfers in	3,726,567	-	-	-	-	-	29,491	-
Transfers out	(1,453,582)	(66,400)	-	(75,000)	-	(47,740)	-	-
Total other financing sources (uses)	2,362,621	(66,400)	-	(75,000)	-	(47,740)	29,491	-
Net change in fund balance	(773,529)	42,670	347,564	(82,128)	(1,440,083)	(199,038)	(1,468)	-
Fund balance (deficit), beginning of year	16,008,324	181,673	874,986	282,015	2,474,639	327,805	19,142	-
Fund balance (deficit), end of year	\$ 15,234,795	224,343	1,222,550	199,887	1,034,556	128,767	17,674	-

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, 2019

	Special Revenue Funds						Child Support Collection Fund
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	
Revenues:							
Property taxes	\$ -	1,240,855	930,560	370,234	-	15,153	-
Intergovernmental revenue	-	-	-	-	-	-	6,468
Revenue from services, fines, and forfeitures	8,860	-	-	-	183,774	-	52,391
Interest	-	22	15	6	-	-	-
Other revenue	-	46,440	-	-	-	-	-
Total revenues	8,860	1,287,317	930,575	370,240	183,774	15,153	58,859
Expenditures:							
Current:							
General control and administration	-	1,147,146	-	244,257	225,127	-	-
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	84,826
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	118,165	-	-	18,101	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	-	1,147,146	118,165	244,257	225,127	18,101	84,826
Excess (deficiency) of revenues over (under) expenditures	8,860	140,171	812,410	125,983	(41,353)	(2,948)	(25,967)
Other financing sources (uses):							
Refunding bond proceeds	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-
Transfers in	-	14,805	-	-	-	-	-
Transfers out	-	-	(812,410)	(47,484)	-	-	-
Total other financing sources (uses)	-	14,805	(812,410)	(47,484)	-	-	-
Net change in fund balance	8,860	154,976	-	78,499	(41,353)	(2,948)	(25,967)
Fund balance (deficit), beginning of year	265,227	745,276	-	568,416	454,849	9,492	221,515
Fund balance (deficit), end of year	\$ 274,087	900,252	-	646,915	413,496	6,544	195,548

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, 2019

	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	\$ -	-	-	-	349,597	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	117,663	144,788	22,464	11,766	-	-	-	16,330
Interest	-	-	-	-	5	-	-	-
Other revenue	-	-	-	-	-	9,077	1,220	-
Total revenues	117,663	144,788	22,464	11,766	349,602	9,077	1,220	16,330
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	14,521
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	101,284	181,714	20,170	6,139	-	-	-	-
County development	-	-	-	-	-	-	200	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	284,657	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	101,284	181,714	20,170	6,139	284,657	-	200	14,521
Excess (deficiency) of revenues over (under) expenditures	16,379	(36,926)	2,294	5,627	64,945	9,077	1,020	1,809
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	217	-	-	-	-	-	-
Transfers out	(70,000)	(50,000)	-	-	(64,676)	-	-	-
Total other financing sources (uses)	(70,000)	(49,783)	-	-	(64,676)	-	-	-
Net change in fund balance	(53,621)	(86,709)	2,294	5,627	269	9,077	1,020	1,809
Fund balance (deficit), beginning of year	450,643	681,396	124,739	47,555	1	89	2,420	18,879
Fund balance (deficit), end of year	\$ 397,022	594,687	127,033	53,182	270	9,166	3,440	20,688

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, 2019

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	Sheriff Prev. Alcohol/Crime Violence Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	4,412	-
Revenue from services, fines, and forfeitures	159,177	62,712	312,134	38,814	-	17,662	-	19,080
Interest	-	-	-	-	3,098	-	8	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	159,177	62,712	312,134	38,814	3,098	17,662	4,420	19,080
Expenditures:								
Current:								
General control and administration	-	-	315,183	48,876	-	-	2,818	-
Public safety	-	-	-	-	-	16,039	-	-
Judiciary and court related	276,881	53,025	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	276,881	53,025	315,183	48,876	-	16,039	2,818	-
Excess (deficiency) of revenues over (under) expenditures	(117,704)	9,687	(3,049)	(10,062)	3,098	1,623	1,602	19,080
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	(66,866)	-	-	-	-	-
Total other financing sources (uses)	-	-	(66,866)	-	-	-	-	-
Net change in fund balance	(117,704)	9,687	(69,915)	(10,062)	3,098	1,623	1,602	19,080
Fund balance (deficit), beginning of year	395,565	23,865	485,944	88,565	68,336	78,547	2,729	109,201
Fund balance (deficit), end of year	\$ 277,861	33,552	416,029	78,503	71,434	80,170	4,331	128,281

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, 2019

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	State Pet Population Fund	Transportation Alternatives Program Fund	County Reserve Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	11,355
Revenue from services, fines, and forfeitures	-	-	-	164,691	-	-	-	-
Interest	20	-	-	-	17,334	-	-	3
Other revenue	-	-	6,000	-	-	-	-	25,391
Total revenues	20	-	6,000	164,691	17,334	-	-	36,749
Expenditures:								
Current:								
General control and administration	1,446	-	-	164,691	-	-	-	-
Public safety	-	-	-	-	7,221	-	-	9,298
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	80,000	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	1,446	-	-	164,691	7,221	-	80,000	9,298
Excess (deficiency) of revenues over (under) expenditures	(1,426)	-	6,000	-	10,113	-	(80,000)	27,451
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	50,000	-
Transfers out	-	-	(14,000)	-	-	(12,375)	-	(83,199)
Total other financing sources (uses)	-	-	(14,000)	-	-	(12,375)	50,000	(83,199)
Net change in fund balance	(1,426)	-	(8,000)	-	10,113	(12,375)	(30,000)	(55,748)
Fund balance (deficit), beginning of year	70,905	3,865	321,969	-	107,946	12,375	150,574	62,099
Fund balance (deficit), end of year	\$ 69,479	3,865	313,969	-	118,059	-	120,574	6,351

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, 2019

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Kendall County Area Transit Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	1,464,879	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	25,095	-	10,250	14,552	1,962	12,428	14,560
Interest	7,576	-	424	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	7,576	25,095	1,465,303	10,250	14,552	1,962	12,428	14,560
Expenditures:								
Current:								
General control and administration	-	-	1,287,585	8,050	-	-	-	-
Public safety	-	-	-	-	-	-	-	12,199
Judiciary and court related	-	6,109	-	-	-	-	22,735	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	6,109	1,287,585	8,050	-	-	22,735	12,199
Excess (deficiency) of revenues over (under) expenditures	7,576	18,986	177,718	2,200	14,552	1,962	(10,307)	2,361
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	51,000	-	-	-	-	-
Transfers out	(4,491)	-	(6,825)	-	-	-	-	-
Total other financing sources (uses)	(4,491)	-	44,175	-	-	-	-	-
Net change in fund balance	3,085	18,986	221,893	2,200	14,552	1,962	(10,307)	2,361
Fund balance (deficit), beginning of year	2,041,548	45,394	287,389	9,047	10,206	18,350	66,437	50,795
Fund balance (deficit), end of year	\$ 2,044,633	64,380	509,282	11,247	24,758	20,312	56,130	53,156

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, 2019

	Special Revenue Funds							HIDTA Grant Fund
	Animal Medical Care Fund	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	1,463	-	-	-	-	1,688,055
Revenue from services, fines, and forfeitures	-	5,500	-	168,534	-	5,500	4,344	-
Interest	-	-	-	59	-	267	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	-	5,500	1,463	168,593	-	5,767	4,344	1,688,055
Expenditures:								
Current:								
General control and administration	-	-	390	-	-	-	-	-
Public safety	5,603	-	-	-	-	3,949	-	1,817,708
Judiciary and court related	-	-	-	-	-	-	2,790	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	100,288	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	5,603	-	390	100,288	-	3,949	2,790	1,817,708
Excess (deficiency) of revenues over (under) expenditures	(5,603)	5,500	1,073	68,305	-	1,818	1,554	(129,653)
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(5,603)	5,500	1,073	68,305	-	1,818	1,554	(129,653)
Fund balance (deficit), beginning of year	25,342	5,730	(1,073)	163,081	250	45,382	36,149	(57,914)
Fund balance (deficit), end of year	\$ 19,739	11,230	-	231,386	250	47,200	37,703	(187,567)

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, 2019

	Special Revenue Funds						
	HAVA Grant Fund	County Drug Service Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	72,616	-	174,397	-	-	-	13,400
Revenue from services, fines, and forfeitures	-	1,019	920	14,088	39,833	24,818	-
Interest	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-
Total revenues	72,616	1,019	175,317	14,088	39,833	24,818	13,400
Expenditures:							
Current:							
General control and administration	7,791	-	-	-	-	32,705	-
Public safety	-	-	-	-	32,749	-	-
Judiciary and court related	-	-	153,060	-	-	-	13,400
County development	-	-	-	-	-	-	-
Corrections	-	-	-	5,245	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	7,791	-	153,060	5,245	32,749	32,705	13,400
Excess (deficiency) of revenues over (under) expenditures	64,825	1,019	22,257	8,843	7,084	(7,887)	-
Other financing sources (uses):							
Refunding bond proceeds	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-
Transfers in	-	-	8,991	-	-	-	-
Transfers out	-	(1,158)	(30,958)	-	-	-	-
Total other financing sources (uses)	-	(1,158)	(21,967)	-	-	-	-
Net change in fund balance	64,825	(139)	290	8,843	7,084	(7,887)	-
Fund balance (deficit), beginning of year	2,962	185	(42,561)	(3,075)	(5,468)	166,397	-
Fund balance (deficit), end of year	\$ 67,787	46	(42,271)	5,768	1,616	158,510	-

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, 2019

	Special Revenue Funds							
	County Election Fund	Drug Forfeitures Fund	AAA Traffic Safety Equipment Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Juvenile Justice Grant Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	1,637	18,000	-	-	15,450	30,990	1
Total revenues	-	1,637	18,000	-	-	15,450	30,990	1
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	8,591	10,916	4,301
Public safety	-	-	18,000	3,612	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	-	18,000	3,612	-	8,591	10,916	4,301
Excess (deficiency) of revenues over (under) expenditures	-	1,637	-	(3,612)	-	6,859	20,074	(4,300)
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	100,000	-	-	-	100	58,898	18,950	4,481
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	100,000	-	-	-	100	58,898	18,950	4,481
Net change in fund balance	100,000	1,637	-	(3,612)	100	65,757	39,024	181
Fund balance (deficit), beginning of year	-	-	-	-	-	-	-	-
Fund balance (deficit), end of year	\$ 100,000	1,637	-	(3,612)	100	65,757	39,024	181

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, 2019

	Special Revenue Funds						
	Tobacco Grant Fund	County Jail Medical Cost Fund	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Aurora Election Commission Dissolution Fund
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	20	-	-	168	-	-
Interest	-	-	-	-	-	-	-
Other revenue	770	228	-	-	-	-	-
Total revenues	770	248	-	-	168	-	-
Expenditures:							
Current:							
General control and administration	575	-	11,688	-	-	-	24,153
Public safety	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	669	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-
Total expenditures	575	-	11,688	669	-	-	24,153
Excess (deficiency) of revenues over (under) expenditures	195	248	(11,688)	(669)	168	-	(24,153)
Other financing sources (uses):							
Refunding bond proceeds	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-
Transfers in	770	-	-	100,000	-	70,000	-
Transfers out	-	-	-	-	-	-	-
Total other financing sources (uses)	770	-	-	100,000	-	70,000	-
Net change in fund balance	965	248	(11,688)	99,331	168	70,000	(24,153)
Fund balance (deficit), beginning of year	-	-	-	-	-	-	24,153
Fund balance (deficit), end of year	\$ 965	248	(11,688)	99,331	168	70,000	-

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2019

	Special Revenue Funds			Capital Projects Funds				
	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Courthouse Expansion Construction Fund	Public Safety Capital Improvement Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	8,045	-	6,752	167,744	-	-	-	-
Revenue from services, fines, and forfeitures	-	930	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	48,235
Total revenues	8,045	930	6,752	167,744	-	-	-	48,235
Expenditures:								
Current:								
General control and administration	-	-	730	276,074	-	-	-	-
Public safety	-	-	-	-	38,092	-	-	1,423,617
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	2,927	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	386	2,384	-	-
Total expenditures	2,927	-	730	276,074	38,478	2,384	-	1,423,617
Excess (deficiency) of revenues over (under) expenditures	5,118	930	6,022	(108,330)	(38,478)	(2,384)	-	(1,375,382)
Other financing sources (uses):								
Refunding bond proceeds	-	-	-	-	-	-	-	-
Refunding bond premiums	-	-	-	-	-	-	-	-
Transfer to escrow agent	-	-	-	-	-	-	-	-
Transfers in	-	-	-	150,000	10,000	1,175,000	-	325,000
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	150,000	10,000	1,175,000	-	325,000
Net change in fund balance	5,118	930	6,022	41,670	(28,478)	1,172,616	-	(1,050,382)
Fund balance (deficit), beginning of year	(4,543)	3,538	1,480	1,429,212	141,672	186,420	-	1,494,855
Fund balance (deficit), end of year	\$ 575	4,468	7,502	1,470,882	113,194	1,359,036	-	444,473

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, 2019

	Debt Service Funds	
	Administrative Debt Service Fund	Jail Bond Debt Service Fund
Revenues:		
Property taxes	\$ -	-
Intergovernmental revenue	-	-
Revenue from services, fines, and forfeitures	-	-
Interest	996	2,551
Other revenue	14,400	-
Total revenues	15,396	2,551
Expenditures:		
Current:		
General control and administration	-	-
Public safety	-	-
Judiciary and court related	-	-
County development	-	-
Corrections	-	-
Highways and bridges	-	-
Public health	-	-
Education	-	-
Debt service:		
Principal	180,000	1,095,000
Interest	83,376	141,273
Fiscal agent fees	77,686	78,160
Capital outlay	-	-
Total expenditures	341,062	1,314,433
Excess (deficiency) of revenues over (under) expenditures	(325,666)	(1,311,882)
Other financing sources (uses):		
Refunding bond proceeds	2,800,000	3,210,000
Refunding bond premiums	277,301	185,978
Transfer to escrow agent	(3,029,571)	(3,354,072)
Transfers in	285,814	1,273,050
Transfers out	-	-
Total other financing sources (uses)	333,544	1,314,956
Net change in fund balance	7,878	3,074
Fund balance (deficit), beginning of year	129,934	3,808
Fund balance (deficit), end of year	\$ 137,812	6,882

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 195,000	220,275	25,275	194,889
Fines and fees	28,000	21,834	(6,166)	23,847
Intact registration fee	10,000	14,000	4,000	8,715
Total revenues from services, fines, and forfeitures	233,000	256,109	23,109	227,451
Other revenue:				
Donations	5,000	6,959	1,959	3,196
Miscellaneous	300	52	(248)	77
Total other revenues	5,300	7,011	1,711	3,273
Total revenues	238,300	263,120	24,820	230,724
Expenditures:				
Salaries:				
Administrator	6,500	6,500	-	6,500
Other	58,092	64,380	6,288	46,268
Warden	50,219	50,220	1	49,270
Assistant Warden	30,597	130	(30,467)	29,532
Overtime	1,500	-	(1,500)	-
Supplies	1,500	1,130	(370)	1,640
Postage	1,400	1,181	(219)	1,302
Vehicle expense / gas	2,200	1,853	(347)	702
Equipment	3,500	1,342	(2,158)	1,157
Observation and disposal	500	175	(325)	270
Training	1,500	5,877	4,377	1,701
Telephone / pager	250	319	69	(231)
Microchip	2,000	928	(1,072)	1,326
Transportation, board care	10,000	17,068	7,068	5,491
Volunteers / public relations	1,000	123	(877)	-
Rabies tags	2,500	267	(2,233)	2,294
Uniforms	750	501	(249)	186
Kennel expenditures	-	1,056	1,056	-
Capital expenditures	2,500	1,000	(1,500)	1,322
Total expenditures	176,508	154,050	(22,458)	148,730
Excess (deficiency) of revenues over (under) expenditures	61,792	109,070	47,278	81,994

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers in:				
State Pet Population Fund	\$ -	12,375	12,375	-
Transfers out:				
General Fund	(60,078)	(51,257)	8,821	(66,461)
Building Fund	(10,000)	(10,000)	-	(10,000)
IMRF and Social Security Fund	(22,000)	(17,518)	4,482	(20,870)
Total other financing sources (uses)	<u>(92,078)</u>	<u>(66,400)</u>	<u>13,303</u>	<u>(97,331)</u>
Net change in fund balance	<u>\$ (30,286)</u>	<u>42,670</u>	<u>60,581</u>	<u>(15,337)</u>
Fund balance, beginning of year		<u>181,673</u>		<u>197,010</u>
Fund balance, end of year		<u>\$ 224,343</u>		<u>181,673</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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 500,000	499,433	(567)	498,983
Intergovernmental:				
State and municipal reimbursements	-	98,786	98,786	35,624
Township bridge reimbursement	-	27,569	27,569	214,224
Total intergovernmental	-	126,355	126,355	249,848
Interest	-	9	9	51
Total revenues	500,000	625,797	125,797	748,882
Expenditures:				
Township bridge program	-	-	-	256,598
Construction of bridges	1,125,000	278,233	(846,767)	992,787
Total expenditures	1,125,000	278,233	(846,767)	1,249,385
Excess (deficiency) of revenues over (under) expenditures	(625,000)	347,564	972,564	(500,503)
Net change in fund balance	\$ (625,000)	347,564	972,564	(500,503)
Fund balance, beginning of year		874,986		1,375,489
Fund balance, end of year		\$ 1,222,550		874,986

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ 1,500,000	1,497,671	(2,329)	1,497,248
Intergovernmental - federal salary reimb.	62,500	62,500	-	62,500
Revenues from services, fines, and forfeitures:				
Engineering fees	60,000	88,594	28,594	64,690
Overweight permits	40,000	44,986	4,986	43,076
Total revenues from services, fines, and forfeitures	100,000	133,580	33,580	107,766
Other revenue - miscellaneous	50,000	56,893	6,893	45,499
Interest	-	25	25	152
Total revenues	1,712,500	1,750,669	38,169	1,713,165
Expenditures:				
Salaries:				
Superintendent	125,000	125,000	-	118,607
Other	608,632	607,853	(779)	591,649
Overtime	50,000	83,652	33,652	71,774
Temporary salaries	55,000	44,605	(10,395)	62,772
Utilities	1,000	1,095	95	1,097
Cellular phones	3,000	2,714	(286)	2,722
Mileage	1,000	-	(1,000)	149
Office supplies	3,000	3,650	650	3,083
Freight and postage	1,500	1,565	65	1,638
Equipment and maintenance	95,000	125,674	30,674	101,311
Building and grounds maintenance	50,000	34,780	(15,220)	59,674
Dues and conferences	5,000	3,749	(1,251)	2,300
Gasoline and oil	85,000	76,459	(8,541)	76,555
Street lights and maintenance	25,000	24,561	(439)	23,390
Highway maintenance material	250,000	321,501	71,501	141,833
Pavement and striping	35,000	25,404	(9,596)	40,016
Traffic signal maintenance	25,000	8,132	(16,868)	5,645
Sign supplies	30,000	43,807	13,807	32,878
Clothing allowance	2,500	2,450	(50)	2,450
Road and bridge maintenance	50,000	18,629	(31,371)	55,589
Engineering supplies	5,000	1,471	(3,529)	945

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Expenditures (continued):				
Debt service:				
Principal	\$ -	21,371	21,371	22,839
Interest	-	3,043	3,043	3,904
Capital equipment	200,000	176,632	(23,368)	157,577
Total expenditures	1,705,632	1,757,797	52,165	1,580,397
Excess (deficiency) of revenues over (under) expenditures	6,868	(7,128)	(52,140)	132,768
Other financing sources (uses):				
Transfers out:				
Building Fund	(75,000)	(75,000)	-	(75,000)
Total other financing sources (uses)	(75,000)	(75,000)	-	(75,000)
Net change in fund balance	\$ (68,132)	(82,128)	(52,140)	57,768
Fund balance, beginning of year		282,015		224,247
Fund balance, end of year		\$ 199,887		282,015

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
State allotments	\$ 1,500,000	1,890,845	390,845	1,541,584
County consolidated program	277,000	71,513	(205,487)	418,347
Total intergovernmental	1,777,000	1,962,358	185,358	1,959,931
Interest	2,000	6,070	4,070	5,234
Total revenues	1,779,000	1,968,428	189,428	1,965,165
Expenditures:				
Road construction and maintenance	2,500,000	3,408,511	908,511	1,155,125
Total expenditures	2,500,000	3,408,511	908,511	1,155,125
Net change in fund balance	\$ (721,000)	(1,440,083)	(719,083)	810,040
Fund balance, beginning of year		2,474,639		1,664,599
Fund balance, end of year		\$ 1,034,556		2,474,639

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 150,000	185,371	35,371	205,275
Total revenues	150,000	185,371	35,371	205,275
Expenditures:				
Salaries	72,144	69,334	(2,810)	66,585
Court automation costs	250,000	267,335	17,335	195,135
Total expenditures	322,144	336,669	14,525	261,720
Excess (deficiency) of revenues over (under) expenditures	(172,144)	(151,298)	20,846	(56,445)
Other financing sources (uses):				
Transfers out:				
General Fund	(47,740)	(47,740)	-	(91,350)
Total other financing sources (uses)	(47,740)	(47,740)	-	(91,350)
Net change in fund balance	\$ (219,884)	(199,038)	20,846	(147,795)
Fund balance, beginning of year		327,805		475,600
Fund balance, end of year		\$ 128,767		327,805

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Other revenue - fundraising events	\$ 1,640	-	(1,640)	-
Total revenues	1,640	-	(1,640)	-
Expenditures:				
Salaries	25,000	24,038	(962)	18,700
Mileage	350	27	(323)	551
Supplies	200	174	(26)	49
Printing and publications	-	-	-	-
Postage	200	-	(200)	-
Dues	8,000	6,720	(1,280)	7,700
Conferences	500	-	(500)	836
Travel	250	-	(250)	38
Advertising and publicity	550	-	(550)	-
Fundraising events expenditures	300	-	(300)	-
Total expenditures	35,350	30,959	(4,391)	27,874
Excess (deficiency) of revenues over (under) expenditures	(33,710)	(30,959)	2,751	(27,874)
Other financing sources (uses):				
Transfers in:				
REDC	4,491	4,491	-	4,804
General Fund	25,000	25,000	-	25,000
Total other financing sources (uses)	29,491	29,491	-	29,804
Net change in fund balance	\$ (4,219)	(1,468)	2,751	1,930
Fund balance, beginning of year		19,142		17,212
Fund balance, end of year		\$ 17,674		19,142

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	183,800	183,654	(146)	187,191
Interest	-	3	3	19
Total revenues	183,800	183,657	(143)	187,210
Expenditures:				
Distributions to Kendall County Extension	183,800	183,657	(143)	187,212
Total expenditures	183,800	183,657	(143)	187,212
Net change in fund balance	\$ -	-	-	(2)
Fund balance, beginning of year		-		2
Fund balance, end of year		\$ -		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	8,860	(1,140)	11,280
Total revenues	10,000	8,860	(1,140)	11,280
Expenditures:				
Total expenditures	5,000	-	(5,000)	-
Net change in fund balance	\$ 5,000	8,860	3,860	11,280
Fund balance, beginning of year		265,227		253,947
Fund balance, end of year		\$ 274,087		265,227

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ 1,242,780	1,240,855	(1,925)	1,181,534
Other revenue - miscellaneous	73,563	46,440	(27,123)	116,602
Interest	10	22	12	117
Total revenues	<u>1,316,353</u>	<u>1,287,317</u>	<u>(29,036)</u>	<u>1,298,253</u>
Expenditures:				
Other expenditures	147,000	68,830	(78,170)	55,860
Liability insurance program	550,000	375,000	(175,000)	500,000
Broker fee expense	49,500	49,000	(500)	-
Insurance premiums and claims	733,387	654,316	(79,071)	694,496
Total expenditures	<u>1,479,887</u>	<u>1,147,146</u>	<u>(332,741)</u>	<u>1,250,356</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(163,534)</u>	<u>140,171</u>	<u>303,705</u>	<u>47,897</u>
Other financing sources (uses):				
Transfers in:				
Kendall Area Transit	6,825	6,825	-	5,905
Veterans' Assistance Commission	7,980	7,980	-	5,500
Total other financing sources (uses)	<u>14,805</u>	<u>14,805</u>	<u>-</u>	<u>11,405</u>
Net change in fund balance	<u>\$ (148,729)</u>	<u>154,976</u>	<u>303,705</u>	<u>59,302</u>
Fund balance, beginning of year		<u>745,276</u>		<u>685,974</u>
Fund balance, end of year		<u>\$ 900,252</u>		<u>745,276</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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 932,000	930,560	(1,440)	930,231
Interest	-	15	15	92
Total revenues	932,000	930,575	(1,425)	930,323
Expenditures:				
A.I.D.	28,000	27,755	(245)	25,956
Open Door	32,000	31,968	(32)	31,910
Mutual Ground	40,000	39,960	(40)	38,981
CASA-Kendall County	10,000	9,990	(10)	6,171
Senior Services	-	-	-	6,978
Day One Network	5,500	5,495	(5)	5,024
Nami	-	-	-	465
Celebrate Differences	-	-	-	-
Fox Valley Older Adults	3,000	2,997	(3)	2,977
Operating expense	500	-	(500)	-
Total expenditures	119,000	118,165	(835)	118,462
Excess (deficiency) of revenues over (under) expenditures	813,000	812,410	(590)	811,861
Other financing sources (uses):				
Transfers out:				
Health and Human Services	(804,000)	(803,202)	798	(802,599)
Drug Court	(9,000)	(8,991)	9	(8,807)
Probation Court Services	-	(217)	(217)	(465)
Total other financing sources (uses)	(813,000)	(812,410)	590	(811,871)
Net change in fund balance	\$ -	-	-	(10)
Fund balance, beginning of year		-		10
Fund balance, end of year		\$ -		-

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ 370,800	370,234	(566)	368,937
Interest	-	6	6	40
Total revenues	370,800	370,240	(560)	368,977
Expenditures:				
Salaries:				
Superintendent	60,000	60,039	39	57,255
Office administrator	44,000	44,028	28	18,387
Other	41,000	37,823	(3,177)	39,795
Drivers	35,000	24,307	(10,693)	24,912
Trainee	-	-	-	19,050
Office Expense	2,000	2,080	80	1,892
Report fee and membership	400	425	25	518
Training	1,000	1,764	764	1,131
Professional services	3,000	3,236	236	1,414
Equipment maintenance	3,800	2,028	(1,772)	2,496
Fuel	6,400	5,054	(1,346)	4,057
Computer software	5,000	8,625	3,625	94
Mental health	1,000	354	(646)	623
Veterans' relief	44,000	21,700	(22,300)	38,400
Utility assistance	8,500	323	(8,177)	8,629
Food assistance	26,000	13,000	(13,000)	13,045
Veterans/widow emergency assistance	3,000	2,338	(662)	1,450
Advertising	6,000	2,525	(3,475)	5,110
Vehicles - I-Pass	800	382	(418)	500
Vehicles maintenance	5,000	5,085	85	2,723
Equipment and furniture	100	-	(100)	-
Cellular phones	-	1,425	1,425	-
Lodging and meal allowance	5,800	5,764	(36)	5,561
Mileage	500	502	2	-
Certification and continuing education	1,200	1,450	250	940
Illinois unemployment insurance	3,000	-	(3,000)	-
Travel	1,500	-	(1,500)	2,063
Total expenditures	308,000	244,257	(63,743)	250,045
Excess (deficiency) of revenues over (under) expenditures	62,800	125,983	63,183	118,932

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (27,187)	(28,356)	(1,169)	(27,846)
Liability Insurance Fund	(7,980)	(7,980)	-	(5,500)
Social Security Fund	(13,750)	(11,148)	2,602	(11,636)
Total other financing sources (uses)	<u>(48,917)</u>	<u>(47,484)</u>	<u>1,433</u>	<u>(44,982)</u>
Net change in fund balance	<u>\$ 13,883</u>	<u>78,499</u>	<u>64,616</u>	<u>73,950</u>
Fund balance, beginning of year		<u>568,416</u>		<u>494,466</u>
Fund balance, end of year		<u>\$ 646,915</u>		<u>568,416</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 180,500	183,774	3,274	175,710
Total revenues	180,500	183,774	3,274	175,710
Expenditures:				
Salaries	154,440	144,996	(9,444)	139,280
Document storage expenditures	100,000	80,131	(19,869)	84,039
Total expenditures	254,440	225,127	(29,313)	223,319
Net change in fund balance	\$ (73,940)	(41,353)	32,587	(47,609)
Fund balance, beginning of year		454,849		502,458
Fund balance, end of year		\$ 413,496		454,849

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Property taxes	\$ 15,000	15,153	153	15,112
Interest	-	-	-	1
Total revenues	15,000	15,153	153	15,113
Expenditures:				
Public health services	15,000	18,101	3,101	12,865
Total expenditures	15,000	18,101	3,101	12,865
Net change in fund balance	\$ -	(2,948)	(2,948)	2,248
Fund balance, beginning of year		9,492		7,244
Fund balance, end of year		\$ 6,544		9,492

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 51,000	52,391	1,391	51,632
Intergovernmental revenue:				
State interface funding	6,000	6,468	468	2,730
Total revenues	<u>57,000</u>	<u>58,859</u>	<u>1,859</u>	<u>54,362</u>
Expenditures:				
Salaries	103,855	67,652	(36,203)	61,600
Postage	1,000	1,280	280	1,003
Office supplies	2,000	-	(2,000)	926
Equipment maintenance	16,000	15,894	(106)	15,431
Miscellaneous	20,000	-	(20,000)	-
Total expenditures	<u>142,855</u>	<u>84,826</u>	<u>(58,029)</u>	<u>78,960</u>
Net change in fund balance	<u>\$ (85,855)</u>	<u>(25,967)</u>	<u>59,888</u>	<u>(24,598)</u>
Fund balance, beginning of year		<u>221,515</u>		<u>246,113</u>
Fund balance, end of year		<u>\$ 195,548</u>		<u>221,515</u>

COUNTY OF KENDALL, ILLINOIS
 COURT SECURITY FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ 170,000	117,663	(52,337)	179,429
Total revenues	170,000	117,663	(52,337)	179,429
Expenditures:				
Court security expenditures	197,347	64,975	(132,372)	26,900
Dues	484	128	(356)	212
Salaries	65,000	19,493	(45,507)	13,363
Overtime	18,000	16,688	(1,312)	8,021
Total expenditures	280,831	101,284	(179,547)	48,496
Excess (deficiency) of revenues over (under) expenditures	(110,831)	16,379	127,210	130,933
Other financing sources (uses):				
Transfers out:				
General Fund	(70,000)	(70,000)	-	(80,000)
Total other financing sources (uses)	(70,000)	(70,000)	-	(80,000)
Net change in fund balance	\$ (180,831)	(53,621)	127,210	50,933
Fund balance, beginning of year		450,643		399,710
Fund balance, end of year		\$ 397,022		450,643

COUNTY OF KENDALL, ILLINOIS
 PROBATION SERVICES FEE FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 110,000	94,618	(15,382)	112,575
Domestic violence	15,000	22,142	7,142	30,136
Electronic monitoring	25,000	19,130	(5,870)	23,536
Drug testing	2,000	2,272	272	995
Offset training fee	-	1,221	1,221	589
Parenting education program	-	200	200	200
Protective order violation fees	600	2,390	1,790	1,648
Underage drinking program	500	1,174	674	1,240
Equipment	-	1,641	1,641	-
Total revenues	<u>153,100</u>	<u>144,788</u>	<u>(8,312)</u>	<u>170,919</u>
Expenditures:				
Equipment	30,000	27,736	(2,264)	29,174
Contractual services	135,000	55,287	(79,713)	62,531
Electronic monitoring	40,000	48,310	8,310	51,758
Training	20,000	19,028	(972)	9,813
Drug testing	15,000	12,913	(2,087)	19,124
Dues / memberships	1,900	930	(970)	1,129
Software	30,000	17,510	(12,490)	9,974
Total expenditures	<u>271,900</u>	<u>181,714</u>	<u>(90,186)</u>	<u>183,503</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(118,800)</u>	<u>(36,926)</u>	<u>81,874</u>	<u>(12,584)</u>
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	-	217	217	465
Transfers out:				
General Fund	(50,000)	(50,000)	-	(37,000)
SS Fund	-	-	-	(3,149)
IMRF Fund	-	-	-	(4,133)
Total transfers out	<u>(50,000)</u>	<u>(50,000)</u>	<u>-</u>	<u>(44,282)</u>
Total other financing sources (uses)	<u>(50,000)</u>	<u>(49,783)</u>	<u>217</u>	<u>(43,817)</u>
Net change in fund balance	<u>\$ (168,800)</u>	<u>(86,709)</u>	<u>82,091</u>	<u>(56,401)</u>
Fund balance, beginning of year		<u>681,396</u>		<u>737,797</u>
Fund balance, end of year		<u>\$ 594,687</u>		<u>681,396</u>

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ 16,000	11,375	(4,625)	14,817
Drug fines forfeited / donations	11,000	11,089	89	26,556
Total revenues	<u>27,000</u>	<u>22,464</u>	<u>(4,536)</u>	<u>41,373</u>
Expenditures:	<u>25,090</u>	<u>20,170</u>	<u>(4,920)</u>	<u>30,896</u>
Total expenditures	<u>25,090</u>	<u>20,170</u>	<u>(4,920)</u>	<u>30,896</u>
Net change in fund balance	<u>\$ 1,910</u>	<u>2,294</u>	<u>384</u>	<u>10,477</u>
Fund balance, beginning of year		<u>124,739</u>		<u>114,262</u>
Fund balance, end of year		<u>\$ 127,033</u>		<u>124,739</u>

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

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 5,000	11,766	6,766	3,129
Total revenues	5,000	11,766	6,766	3,129
Expenditures:	25,000	6,139	(18,861)	6,808
Total expenditures	25,000	6,139	(18,861)	6,808
Net change in fund balance	\$ (20,000)	5,627	25,627	(3,679)
Fund balance, beginning of year		47,555		51,234
Fund balance, end of year		\$ 53,182		47,555

COUNTY OF KENDALL, ILLINOIS
 SENIOR CITIZENS' FUND

SCHEDULE C-21

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Property taxes	\$ 350,000	349,597	(403)	349,582
Interest	-	5	5	34
Total revenues	<u>350,000</u>	<u>349,602</u>	<u>(398)</u>	<u>349,616</u>
Expenditures:				
Fox Valley Older Adults	324,500	59,729	(264,771)	58,423
Prairie State Legal Services	-	9,189	9,189	8,996
Visiting Nurses Association	-	10,210	10,210	9,999
CNN	-	26,546	26,546	25,984
Village of Oswego	-	54,421	54,421	53,239
Senior Services Association, Inc.	-	124,562	124,562	121,828
Total expenditures	<u>324,500</u>	<u>284,657</u>	<u>(39,843)</u>	<u>278,469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>25,500</u>	<u>64,945</u>	<u>39,445</u>	<u>71,147</u>
Other financing sources (uses):				
Transfers in:				
General Fund	-	18,000	18,000	-
Transfers out:				
Kendall Area Transit	(25,500)	(25,500)	-	(25,500)
Health & Human Services	-	(57,176)	(57,176)	(55,948)
Total other financing sources (uses)	<u>(25,500)</u>	<u>(64,676)</u>	<u>(39,176)</u>	<u>(81,448)</u>
Net change in fund balance	<u>\$ -</u>	<u>269</u>	<u>269</u>	<u>(10,301)</u>
Fund balance, beginning of year		<u>1</u>		<u>10,302</u>
Fund balance, end of year		<u>\$ 270</u>		<u>1</u>

COUNTY OF KENDALL, ILLINOIS
 K9 DONATIONS FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues - donations	\$ 150	9,077	8,927	89
Total revenues	150	9,077	8,927	89
Expenditures:				
K-9 expenses	50	-	(50)	-
Total expenditures	50	-	(50)	-
Net change in fund balance	<u>\$ 100</u>	9,077	<u>8,977</u>	89
Fund balance, beginning of year		89		-
Fund balance, end of year		<u>\$ 9,166</u>		<u>89</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues	\$ 2,000	1,220	(780)	2,189
Total revenues	2,000	1,220	(780)	2,189
Expenditures:				
Restoration expenditures	10,000	200	(9,800)	8,746
Total expenditures	10,000	200	(9,800)	8,746
Net change in fund balance	\$ (8,000)	1,020	9,020	(6,557)
Fund balance, beginning of year		2,420		8,977
Fund balance, end of year		\$ 3,440		2,420

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 15,000	16,330	1,330	16,655
Total revenues	15,000	16,330	1,330	16,655
Expenditures:				
Salaries	9,000	4,097	(4,903)	4,761
Treasurer automation costs	17,000	10,424	(6,576)	8,454
Total expenditures	26,000	14,521	(11,479)	13,215
Net change in fund balance	\$ (11,000)	1,809	12,809	3,440
Fund balance, beginning of year		18,879		15,439
Fund balance, end of year		\$ 20,688		18,879

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-25

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 150,000	159,177	9,177	135,523
Total revenues	150,000	159,177	9,177	135,523
Expenditures:				
Salaries	271,790	260,010	(11,780)	242,174
Court document storage costs	87,000	16,871	(70,129)	19,633
Total expenditures	358,790	276,881	(81,909)	261,807
Net change in fund balance	\$ (208,790)	(117,704)	91,086	(126,284)
Fund balance, beginning of year		395,565		521,849
Fund balance, end of year		\$ 277,861		395,565

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 41,000	62,712	21,712	56,815
Total revenues	41,000	62,712	21,712	56,815
Expenditures:				
Salaries	-	96	96	9,575
Online services	33,955	30,130	(3,825)	34,858
Books and subscriptions	29,400	22,799	(6,601)	26,006
Total expenditures	63,355	53,025	(10,330)	70,439
Net change in fund balance	\$ (22,355)	9,687	32,042	(13,624)
Fund balance, beginning of year		23,865		37,489
Fund balance, end of year		\$ 33,552		23,865

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-27

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 300,000	312,134	12,134	297,694
Total revenues	300,000	312,134	12,134	297,694
Expenditures:				
Salaries	225,593	215,770	(9,823)	201,607
GIS expenditures	2,000	85	(1,915)	571
GIS mapping rectification	-	23,000	23,000	-
Contractual services	8,000	21,745	13,745	3,469
Office supplies	500	175	(325)	43
Postage	50	-	(50)	2
Plotter supplies	2,000	1,078	(922)	274
Software	50,000	36,373	(13,627)	40,682
Hardware	32,000	10,669	(21,331)	10,776
Central computer supplies	2,000	-	(2,000)	516
Dues and memberships	750	475	(275)	394
Cell phone	1,000	-	(1,000)	349
Internet	1,500	1,500	-	-
Mileage	500	1,119	619	-
Training	2,500	291	(2,209)	38
Conferences	3,000	2,903	(97)	-
Aerial reflight	-	-	-	29,500
Total expenditures	331,393	315,183	(16,210)	288,221
Excess (deficiency) of revenues over (under) expenditures	(31,393)	(3,049)	28,344	9,473
Other financing sources (uses):				
Transfers out:				
General Fund	(43,291)	(35,597)	7,694	(39,807)
IMRF / FICA	(35,250)	(31,269)	3,981	(29,861)
Total other financing sources (uses)	(78,541)	(66,866)	11,675	(69,668)
Net change in fund balance	\$ (109,934)	(69,915)	40,019	(60,195)
Fund balance, beginning of year		485,944		546,139
Fund balance, end of year		\$ 416,029		485,944

COUNTY OF KENDALL, ILLINOIS
 GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,814	814	37,373
Total revenues	38,000	38,814	814	37,373
Expenditures:				
Salaries	48,876	48,876	-	48,903
Total expenditures	48,876	48,876	-	48,903
Net change in fund balance	\$ (10,876)	(10,062)	814	(11,530)
Fund balance, beginning of year		88,565		100,095
Fund balance, end of year		\$ 78,503		88,565

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 250	3,098	2,848	376
Total revenues	250	3,098	2,848	376
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ 250</u>	<u>3,098</u>	<u>2,848</u>	<u>376</u>
Fund balance, beginning of year		<u>68,336</u>		<u>67,960</u>
Fund balance, end of year		<u>\$ 71,434</u>		<u>68,336</u>

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

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 19,983	17,662	(2,321)	14,681
Total revenues	19,983	17,662	(2,321)	14,681
Expenditures:				
Public safety equipment	16,675	16,039	(636)	6,193
Total expenditures	16,675	16,039	(636)	6,193
Net change in fund balance	\$ 3,308	1,623	(1,685)	8,488
Fund balance, beginning of year		78,547		70,059
Fund balance, end of year		\$ 80,170		78,547

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-31

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental revenues - grants and fees	\$ 5,000	4,412	(588)	6,277
Interest	-	8	8	2
Total revenues	5,000	4,420	(580)	6,279
Expenditures:				
Office equipment	-	-	-	1,100
Cell phone equipment	-	-	-	326
Vehicle equipment	-	-	-	1,440
Scene and investigation equipment	-	-	-	3,662
Morgue equipment	-	-	-	1,207
Expenditures	8,000	2,818	(5,182)	-
Total expenditures	8,000	2,818	(5,182)	7,735
Net change in fund balance	\$ (3,000)	1,602	4,602	(1,456)
Fund balance, beginning of year		2,729		4,185
Fund balance, end of year		\$ 4,331		2,729

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	19,080	(10,920)	26,400
Total revenues	30,000	19,080	(10,920)	26,400
Expenditures:				
Reimbursements	5,000	-	(5,000)	-
Total expenditures	5,000	-	(5,000)	-
Net change in fund balance	\$ 25,000	19,080	(5,920)	26,400
Fund balance, beginning of year		109,201		82,801
Fund balance, end of year		\$ 128,281		109,201

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest - bank	\$ -	20	20	20
Interest - loans	1,250	-	(1,250)	26
Total revenues	1,250	20	(1,230)	46
Expenditures:				
Loan administration	-	1,446	1,446	-
Total expenditures	-	1,446	1,446	-
Net change in fund balance	\$ 1,250	(1,426)	216	46
Fund balance, beginning of year		70,905		70,859
Fund balance, end of year		\$ 69,479		70,905

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Total revenues	\$ 1	-	(1)	-
Expenditures:				
Program expenditures	3,500	-	(3,500)	-
Total expenditures	3,500	-	(3,500)	-
Net change in fund balance	\$ (3,499)	-	3,499	-
Fund balance, beginning of year		3,865		3,865
Fund balance, end of year		\$ 3,865		3,865

COUNTY OF KENDALL, ILLINOIS
HIGHWAY-RESTRICTED FUND

SCHEDULE C-35

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	6,000	(4,000)	7,000
Total revenues	10,000	6,000	(4,000)	7,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation sales tax	(10,000)	(14,000)	(4,000)	(10,000)
Total other financing sources (uses)	(10,000)	(14,000)	(4,000)	(10,000)
Net change in fund balance	\$ -	(8,000)	(8,000)	(3,000)
Fund balance, beginning of year		321,969		324,969
Fund balance, end of year		\$ 313,969		321,969

COUNTY OF KENDALL, ILLINOIS
 RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 171,000	164,691	(6,309)	158,688
Total revenues	171,000	164,691	(6,309)	158,688
Expenditures:				
State of Illinois	171,000	164,691	(6,309)	158,688
Total expenditures	171,000	164,691	(6,309)	158,688
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year	\$ -	-		-

COUNTY OF KENDALL, ILLINOIS
 ANIMAL POPULATION CONTROL FUND

SCHEDULE C-37

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	17,334	5,334	10,855
Total revenues	12,000	17,334	5,334	10,855
Expenditures:				
Spay and neuter expenditures	9,500	7,221	(2,279)	9,497
Total expenditures	9,500	7,221	(2,279)	9,497
Excess (deficiency) of revenues over (under) expenditures	2,500	10,113	7,613	1,358
Other financing sources (uses):				
Transfers in:				
State Population Control	12,375	-	(12,375)	-
Total other financing sources (uses)	12,375	-	(12,375)	-
Net change in fund balance	\$ 14,875	10,113	(4,762)	1,358
Fund balance, beginning of year		107,946		106,588
Fund balance, end of year		\$ 118,059		107,946

COUNTY OF KENDALL, ILLINOIS
STATE PET POPULATION CONTROL FUND

SCHEDULE C-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 1,500	-	(1,500)	1,020
Total revenues	1,500	-	(1,500)	1,020
Expenditures:				
Remittance to state	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,500	-	(1,500)	1,020
Other financing sources (uses):				
Transfers out:				
Animal Control	-	(12,375)	(12,375)	-
Total other financing sources (uses)	-	(12,375)	(12,375)	-
Net change in fund balance	<u>\$ 1,500</u>	(12,375)	<u>(1,500)</u>	1,020
Fund balance, beginning of year		12,375		11,355
Fund balance, end of year		<u>\$ -</u>		<u>12,375</u>

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-39

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		2018	
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Path/sidewalk construction	100,000	80,000	(20,000)	34,900
Total expenditures	100,000	80,000	(20,000)	34,900
Excess (deficiency) of revenues over (under) expenditures	(100,000)	(80,000)	20,000	(34,900)
Other financing sources (uses):				
Transfers in:				
Sales tax	50,000	50,000	-	50,000
Total other financing sources (uses)	50,000	50,000	-	50,000
Net change in fund balance	<u>\$ (50,000)</u>	(30,000)	<u>20,000</u>	15,100
Fund balance, beginning of year		<u>150,574</u>		<u>135,474</u>
Fund balance, end of year		<u>\$ 120,574</u>		<u>150,574</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY RESERVE FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental revenue:				
Grant - IEMA	\$ 11,000	11,355	355	11,065
Drug court redeploy	-	-	-	-
Total intergovernmental revenue	11,000	11,355	355	11,065
Other revenue - miscellaneous	85,000	25,391	(59,609)	770
Interest	-	3	3	24
Total revenues	96,000	36,749	(59,251)	11,859
Expenditures:				
Salaries- enforcement	-	-	-	920
Nuclear grant expenditures	11,000	9,298	(1,702)	5,177
Miscellaneous	-	-	-	48,468
Total expenditures	11,000	9,298	(1,702)	54,565
Excess (deficiency) of revenues over (under) expenditures	85,000	27,451	(57,549)	(42,706)
Other financing sources (uses):				
Transfers out:				
Smoke Free Grant Fund	(105,919)	(100)	105,819	-
Nuclear Grant Fund	-	(58,898)	(58,898)	-
SCAAP Grant Fund	-	(18,950)	(18,950)	-
Juvenile Justice Fund	-	(4,481)	(4,481)	-
Tobacco Grant Fund	-	(770)	(770)	-
Total other financing sources (uses)	(105,919)	(83,199)	22,720	-
Net change in fund balance	\$ (20,919)	(55,748)	(34,829)	(42,706)
Fund balance, beginning of year		62,099		104,805
Fund balance, end of year		\$ 6,351		62,099

COUNTY OF KENDALL, ILLINOIS
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Application fees	\$ 1,000	-	(1,000)	-
Interest	44,906	7,576	(37,330)	11,374
Total revenues	45,906	7,576	(38,330)	11,374
Expenditures	532,000	-	(532,000)	440
Excess (deficiency) of revenues over (under) expenditures	(486,094)	7,576	493,670	10,934
Other financing sources (uses):				
Transfers out:				
EDC fund	(4,491)	(4,491)	-	(4,804)
Total other financing sources (uses)	(4,491)	(4,491)	-	(4,804)
Net change in fund balance	\$ (490,585)	3,085	493,670	6,130
Fund balance, beginning of year		2,041,548		2,035,418
Fund balance, end of year		\$ 2,044,633		2,041,548

COUNTY OF KENDALL, ILLINOIS
 CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 20,000	25,095	5,095	16,748
Total revenues	20,000	25,095	5,095	16,748
Expenditures:				
Expenses	4,000	1,760	(2,240)	2,859
Salaries	9,000	4,349	(4,651)	3,263
Total expenditures	13,000	6,109	(6,891)	6,122
Net change in fund balance	\$ 7,000	18,986	11,986	10,626
Fund balance, beginning of year		45,394		34,768
Fund balance, end of year		\$ 64,380		45,394

COUNTY OF KENDALL, ILLINOIS
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 51,000	41,846	(9,154)	53,345
Grants - IL DOAP	700,000	1,233,046	533,046	479,136
Grants - Section 5311	55,578	111,156	55,578	-
Grants - Section 5310	125,000	78,831	(46,169)	254,239
Total intergovernmental revenue	931,578	1,464,879	533,301	786,720
Interest	100	424	324	545
Miscellaneous	-	-	-	46,754
Total revenues	931,678	1,465,303	533,625	834,019
Expenditures:				
Contractual services	976,578	1,287,585	311,007	826,247
Training	2,000	-	(2,000)	-
Expenditures	1,000	-	(1,000)	122
Vehicle maintenance	5,000	-	(5,000)	-
Total expenditures	984,578	1,287,585	303,007	826,369
Excess (deficiency) of revenues over (under) expenditures	(52,900)	177,718	230,618	7,650
Other financing sources (uses):				
Transfers in:				
General fund	25,500	25,500	-	25,500
Social services for senior citizens	25,500	25,500	-	25,500
Total transfers in	51,000	51,000	-	51,000
Transfers out:				
Liability insurance fund	(6,825)	(6,825)	-	(5,905)
Total other financing sources (uses)	44,175	44,175	-	45,095
Net change in fund balance	\$ (8,725)	221,893	230,618	52,745
Fund balance, beginning of year		287,389		234,644
Fund balance, end of year		\$ 509,282		287,389

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 10,000	10,250	250	8,536
Total revenues	10,000	10,250	250	8,536
Expenditures:				
Office supplies	-	-	-	432
Training expenditures	-	-	-	1,932
Clothing allowance	-	-	-	445
Morgue supplies	-	-	-	4,054
Other expenditures	20,000	8,050	(11,950)	1,349
Total expenditures	20,000	8,050	(11,950)	8,212
Net change in fund balance	\$ (10,000)	2,200	12,200	324
Fund balance, beginning of year		9,047		8,723
Fund balance, end of year		\$ 11,247		9,047

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 20,000	14,552	(5,448)	16,498
Total revenues	20,000	14,552	(5,448)	16,498
Expenditures:				
Vehicle maintenance	28,000	-	(28,000)	52,107
Total expenditures	28,000	-	(28,000)	52,107
Net change in fund balance	\$ (8,000)	14,552	22,552	(35,609)
Fund balance, beginning of year		10,206		45,815
Fund balance, end of year		\$ 24,758		10,206

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 1,988	1,962	(26)	1,385
Total revenues	1,988	1,962	(26)	1,385
Expenditures:				
Total expenditures	2,000	-	(2,000)	-
Net change in fund balance	\$ (12)	1,962	1,974	1,385
Fund balance, beginning of year		18,350		16,965
Fund balance, end of year		\$ 20,312		18,350

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 7,000	12,428	5,428	6,708
Total revenues	7,000	12,428	5,428	6,708
Expenditures:	40,000	22,735	(17,265)	-
Total expenditures	40,000	22,735	(17,265)	-
Net change in fund balance	\$ (33,000)	(10,307)	22,693	6,708
Fund balance, beginning of year		66,437		59,729
Fund balance, end of year		\$ 56,130		66,437

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ 19,000	14,560	(4,440)	16,900
Total revenues	19,000	14,560	(4,440)	16,900
Expenditures:				
FTA expenditures	18,000	12,199	(5,801)	24,577
Total expenditures	18,000	12,199	(5,801)	24,577
Net change in fund balance	\$ 1,000	2,361	1,361	(7,677)
Fund balance, beginning of year		50,795		58,472
Fund balance, end of year		\$ 53,156		50,795

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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue - donations	\$ 1,000	-	(1,000)	189
Total revenues	1,000	-	(1,000)	189
Expenditures:				
Animal medical care expense	4,250	5,603	1,353	6,740
Total expenditures	4,250	5,603	1,353	6,740
Net change in fund balance	\$ (3,250)	(5,603)	(2,353)	(6,551)
Fund balance, beginning of year		25,342		31,893
Fund balance, end of year		\$ 19,739		25,342

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	5,500	2,750	-
Total revenues	<u>2,750</u>	<u>5,500</u>	<u>2,750</u>	<u>-</u>
Expenditures:				
Highways and Bridges	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>\$ 2,750</u>	<u>5,500</u>	<u>2,750</u>	<u>-</u>
Fund balance, beginning of year		<u>5,730</u>		<u>5,730</u>
Fund balance, end of year		<u>\$ 11,230</u>		<u>5,730</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 1,721	1,463	(258)	1,721
Total revenues	1,721	1,463	(258)	1,721
Expenditures:				
Grant expenditures	1,721	390	(1,331)	1,477
Total expenditures	1,721	390	(1,331)	1,477
Net change in fund balance	\$ -	1,073	1,073	244
Fund balance (deficit), beginning of year		(1,073)		(1,317)
Fund balance (deficit), end of year		\$ -		(1,073)

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 85,000	168,534	83,534	113,000
Interest	-	59	59	44
Total revenues	<u>85,000</u>	<u>168,593</u>	<u>83,593</u>	<u>113,044</u>
Expenditures:				
Inmate supplies	50,687	28,438	(22,249)	36,295
Maintenance for inmate welfare and health	33,989	25,390	(8,599)	27,927
Inmate medical	46,232	46,460	228	22,356
Total expenditures	<u>130,908</u>	<u>100,288</u>	<u>(30,620)</u>	<u>86,578</u>
Net change in fund balance	<u>\$ (45,908)</u>	<u>68,305</u>	<u>114,213</u>	<u>26,466</u>
Fund balance, beginning of year		<u>163,081</u>		<u>136,615</u>
Fund balance, end of year		<u>\$ 231,386</u>		<u>163,081</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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues	\$ 125	-	(125)	125
Expenditures	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ 125</u>	-	<u>(125)</u>	125
Fund balance, beginning of year		250		125
Fund balance, end of year		<u>\$ 250</u>		<u>250</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 5,000	5,500	500	1,000
Interest	-	267	267	167
Total revenues	5,000	5,767	767	1,167
Expenditures	15,000	3,949	(11,051)	2,520
Total expenditures	15,000	3,949	(11,051)	2,520
Net change in fund balance	\$ (10,000)	1,818	11,818	(1,353)
Fund balance, beginning of year		45,382		46,735
Fund balance, end of year		\$ 47,200		45,382

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,750	4,344	(406)	5,021
Total revenues	4,750	4,344	(406)	5,021
Expenditures:	20,000	2,790	(17,210)	-
Total expenditures	20,000	2,790	(17,210)	-
Net change in fund balance	\$ (15,250)	1,554	16,804	5,021
Fund balance, beginning of year		36,149		31,128
Fund balance, end of year		\$ 37,703		36,149

COUNTY OF KENDALL, ILLINOIS
HIDTA GRANT FUND

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenue	\$ -	1,688,055	1,688,055	1,462,953
Other revenue	-	-	-	6,550
Total revenues	-	1,688,055	1,688,055	1,469,503
Expenditures:				
Facilities	-	541,152	541,152	475,325
Services	-	908,553	908,553	330,332
Equipment	-	159,320	159,320	52,141
Travel	-	13,784	13,784	-
Supplies	-	1,755	1,755	-
Overtime	-	131,938	131,938	-
Other	-	61,206	61,206	574,600
Total expenditures	-	1,817,708	1,817,708	1,432,398
Net change in fund balance	\$ -	(129,653)	(129,653)	37,105
Fund balance (deficit), beginning of year		(57,914)		(95,019)
Fund balance (deficit), end of year		\$ (187,567)		(57,914)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		2018	
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 5,000	72,616	67,616	68,823
Total revenues	5,000	72,616	67,616	68,823
Expenditures:				
Grant expenditures	5,000	7,791	2,791	-
Total expenditures	5,000	7,791	2,791	-
Excess (deficiency) of revenues over (under) expenditures	-	64,825	64,825	68,823
Other financing sources (uses):				
Transfers in:				
General fund	-	-	-	(140,000)
Total other financing sources (uses)	-	-	-	(140,000)
Net change in fund balance	\$ -	64,825	64,825	(71,177)
Fund balance, beginning of year		2,962		74,139
Fund balance, end of year		\$ 67,787		2,962

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,600	1,019	(581)	1,690
Total revenues	1,600	1,019	(581)	1,690
Expenditures:	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(1,600)	(1,158)	442	(4,700)
Total other financing sources (uses)	(1,600)	(1,158)	442	(4,700)
Net change in fund balance	\$ -	(139)	(139)	(3,010)
Fund balance, beginning of year		185		3,195
Fund balance, end of year		\$ 46		185

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-59

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 232,514	174,397	(58,117)	119,799
Revenues from services, fines and forfeitures:				
Fees	-	920	920	6,417
Total revenues	232,514	175,317	(57,197)	126,216
Expenditures:				
Salaries	100,965	108,374	7,409	87,441
Supplies	2,950	1,654	(1,296)	1,723
Membership conference fees	-	2,130	2,130	1,350
Training- travel conference fees	4,596	8,600	4,004	2,974
Training- conferences fees	1,755	2,665	910	5,726
Equipment	480	825	345	3,368
Drug testing	14,003	5,205	(8,798)	5,533
Assessments	1,100	1,100	-	-
Treatment	-	22,507	22,507	2,460
Total expenditures	125,849	153,060	27,211	110,575
Other financing sources (uses):				
Transfers in:				
Mental health board fund	9,000	8,991	(9)	8,807
Transfers out:				
General Fund	(29,731)	(14,727)	15,004	(12,711)
IMRF Fund	(8,000)	(8,325)	(325)	(9,029)
SS Fund	(7,725)	(7,906)	(181)	(6,251)
Total transfers out	(45,456)	(30,958)	14,498	(27,991)
Total other financing sources (uses)	(36,456)	(21,967)	14,489	(19,184)
Net change in fund balance	\$ 70,209	290	(69,919)	(3,543)
Fund balance (deficit), beginning of year		(42,561)		(39,018)
Fund balance (deficit), end of year		\$ (42,271)		(42,561)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 13,667	14,088	421	47,433
Total revenues	13,667	14,088	421	47,433
Expenditures:				
Medical expenses	12,167	3,190	(8,977)	29,672
Commissary expenses	1,500	2,055	555	3,730
Total expenditures	13,667	5,245	(8,422)	33,402
Net change in fund balance	\$ -	8,843	8,843	14,031
Fund balance (deficit), beginning of year		(3,075)		(17,106)
Fund balance (deficit), end of year		\$ 5,768		(3,075)

COUNTY OF KENDALL, ILLINOIS
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 32,297	39,833	7,536	26,353
Total revenues	32,297	39,833	7,536	26,353
Expenditures:				
Deputy overtime salaries	32,297	32,749	452	29,547
Total expenditures	32,297	32,749	452	29,547
Net change in fund balance	\$ -	7,084	7,084	(3,194)
Fund balance (deficit), beginning of year		(5,468)		(2,274)
Fund balance (deficit), end of year		\$ 1,616		(5,468)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 18,500	24,818	6,318	175,422
Total revenues	18,500	24,818	6,318	175,422
Expenditures:				
Salaries	30,832	30,627	(205)	29,989
Office supplies	200	127	(73)	-
Postage	2,500	1,951	(549)	1,528
Total expenditures	33,532	32,705	(827)	31,517
Net change in fund balance	\$ (15,032)	(7,887)	7,145	143,905
Fund balance, beginning of year		166,397		22,492
Fund balance, end of year		\$ 158,510		166,397

COUNTY OF KENDALL, ILLINOIS
 VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	13,400	13,400	13,500
Total revenues	-	13,400	13,400	13,500
Expenditures:				
Salaries	-	13,400	13,400	13,500
Total expenditures	-	13,400	13,400	13,500
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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General fund	-	100,000	100,000	-
Total other financing sources (uses)	-	100,000	100,000	-
Net change in fund balance	\$ -	100,000	100,000	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 100,000		-

COUNTY OF KENDALL, ILLINOIS
 DRUG FORFEITURE FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ 3,000	1,637	(1,363)	-
Total revenues	3,000	1,637	(1,363)	-
Expenditures:	3,000	-	(3,000)	-
Excess (deficiency) of revenues over (under) expenditures	-	1,637	(1,363)	-
Net change in fund balance	\$ -	1,637	1,637	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 1,637		-

COUNTY OF KENDALL, ILLINOIS
 AAA TRAFFIC SAFETY EQUIPMENT FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	18,000	18,000	-
Total revenues	-	18,000	18,000	-
Expenditures:	-	18,000	18,000	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	-	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ -</u>		<u>-</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Salaries	-	3,612	3,612	-
Total expenditures	-	3,612	3,612	-
Excess (deficiency) of revenues over (under) expenditures	-	(3,612)	(3,612)	-
Net change in fund balance	<u>\$ -</u>	<u>(3,612)</u>	<u>(3,612)</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ (3,612)</u>		<u>-</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
Reserve fund	-	100	100	-
Total other financing sources (uses)	-	100	100	-
Net change in fund balance	\$ -	100	100	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 100		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	15,450	15,450	-
Total revenues	-	15,450	15,450	-
Expenditures:	-	8,591	8,591	-
Excess (deficiency) of revenues over (under) expenditures	-	6,859	6,859	-
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	58,898	58,898	-
Total other financing sources (uses)	-	58,898	58,898	-
Net change in fund balance	\$ -	65,757	65,757	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 65,757		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	30,990	30,990	-
Total revenues	-	30,990	30,990	-
Expenditures:	-	10,916	10,916	-
Excess (deficiency) of revenues over (under) expenditures	-	20,074	20,074	-
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	18,950	18,950	-
Total other financing sources (uses)	-	18,950	18,950	-
Net change in fund balance	\$ -	39,024	39,024	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 39,024		-

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	1	1	-
Total revenues	-	1	1	-
Expenditures:	-	4,301	4,301	-
Excess (deficiency) of revenues over (under) expenditures	-	(4,300)	(4,300)	-
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	4,481	4,481	-
Total other financing sources (uses)	-	4,481	4,481	-
Net change in fund balance	\$ -	181	181	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 181		-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	770	770	-
Total revenues	-	770	770	-
Expenditures:				
Salaries	-	575	575	-
Total expenditures	-	575	575	-
Excess (deficiency) of revenues over (under) expenditures	-	195	195	-
Other financing sources (uses):				
Transfers in:				
Reserve Fund	-	770	770	-
Total other financing sources (uses)	-	770	770	-
Net change in fund balance	<u>\$ -</u>	<u>965</u>	<u>965</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ 965</u>		<u>-</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Fees	\$ -	20	20	-
Other revenue	-	228	228	-
Total revenues	-	248	248	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	248	248	-
Net change in fund balance	<u>\$ -</u>	<u>248</u>	<u>248</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ 248</u>		<u>-</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	11,688	11,688	-
Excess (deficiency) of revenues over (under) expenditures	-	(11,688)	(11,688)	-
Net change in fund balance	<u>\$ -</u>	<u>(11,688)</u>	<u>(11,688)</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ (11,688)</u>		<u>-</u>

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Salaries	-	669	669	-
Total expenditures	-	669	669	-
Excess (deficiency) of revenues over (under) expenditures	-	(669)	(669)	-
Other financing sources (uses):				
Transfers in:				
General fund	-	100,000	100,000	-
Total other financing sources (uses)	-	100,000	100,000	-
Net change in fund balance	\$ -	99,331	99,331	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 99,331		-

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, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Fees	\$ -	168	168	-
Total revenues	-	168	168	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	168	168	-
Net change in fund balance	<u>\$ -</u>	<u>168</u>	<u>168</u>	-
Fund balance, beginning of year		-		-
Fund balance, end of year		<u>\$ 168</u>		<u>-</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General fund	70,000	70,000	-	-
Total other financing sources (uses)	70,000	70,000	-	-
Net change in fund balance	\$ 70,000	70,000	-	-
Fund balance, beginning of year		-		-
Fund balance, end of year		\$ 70,000		-

COUNTY OF KENDALL, ILLINOIS
 AURORA ELECTION COMMISSION DISSOLUTION FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenues	\$ -	-	-	29,313
Total revenues	-	-	-	29,313
Expenditures:				
Total expenditures	-	24,153	24,153	5,160
Net change in fund balance	\$ -	(24,153)	(24,153)	24,153
Fund balance, beginning of year		24,153		-
Fund balance, end of year		\$ -		24,153

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ 21,012	8,045	(12,967)	-
Total revenues	21,012	8,045	(12,967)	-
Expenditures:	21,012	2,927	(18,085)	4,543
Total expenditures	21,012	2,927	(18,085)	4,543
Net change in fund balance	\$ -	5,118	5,118	(4,543)
Fund balance (deficit), beginning of year		(4,543)		-
Fund balance (deficit), end of year		\$ 575		(4,543)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ -	930	930	3,538
Total revenues	-	930	930	3,538
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>930</u>	<u>930</u>	<u>3,538</u>
Fund balance, beginning of year		<u>3,538</u>		<u>-</u>
Fund balance, end of year		<u>\$ 4,468</u>		<u>3,538</u>

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)**

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	6,752	6,752	1,480
Total revenues	-	6,752	6,752	1,480
Expenditures:				
Total expenditures	1,480	730	(750)	-
Net change in fund balance	\$ (1,480)	6,022	7,502	1,480
Fund balance, beginning of year		1,480		-
Fund balance, end of year		\$ 7,502		1,480

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 50,000	62,073	12,073	56,391
Off-track betting revenue	-	5,671	5,671	-
Lease income - KenCom	100,000	100,000	-	100,000
Total revenues	150,000	167,744	17,744	156,391
Expenditures:	620,000	276,074	(343,926)	78,771
Total expenditures	620,000	276,074	(343,926)	78,771
Excess (deficiency) of revenues over (under) expenditures	(470,000)	(108,330)	361,670	77,620
Other financing sources (uses):				
General Fund	150,000	150,000	-	50,000
Total other financing sources (uses)	150,000	150,000	-	50,000
Net change in fund balance	<u>\$ (320,000)</u>	41,670	<u>361,670</u>	127,620
Fund balance, beginning of year		1,429,212		1,301,592
Fund balance, end of year		<u>\$ 1,470,882</u>		<u>1,429,212</u>

COUNTY OF KENDALL, ILLINOIS
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-83

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	-	386	386	-
Building improvements	70,000	38,092	(31,908)	2,783
Total expenditures	70,000	38,478	(31,522)	2,783
Other financing sources (uses):				
Transfers in:				
Animal control fund	10,000	10,000	-	10,000
Total other financing sources (uses)	10,000	10,000	-	10,000
Net change in fund balance	<u>\$ (60,000)</u>	(28,478)	<u>31,522</u>	7,217
Fund balance, beginning of year		<u>141,672</u>		<u>134,455</u>
Fund balance, end of year		<u>\$ 113,194</u>		<u>141,672</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY BUILDING FUND

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ 7,500	-	(7,500)	-
Total revenues	<u>7,500</u>	<u>-</u>	<u>(7,500)</u>	<u>-</u>
Expenditures:				
Capital expenditures	-	2,384	2,384	-
Total expenditures	<u>-</u>	<u>2,384</u>	<u>2,384</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>7,500</u>	<u>(2,384)</u>	<u>(9,884)</u>	<u>-</u>
Other financing sources (uses):				
Transfers in:				
General	-	1,100,000	1,100,000	-
Highway	75,000	75,000	-	75,000
Transfers out:				
General Fund	-	-	-	(850,932)
Total other financing sources (uses)	<u>75,000</u>	<u>1,175,000</u>	<u>1,100,000</u>	<u>(775,932)</u>
Net change in fund balance	<u>\$ 82,500</u>	<u>1,172,616</u>	<u>1,090,116</u>	<u>(775,932)</u>
Fund balance, beginning of year		<u>186,420</u>		<u>962,352</u>
Fund balance, end of year		<u>\$ 1,359,036</u>		<u>186,420</u>

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE EXPANSION CONSTRUCTION FUND

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Interest	\$ -	-	-	10
Total revenues	-	-	-	10
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	10
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Improvement Fund	-	-	-	(4,396)
Total other financing sources (uses)	-	-	-	(4,396)
Net change in fund balance	\$ -	-	-	(4,386)
Fund balance, beginning of year		-		4,386
Fund balance, end of year		\$ -		-

COUNTY OF KENDALL, ILLINOIS
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Other revenue	\$ -	48,235	48,235	-
Total revenues	-	48,235	48,235	-
Expenditures:	1,595,026	1,423,617	(171,409)	974,342
Excess (deficiency) of revenues over (under) expenditures	(1,595,026)	(1,375,382)	219,644	(974,342)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	325,000	325,000	-	325,000
Courthouse Expansion Construction Fund	-	-	-	4,396
Total other financing sources (uses)	325,000	325,000	-	329,396
Net change in fund balance	\$ (1,270,026)	(1,050,382)	219,644	(644,946)
Fund balance, beginning of year		1,494,855		2,139,801
Fund balance, end of year		\$ 444,473		1,494,855

COUNTY OF KENDALL, ILLINOIS
 ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-87

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019		Variance with Budget	2018
	Original and Final Appropriations	Actual		Actual
Revenues:				
Interest	\$ 100	996	896	294
Other revenue - rental income	14,400	14,400	-	12,888
Total revenues	14,500	15,396	896	13,182
Expenditures:				
Debt service - principal	180,000	180,000	-	175,000
Debt service - interest	112,255	83,376	(28,879)	117,505
Fiscal agent fees and issuance costs	650	77,686	77,036	180
Total expenditures	292,905	341,062	48,157	292,685
Excess (deficiency) of revenues over (under) expenditures	(278,405)	(325,666)	(47,261)	(279,503)
Other financing sources (uses):				
Refunding bond proceeds	-	2,800,000	2,800,000	-
Refunding bond premiums	-	277,301	277,301	-
Transfer to escrow agent	-	(3,029,571)	(3,029,571)	-
Transfers in:				
Health and human services fund	145,814	145,814	-	145,814
General fund	140,000	140,000	-	140,000
Total other financing sources (uses)	285,814	333,544	-	285,814
Net change in fund balance	\$ 7,409	7,878	(47,261)	6,311
Fund balance, beginning of year		129,934		123,623
Fund balance, end of year		\$ 137,812		129,934

COUNTY OF KENDALL, ILLINOIS
 JAIL DEBT SERVICE FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Interest	\$ 200	2,551	2,351	535
Total revenues	200	2,551	2,351	535
Expenditures:				
Debt service - principal	1,095,000	1,095,000	-	1,025,000
Debt service - interest	177,400	141,273	(36,127)	218,400
Fiscal agent fees and issuance costs	650	78,160	77,510	655
Total expenditures	1,273,050	1,314,433	41,383	1,244,055
Excess (deficiency) of revenues over (under) expenditures	(1,272,850)	(1,311,882)	(39,032)	(1,243,520)
Other financing sources (uses):				
Refunding bond proceeds	-	3,210,000	3,210,000	-
Refunding bond premium	-	185,978	185,978	-
Transfer to escrow agent	-	(3,354,072)	(3,354,072)	-
Transfers in:				
Public Safety Sales Tax Fund	1,273,050	1,273,050	-	1,244,050
Total other financing sources (uses)	1,273,050	1,314,956	-	1,244,050
Net change in fund balance	\$ 200	3,074	(39,032)	530
Fund balance, beginning of year		3,808		3,278
Fund balance, end of year		\$ 6,882		3,808

COUNTY OF KENDALL, ILLINOIS
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2019
 (With Comparative Figures For the Year Ended November 30, 2018)

	2019			2018
	Original and Final Appropriations	Actual	Variance with Budget	Actual
Revenues:				
Interest	\$ 400	5,090	4,690	1,363
Other	-	-	-	801
Total revenues	400	5,090	4,690	2,164
Expenditures:				
Debt service - principal:				
2007A Bonds	-	-	-	1,000,000
2009 Bonds	-	-	-	480,000
2016 Bonds	635,000	635,000	-	340,000
Debt service - interest:				
2007 A Bonds	-	-	-	18,750
2009 Bonds	-	-	-	9,000
2016 Bonds	131,625	131,625	-	146,250
2017 Bonds	1,175,023	1,175,023	-	-
Fiscal agent fees	2,500	1,204	(1,296)	1,130
Total expenditures	1,944,148	1,942,852	(1,296)	1,995,130
Excess (deficiency) of revenues over (under) expenditures	(1,943,748)	(1,937,762)	5,986	(1,992,966)
Other financing sources (uses):				
Transfers in:				
General fund	-	150,000	150,000	200,000
Public Safety Sales Tax Fund	1,794,148	1,794,148	-	1,796,500
Total other financing sources (uses)	1,794,148	1,944,148	150,000	1,996,500
Net change in fund balance	\$ (149,600)	6,386	155,986	3,534
Fund balance, beginning of year		1,961,760		1,958,226
Fund balance, end of year		\$ 1,968,146		1,961,760

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

Balance Sheet

November 30, 2019

(With Comparative Figures for November 30, 2018)

	Debt Service Funds				Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Non-Major Funds	2019	2018
<u>Assets</u>						
Cash in bank	\$ 341,881	4,055,534	909,838	2,273,868	7,581,121	7,701,229
Receivables:						
Accounts receivable	26,311	-	-	-	26,311	13,557
Property taxes receivable	615,000	4,258,473	421,600	-	5,295,073	4,853,992
Total assets	<u>\$ 983,192</u>	<u>8,314,007</u>	<u>1,331,438</u>	<u>2,273,868</u>	<u>12,902,505</u>	<u>12,568,778</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>						
Liabilities:						
Accounts payable	11,381	-	-	640	12,021	8,861
Accrued payroll and benefits	11,739	-	-	-	11,739	12,188
Refundable deposits	19,000	-	-	-	19,000	19,000
Total liabilities	<u>42,120</u>	<u>-</u>	<u>-</u>	<u>640</u>	<u>42,760</u>	<u>40,049</u>
Deferred Inflows of Resources:						
Unavailable property taxes	615,000	4,258,473	421,600	-	5,295,073	4,853,992
Fund Balances:						
Restricted	-	4,055,534	909,838	1,846,984	6,812,356	7,328,764
Assigned	-	-	-	426,244	426,244	27,990
Unassigned	326,072	-	-	-	326,072	317,983
Total fund balances	<u>326,072</u>	<u>4,055,534</u>	<u>909,838</u>	<u>2,273,228</u>	<u>7,564,672</u>	<u>7,674,737</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 983,192</u>	<u>8,314,007</u>	<u>1,331,438</u>	<u>2,273,868</u>	<u>12,902,505</u>	<u>12,568,778</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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	Debt Service Funds				Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Non-Major Funds	2019	2018
Revenues:						
Property taxes	\$ 590,914	3,840,346	412,058	-	4,843,318	5,298,411
Intergovernmental revenues	-	-	-	174,390	174,390	667,250
Revenues from services	358,281	-	-	-	358,281	320,931
Project fund	147,541	-	-	42,143	189,684	158,834
Interest	1,595	4,437	3,632	24,066	33,730	25,884
Miscellaneous	62,106	-	-	1,187	63,293	704,405
Total revenues	<u>1,160,437</u>	<u>3,844,783</u>	<u>415,690</u>	<u>241,786</u>	<u>5,662,696</u>	<u>7,175,715</u>
Expenditures:						
Culture and recreation	1,102,348	-	-	303,397	1,405,745	1,057,798
Debt service:						
Principal	-	2,430,000	345,000	-	2,775,000	2,940,000
Interest	-	1,539,291	52,725	-	1,592,016	1,723,913
Bond issuance costs	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	1,509,487
Total expenditures	<u>1,102,348</u>	<u>3,969,291</u>	<u>397,725</u>	<u>303,397</u>	<u>5,772,761</u>	<u>7,231,198</u>
Excess (deficiency) of revenues over (under) expenditures	<u>58,089</u>	<u>(124,508)</u>	<u>17,965</u>	<u>(61,611)</u>	<u>(110,065)</u>	<u>(55,483)</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, 2019
(With Comparative Figures For the Year Ended November 30, 2018)

	Debt Service Funds			Non-Major Funds	Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund		2019	2018
Other financing sources (uses):						
Transfers in (out)	(50,000)	(31,981)	(14,181)	96,162	-	-
Total other financing sources (uses)	(50,000)	(31,981)	(14,181)	96,162	-	-
Change in fund balances	8,089	(156,489)	3,784	34,551	(110,065)	(55,483)
Fund balances, beginning of year	317,983	4,212,023	906,054	2,238,677	7,674,737	7,730,220
Fund balances, end of year	<u>\$ 326,072</u>	<u>4,055,534</u>	<u>909,838</u>	<u>2,273,228</u>	<u>7,564,672</u>	<u>7,674,737</u>

Combining Statement of Assets and Liabilities
 November 30, 2019

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund
<u>Assets</u>								
Cash in banks	\$ 12,283,107	304,882	63,050	9,329	114,823	83,466	268	25,091
Inventories	112,031	-	-	-	-	-	-	-
Due from State of Illinois	68,011	-	-	-	-	-	-	-
Accounts receivable	1,196,157	10,062	-	-	-	-	-	-
Other assets	4,472,860	-	-	-	-	-	-	-
Total assets	<u>\$ 18,132,166</u>	<u>314,944</u>	<u>63,050</u>	<u>9,329</u>	<u>114,823</u>	<u>83,466</u>	<u>268</u>	<u>25,091</u>
<u>Liabilities</u>								
Accounts payable	\$ 660,782	-	-	-	-	-	-	-
Accrued payroll	1,802,452	-	-	-	-	-	-	-
Agency funds due to others	15,668,932	314,944	63,050	9,329	114,823	83,466	268	25,091
Total liabilities	<u>\$ 18,132,166</u>	<u>314,944</u>	<u>63,050</u>	<u>9,329</u>	<u>114,823</u>	<u>83,466</u>	<u>268</u>	<u>25,091</u>

COUNTY OF KENDALL, ILLINOIS
 AGENCY FUNDS

SCHEDULE E-1
 (CONTINUED)

Combining Statement of Assets and Liabilities
 November 30, 2019

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting/ Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
<u>Assets</u>									
Cash in banks	\$ 951,865	21,561	159,078	35,141	13,899	427,893	325,024	652,272	1,403,759
Inventories	-	-	-	-	-	-	-	112,031	-
Due from State of Illinois	-	-	-	-	-	-	68,011	-	-
Accounts receivable	540,902	-	9,266	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,492,767</u>	<u>21,561</u>	<u>168,344</u>	<u>35,141</u>	<u>13,899</u>	<u>427,893</u>	<u>393,035</u>	<u>764,303</u>	<u>1,403,759</u>
<u>Liabilities</u>									
Accounts payable	\$ 500,399	-	7,372	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Agency funds due to others	992,368	21,561	160,972	35,141	13,899	427,893	393,035	764,303	1,403,759
Total liabilities	<u>\$ 1,492,767</u>	<u>21,561</u>	<u>168,344</u>	<u>35,141</u>	<u>13,899</u>	<u>427,893</u>	<u>393,035</u>	<u>764,303</u>	<u>1,403,759</u>

Combining Statement of Assets and Liabilities
 November 30, 2019

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
<u>Assets</u>									
Cash in banks	\$ 9,137	16,376	6,228	355,595	1,161	1,012,277	1,833,015	1,525,000	2,932,917
Inventories	-	-	-	-	-	-	-	-	-
Due from State of Illinois	-	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	-	635,927	-	-	-
Other assets	-	-	-	-	-	-	1,252,523	-	3,220,337
Total assets	<u>\$ 9,137</u>	<u>16,376</u>	<u>6,228</u>	<u>355,595</u>	<u>1,161</u>	<u>1,648,204</u>	<u>3,085,538</u>	<u>1,525,000</u>	<u>6,153,254</u>
<u>Liabilities</u>									
Accounts payable	\$ -	-	-	-	-	88,130	64,881	-	-
Accrued payroll	-	-	-	-	-	-	1,802,452	-	-
Agency funds due to others	9,137	16,376	6,228	355,595	1,161	1,560,074	1,218,205	1,525,000	6,153,254
Total liabilities	<u>\$ 9,137</u>	<u>16,376</u>	<u>6,228</u>	<u>355,595</u>	<u>1,161</u>	<u>1,648,204</u>	<u>3,085,538</u>	<u>1,525,000</u>	<u>6,153,254</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2019

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Drainage District Fund	Payroll Clearing Fund
Balance, beginning of year	\$ 14,324,213	261,335	784,327	9,276	114,174	83,441	5,216	18,473
Additions	368,692,756	63,650	61,492	53	649	25	5,365	3,900,033
Deductions	(367,348,037)	(10,041)	(782,769)	-	-	-	(10,313)	(3,893,415)
Balance, end of year	<u>\$ 15,668,932</u>	<u>314,944</u>	<u>63,050</u>	<u>9,329</u>	<u>114,823</u>	<u>83,466</u>	<u>268</u>	<u>25,091</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2019

	Sheriff's Sale Foreclosure Account	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
Balance, beginning of year	\$ 869,802	38	87,824	25,633	16,849	339,850	186,396	1,068,038	1,199,555
Additions	6,637,566	21,523	96,216	750,793	11,785	109,509	558,226	5,893,819	5,377,602
Deductions	<u>(6,515,000)</u>	<u>-</u>	<u>(23,068)</u>	<u>(741,285)</u>	<u>(14,735)</u>	<u>(21,466)</u>	<u>(351,587)</u>	<u>(6,197,554)</u>	<u>(5,173,398)</u>
Balance, end of year	<u>\$ 992,368</u>	<u>21,561</u>	<u>160,972</u>	<u>35,141</u>	<u>13,899</u>	<u>427,893</u>	<u>393,035</u>	<u>764,303</u>	<u>1,403,759</u>

Combining Statement of Changes in Assets and Liabilities
 For the Year Ended November 30, 2019

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	Interest Earned on Real Estate Escrow	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
Balance, beginning of year	\$ 9,243	39,075	6,120	24,679	487	2,604,992	1,099,694	625,000	4,844,696
Additions	2,294	100,949	27,677	337,241,330	6,524	2,132,530	2,800,314	1,000,000	1,892,832
Deductions	(2,400)	(123,648)	(27,569)	(336,910,414)	(5,850)	(3,177,448)	(2,681,803)	(100,000)	(584,274)
Balance, end of year	<u>\$ 9,137</u>	<u>16,376</u>	<u>6,228</u>	<u>355,595</u>	<u>1,161</u>	<u>1,560,074</u>	<u>1,218,205</u>	<u>1,525,000</u>	<u>6,153,254</u>

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

	Tax Year				
	2014	2015	2016	2017	2018
Assessed valuations	<u>\$2,528,541,825</u>	<u>2,638,618,544</u>	<u>2,839,493,270</u>	<u>3,029,500,354</u>	<u>3,227,251,848</u>
Tax rates:					
General (Corporate)	0.4132	0.4047	0.3948	0.3638	0.3564
Illinois Municipal Retirement Fund	0.1265	0.1065	0.1057	0.1024	0.0914
County Highway	0.0584	0.0568	0.0528	0.0495	0.0465
County Aid to Bridges	0.0228	0.0208	0.0176	0.0165	0.0155
Mental Health	0.0367	0.0353	0.0328	0.0308	0.0289
Tuberculosis	0.0006	0.0006	0.0005	0.0005	0.0005
Federal Aid Highway Matching	0.0002	0.0002	0.0000	0.0000	0.0000
County Health	0.0300	0.0287	0.0267	0.0250	0.0235
Liability Insurance	0.0435	0.0455	0.0387	0.0391	0.0385
Social Security	0.0395	0.0569	0.0541	0.0514	0.0436
County Extension Education	0.0073	0.0071	0.0066	0.0062	0.0057
Veterans' Assistance	0.0160	0.0153	0.0142	0.0122	0.0115
Senior Citizens	0.0138	0.0133	0.0123	0.0116	0.0109
Total	<u>0.8085</u>	<u>0.7917</u>	<u>0.7568</u>	<u>0.7088</u>	<u>0.6728</u>
Tax extensions:					
General (Corporate)	\$ 10,448,188	10,677,434	10,950,506	11,020,110	11,502,571
Illinois Municipal Retirement Fund	3,200,123	2,810,129	2,999,925	3,100,694	2,950,031
County Highway	1,475,151	1,500,055	1,500,104	1,499,906	1,500,027
County Aid to Bridges	575,243	550,152	500,035	499,868	500,224
Mental Health	927,975	932,224	930,218	931,874	932,030
Tuberculosis	15,171	15,040	15,049	15,148	15,168
Federal Aid Highway Matching	5,057	5,013	-	-	-
County Health	757,045	757,020	757,009	757,072	757,113
Liability Insurance	1,100,169	1,200,044	1,100,020	1,183,626	1,242,815
Social Security	1,000,038	1,500,054	1,535,030	1,557,163	1,407,082
County Extension Education	185,848	187,606	187,690	187,526	183,953
Veterans' Assistance	403,808	403,972	403,776	369,599	370,811
Senior Citizens	350,203	350,145	350,109	350,210	350,157
Total	<u>\$ 20,444,019</u>	<u>20,888,888</u>	<u>21,229,471</u>	<u>21,472,796</u>	<u>21,711,982</u>
Tax Collections	<u>\$ 20,325,514</u>	<u>20,812,205</u>	<u>21,186,822</u>	<u>21,434,888</u>	<u>21,677,726</u>

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 business-type 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, 2019, 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 March 26, 2020.

Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify a certain deficiency in internal control, described in the Schedule of Findings and Questioned Costs included in this report (item 2019-1) that we consider to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards*, and is described in the Schedule of Findings and Questioned Costs included in this report (item 2019-2).

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated March 26, 2020.

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
March 26, 2020

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

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, 2019. The County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended November 30, 2019.

Report on Internal Control Over Compliance

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

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

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

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

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
March 26, 2020

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

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 - 2019	10.557	FCSXQ00911	\$ 99,353	-
WIC Administration - 2020	10.557	FCSYQ00911	97,186	-
WIC Vouchers (non-cash) - 2019	10.557	SFY19-366006598	193,717	-
WIC Vouchers (non-cash) - 2020	10.557	SFY20-366006598	62,432	-
Total CFDA 10.557			<u>452,688</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 Program	10.572	FCSYQ05226	914	-
Total U.S. Department of Agriculture			<u>453,602</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	19-0338-10969	55,578	55,578
Section 5311 Operating Assistance	20.509	20-0338-12548	55,578	55,578
Total CFDA 20.509			<u>111,156</u>	<u>111,156</u>
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities - 2018	20.513	IL-2018-034	83,819	83,819
Total U.S. Department of Transportation			<u>194,975</u>	<u>194,975</u>
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2019	66.032	19KENDALL	3,778	-
State Indoor Radon Grants - 2020	66.032	20KENDALL	9,567	-
Total CFDA 66.032			<u>13,345</u>	<u>-</u>
Total U.S. Environmental Protection Agency			<u>13,345</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

Federal Grantor / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Energy:				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Weatherization Assistance for Low-Income Persons	81.042	17-402035	91,666	-
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois Agency on Aging:</i>				
National Family Caregiver Support - Title III, Part E - 2019	93.052	719	12,789	-
Title III, Part E - 2020	93.052	719	1,446	-
Total CFDA 93.052			14,235	-
<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 - 2019	93.074	97580012G	27,134	-
Cities Readiness Initiative - 2020	93.074	07580012H	7,072	-
Public Health Preparedness - 2019	93.074	97180045G	48,510	-
Public Health Preparedness - 2020	93.074	07180045H	51,147	-
Total CFDA 93.074			133,863	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2020	93.563	SFY20	4,269	-
Total CFDA 93.563			4,269	-
Medical Assistance Program - 2019	93.778	SFY19	45,817	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			50,086	-
<i>Passed Through Illinois Department of Human Services</i>				
Social Services Block Grant -				
High Risk Infant Follow-up	93.667	FCSXU05065	3,434	-
High Risk Infant Follow-up	93.667	FCSYU05065	8,640	-
Total CFDA 93.667			12,074	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019

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 - 2018	93.568	18-224035	139,123	-
LIHEAP Energy Assistance - 2019	93.568	19-224035	1,010,133	-
Weatherization	93.568	18-221035	154,320	-
Total CFDA 93.563			1,303,576	-
Community Services Block Grant - 2018	93.569	19-231035	165,009	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>				
			1,468,585	-
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2019				
	93.959	43CXC03073	9,581	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.				
	93.959	43CXZ03234	43,372	-
Block Grants for Prevention and Treatment of Substance Abuse - 2020				
	93.959	43CYC03073	11,517	-
Block Grants for Prevention and Treatment of Substance Abuse - Prev.				
	93.959	43CZ03234	29,687	-
Total CFDA 93.959			94,157	-
Total U.S. Department of Health and Human Services			1,773,000	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2017	95.001	G17CH0002A	735,403	-
High Intensity Drug Trafficking Areas - 2018	95.001	G18CH0002A	952,651	-
Total CFDA 95.001 (M)			1,688,054	-
U.S. Department of Justice:				
State Criminal Alien Assistance Program	16.606	2018-H4605-IL-AP	30,990	-
State Criminal Alien Assistance Program	16.606	2019-H1555-IL-AP	19,636	-
Total CFDA 16.606			50,626	-
U.S. Department of Homeland Security:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
Emergency Management Performance	97.042	19EMAKENDL	10,436	-
Total CFDA 97.042			10,436	-
Total Federal Expenditures			\$ 4,275,704	194,975

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2019

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, 2019. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of the County of Kendall, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Kendall, Illinois.

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

Basis of Accounting

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

Nonmonetary Assistance

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

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

NOTE 3: NON-CASH FOOD INSTRUMENTS

The County participates in the Supplemental Food Program for Women, Infants, and Children and issues food instruments to eligible participants. The food instruments can be exchanged for authorized supplemental foods at retail stores. The State of Illinois processes and tracks the food instruments redeemed. The federal portion of food instruments distributed by the County of Kendall, Illinois and redeemed during the period from October 1, 2018 through September 30, 2019 was \$256,149 and is reported in the Schedule of Expenditures of Federal Awards. Information is not available from the State to report this information on the County's fiscal year.

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2019**

NOTE 4: SUBRECIPIENT PAYMENTS

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

NOTE 5: OTHER FEDERAL AWARD INFORMATION

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

The County did receive federal grants requiring matching expenditures.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs For the Year Ended November 30, 2019

SECTION I: SUMMARY OF AUDITORS' RESULTS

- a. The Independent Auditors' Report expresses an unmodified opinion on the financial statements of the County of Kendall, Illinois.
- b. One significant deficiency and no material weaknesses relating to the audit of the financial statements are reported in the Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*.
- c. One instance of noncompliance material to the general government's financial statements of the County of Kendall, Illinois were disclosed during the audit.
- d. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Section III of this Schedule.
- g. The program tested as a major program includes: High Intensity Drug Trafficking Areas (CFDA #95.001).
- h. The County's total federal expenditures were \$4,275,704 for the year ended November 30, 2019. The total amount tested as major programs was \$1,688,054, which represents 39.48% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. The County of Kendall, Illinois was determined to be a low-risk auditee.

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2019

SECTION II: FINANCIAL STATEMENT FINDINGS

Finding 2019-1: Financial Statement Preparation

Condition:

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

Criteria:

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

Cause:

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

Effect:

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

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2019

SECTION II: **FINANCIAL STATEMENT FINDINGS – (CONTINUED)**

Finding 2019-2: **Expenditures in Excess of Appropriations**

Condition:

Certain County funds had expenditures in excess of appropriations for the year ended November 30, 2019.

Criteria:

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

Cause:

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

Effect:

The County was not in compliance with state budgeting laws.

Recommendation:

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

Views of Responsible Officials and Planned Corrective Action:

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

COUNTY OF KENDALL, ILLINOIS

Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2019

SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None to report.



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Corrective Action Plan for Current Year Findings

Finding 2019-1 – Financial Statement Preparation

Corrective Action Plan:

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

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

There is no anticipated completion date for this item.

Finding 2019-2 – Expenditures in Excess of Appropriations

Corrective Action Plan:

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

Person(s) Responsible:

County Management and County Board

Timing for Implementation:

December 1, 2020

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings
For the Year Ended November 30, 2019

Financial Statement Findings:

Finding 2018-001: Financial Statement Preparation

The County does not prepare the financial statements and related disclosures in accordance with the accounting principles generally accepted in the United States (GAAP). It was determined by County management and its Board that engaging with the external audit firm is the most economical and appropriate manner to prepare the financial statements and related disclosures in accordance with GAAP. The County did provide cash-to-accrual adjustments for fiscal year 2019; however, the County has not completed its corrective action plan. This is a repeat finding for 2019.

Compliance Findings:

Finding 2018-002: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. This is a repeat finding for 2019.