

COUNTY OF KENDALL, ILLINOIS
ANNUAL FINANCIAL REPORT
NOVEMBER 30, 2024

KENDALL COUNTY, ILLINOIS

Table of Contents

	PAGE
INDEPENDENT AUDITORS' REPORT	1-3
MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)	4-14
BASIC FINANCIAL STATEMENTS:	
Government-wide Financial Statement – Statement of Net Position (Statement A)	15
Government-wide Financial Statement – Statement of Activities (Statement B)	16
Balance Sheet – Governmental Funds (Statement C).....	17-18
Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds (Statement D)	19-20
Statement of Fiduciary Net Position (Statement E)	21
Statement of Changes in Fiduciary Net Position (Statement F)	22
NOTES TO BASIC FINANCIAL STATEMENTS	23-60
REQUIRED SUPPLEMENTARY INFORMATION:	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual:	
General Fund:	
General Fund Summary (Schedule A-1).....	61
Detailed Schedule of Revenues- Budget and Actual (Schedule A-2)	62-63
Summary Schedule of Departmental Expenditures (Schedule A-3)	64
Detailed Schedule of Expenditures- Budget and Actual (Schedule A-4)	65-74

Table of Contents

	PAGE
REQUIRED SUPPLEMENTARY INFORMATION (Continued):	
Schedules of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Continued):	
Illinois Municipal Retirement and Social Security Fund (Schedule A-5)	75
Transportation Sales Tax Fund (Schedule A-6)	76
Public Safety Sales Tax Fund (Schedule A-7)	77
County Health and Human Services Fund (Schedule A-8).....	78-80
American Rescue Plan Act Fund (Schedule A-9).....	81
Kendall County Area Transit Fund (Schedule A-10)	82
Lost Revenue Fund (Schedule A-11)	83
Multiyear Schedules of Changes in the Employer’s Net Pension Liability and Related Ratios:	
Illinois Municipal Retirement Fund – Regular Plan (Schedule B-1).....	84
Illinois Municipal Retirement Fund – Sheriff’s Law Enforcement Personnel Plan (Schedule B-2).....	85
Illinois Municipal Retirement Fund – Elected County Officials Plan (Schedule B-3)	86
Multiyear Schedules of Employer Contributions – All Pension Plans (Schedule B-4)	87
Notes to Required Supplementary Information.....	88

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION:	
Combining and Individual Fund Financial Statements:	
Non-major Governmental Funds:	
Combining Balance Sheet (Schedule C-1)	89-100
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Schedule C-2).....	101-112
Non-major Special Revenue Funds:	
Animal Control Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-3).....	113-114
County Bridge Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-4).....	115
County Highway Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-5).....	116-117
County Motor Fuel Tax Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-6).....	118
Court Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-7).....	119
Economic Development Commission Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-8).....	120
Extension Education Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-9).....	121

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Indemnity Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-10).....	122
Liability Insurance Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-11).....	123
Community 708 Mental Health Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-12).....	124
Veterans’ Assistance Commission Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-13).....	125-126
Recorder’s Document Storage Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-14).....	127
Tuberculosis Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-15).....	128
Child Support Collection Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-16).....	129
Law Enforcement Operations Support Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-17).....	130
Court Security Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-18).....	131

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Probation Services Fee Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-19).....	132
Drug Abuse Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-20).....	133
State’s Attorney Drug Enforcement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-21).....	134
Senior Citizens’ Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-22).....	135
K9 Donations Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-23).....	136
Courthouse Restoration Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-24).....	137
Tax Sale Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-25).....	138
Circuit Clerk Document Storage Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-26).....	139

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Law Library Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-27).....	140
Geographic Information Systems - Mapping Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-28).....	141
Geographic Information Systems - Recorder Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-29).....	142
Restricted for WIC Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-30).....	143
DUI Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-31).....	144
Coroner Death Certificate Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-32).....	145
Sale In Error Interest Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-33).....	146
CSBG - Revolving Loan Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-34).....	147
Child Advocacy Center Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-35).....	148

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Highway - Restricted Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-36).....	149
Rental Housing Support Program Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-37).....	150
Animal Population Control Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-38).....	151
Access to Justice Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-39).....	152
Transportation Alternatives Program Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-40).....	153
Opioid Settlement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-41).....	154
Restricted Economic Development Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-42).....	155
Circuit Clerk Operation/Administration Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-43).....	156
Coroner's Special Fees Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-44).....	157

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Sheriff Vehicle Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-45).....	158
Sheriff E-Ticket Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-46).....	159
Electronic Citation Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-47).....	160
Sheriff FTA Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-48).....	161
Animal Medical Care Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-49).....	162
Salt Storage Building Maintenance Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-50).....	163
County Clerk Death Certificate Surcharge Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-51).....	164
Jail Commissary Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-52).....	165
Hire Back Transportation Safety Fund:	
Schedule of Revenues, Expenditures, and Changes	
in Fund Balance – Budget and Actual (Schedule C-53).....	166

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Sheriff's Range Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-54).....	167
State's Attorney Records Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-55).....	168
HIDTA Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-56).....	169
HAVA Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-57).....	170
County Drug Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-58).....	171
Adult Redeploy Illinois Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-59).....	172
Drug Court Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-60).....	173
Cook County Reimbursement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-61).....	174
Sheriff Special Assignment Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-62).....	175

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
County Clerk Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-63).....	176
Violent Crime Victims Assistance Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-64).....	177
County Election Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-65).....	178
Drug Forfeiture Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-66).....	179
Traffic Enforcement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-67).....	180
Smoke Free Act Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-68).....	181
Nuclear Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-69).....	182
SCAAP Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-70).....	183
Public Defender State Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-71).....	184

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Tobacco Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-72).....	185
County Jail Medical Cost Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-73).....	186
Family Violence Coordinator Council Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-74).....	187
Mental Health Treatment Court Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-75).....	188
Public Defender Records Automation Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-76).....	189
27th Payroll Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-77).....	190
Sheriff Illinois Medical Assistance Recovery Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-78).....	191
IDOT CPS Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-79).....	192

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued):	
Illinois Gaming Law Enforcement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-80).....	193
Coroner SUDORS Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-81).....	194
Health Care / Benefit Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-82).....	195
Sheriff Electronic Home Monitoring Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-83).....	196
Sheriff Equitable Sharing Program Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-84).....	197
Bullet Proof Vest Partnership Grant Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-85).....	198
State Stipend Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-86).....	199
Payroll Clearing Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-87).....	200
HRA Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-88).....	201

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Non-major Special Revenue Funds (Continued)	
Historical Prevention Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-89).....	202
Judicial Facilities Construction Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-90).....	203
EMA Hazard Mitigation Plan Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-91).....	204
Domestic Violence Response Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-92).....	205
Illinois Court Technology Modernization Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-93).....	206
Capital Projects Funds:	
Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-94).....	207
Animal Control Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-95).....	208
County Building Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-96).....	209

Table of Contents

	PAGE
SUPPLEMENTARY INFORMATION (CONTINUED):	
Combining and Individual Fund Financial Statements (Continued):	
Public Safety Capital Improvement Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-97).....	210
Non-major Debt Service Funds:	
Administrative Debt Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-98).....	211
Jail Debt Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-99).....	212
Major Debt Service Fund:	
Courthouse Debt Service Fund:	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Schedule C-100).....	213
Discretely Presented Component Unit - Kendall County Forest Preserve District:	
Balance Sheet (Schedule D-1)	214
Combining Statement of Revenue, Expenses, and Changes in Fund Balance (Schedule D-2).....	215
Custodial Funds:	
Combining Statement of Fiduciary Net Position – Custodial Funds (Schedule E-1).....	216-218
Combining Statement of Changes in Fiduciary Net Position – Custodial Funds (Schedule E-2)	219-221

Table of Contents

	PAGE
OTHER INFORMATION	
Assessed Valuations, Tax Rates, Tax Extensions, and Tax Collections (Schedule 1)	222
OTHER REQUIRED REPORTING:	
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 <i>Government Auditing Standards</i>	223-224
SINGLE AUDIT SECTION:	
Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.....	225-227
Schedule of Expenditures of Federal Awards.....	228-231
Notes to Schedule of Expenditures of Federal Awards	232-233
FINANCIAL STATEMENT FINDINGS:	
Schedule of Findings and Questioned Costs.....	234-235
Summary Schedule of Prior Year Findings.....	236

INDEPENDENT AUDITORS' REPORT



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Independent Auditors' Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of November 30, 2024, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibility of Management for the Financial Statements

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

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

Auditors' Responsibility for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

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

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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

Other Information

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

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

Report on Summarized Comparative Information

We previously audited County of Kendall, Illinois' November 30, 2023 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 21, 2024. The summarized comparative information presented herein as of and for the year ended November 30, 2023 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 20, 2025 on our consideration of the County of Kendall, Illinois' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance.

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County of Kendall, Illinois' internal control over financial reporting and compliance.

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 20, 2025

MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

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, 2024 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 \$17,990,066 to \$255,127,464 at November 30, 2024 from \$237,137,398 at November 30, 2023.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$4,791,531 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$107,025,614, which represents a 5% increase from the prior year. The County's major funds ended the year with the following fund balances:
 - General Fund - \$25,195,661
 - IMRF and Social Security Fund - \$4,653,459
 - Transportation Sales Tax Fund - \$10,737,680
 - Public Safety Sales Tax Fund - \$13,467,484
 - County Health and Human Services Fund - \$5,749,555
 - Courthouse Debt Service Fund - \$1,320,694
 - American Rescue Plan Act Fund - \$1,273,383
 - Kendall County Area Transit Fund - \$292,135
 - Lost Revenue Fund - \$0
- The General Fund's total expenditures of \$25,150,211 were \$1,277,073 less than the \$26,427,284 budgeted for the 2024 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, 2024

Overview of the Financial Statements

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

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

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

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

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Overview of the Financial Statements (Continued)

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

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

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

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

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

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

Overview of County of Kendall, Illinois Financial Procedures

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

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

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 Committee of the Whole 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 Finance and Budget Committee and are also approved by the County Board.

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) – This fund is used to contribute to the public employee pension system. The fund has three sources of revenue: property taxes, personal property replacement taxes and employer contributions from the Kendall County Forest Preserve, KenCom, Animal Control, GIS, Adult Redeployment, Kendall County Health Department, Mental Health, and Economic Development. The County has 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.
- Social Security Fund – This fund is used to contribute to the social security system. The fund has three sources of revenue: property taxes, personal property replacement taxes and employer contributions from the Kendall County Forest Preserve, Animal Control, Veteran's Assistance Commission, GIS, Adult Redeployment, Kendall County Health Department, Mental Health, and Economic Development. The County has 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.
- 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. Major expenditures include Courthouse Expansion debt service, KenCom Intergovernmental Agreement payments, and capital improvements for the Public Safety Center and the Kendall County Courthouse.
- County Health and Human Services Fund – Revenues are generated from state and federal grants, property taxes, and charges for services. Expenditures are related to providing public health services to the community.
- American Rescue Plan Act Fund – This fund is used to account for the grant receipts and expenditures of the American Rescue Plan Act. The basis purpose of this fund is to track all grant related revenues and expenditures related to the American Rescue Plan Act Grant.
- Kendall Area Transit Fund – This fund is used to operate the transit system within the County.
- Lost Revenue Fund – This fund is used to account for grant monies expended for the American Rescue Plan Act to cover expenditures in areas where funding was decreased due to the COVID-19 pandemic.

Major Debt Service Fund:

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

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

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Overview of County of Kendall Financial Procedures (Continued)

Non-major Special Revenue Funds:

Animal Control Fund	County Bridge Fund
County Highway Fund	County Motor Fuel Tax Fund
Court Automation Fund	Economic Development Commission Fund
Extension Education Fund	Indemnity Fund
Liability Insurance Fund	Community 708 Mental Health Fund
Veterans' Assistance Commission Fund	Recorder's Document Storage Fund
Tuberculosis Fund	Child Support Collection Fund
Law Enforcement Operations Fund	Court Security Fund
Probation Services Fee Fund	Drug Abuse Fund
State's Attorney Drug Enforcement Fund	Senior Citizens' Fund
K-9 Donations Fund	Courthouse Restoration Fund
Tax Sale Automation Fund	Circuit Clerk Document Storage Fund
Law Library Fund	Geographic Information System - Mapping Fund
Geographic Information System – Recorder Fund	Restricted for WIC Fund
DUI Fund	Coroner Death Certificate Grant Fund
Sale in Error Interest Fund	CSBG – Revolving Loan Fund
Child Advocacy Center Fund	Highway – Restricted Fund
Rental Housing Support Program Fund	Animal Population Control Fund
Access to Justice Fund	Transportation Alternatives Program Fund
Opioid Settlement Fund	Restricted Economic Development Grant
Circuit Clerk Operation/Administration Fund	Coroner's Special Fees Fund
Sheriff Vehicle Fund	Sheriff e-Ticket Fund
Electronic Citation Fund	Sheriff FTA Fund
Animal Medical Care Fund	Salt Storage Building Maintenance Fund
County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund
Hire Back Transportation Safety Fund	Sheriff's Range Fund
State's Attorney Records Automation Fund	HIDTA Grant Fund
HAVA Grant Fund	County Drug Service Fund
Adult Redeploy Illinois Fund	Drug Court Fund
Cook County Reimbursement Fund	Sheriff Special Assignment Fund
County Clerk Automation Fund	Violent Crime Victims Assistance Fund
County Election Fund	Drug Forfeiture Fund
Traffic Enforcement Fund	Smoke Free Act Fund
Nuclear Grant Fund	SCAAP Grant Fund
Juvenile Justice Grant Fund	Tobacco Grant Fund
County Jail Medical Cost Fund	Family Violence Coordinator Council Grant Fund
Mental Health Treatment Court Fund	Public Defender Records Automation Fund
27 th Payroll Fund	Sheriff IL Medical Assistance Recovery Fund
IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund
Coroner SUDORS Grant Fund	Health Care Benefit Fund
Sheriff Electronic Home Monitoring Fund	Sheriff Equitable Sharing Program Fund
Bullet Proof Vest Partnership Grant Fund	State Stipend Fund
Payroll Clearing Fund	HRA Fund
Historic Preservation Fund	Judicial Facilities Construction Fund
EMA Hazard Mitigation Plan Fund	Domestic Violence Response Fund
Illinois Court Tech Modernization Fund	

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Overview of County of Kendall Financial Procedures (Continued)

Non-Major Capital Projects Funds:

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

Non-Major Debt Service Funds:

Administrative Debt Service Fund
Jail Bond Debt Service Fund

Government-wide Financial Analysis

As previously addressed, net position may serve the purpose over time as a useful indicator of a County's financial position. The County's assets and deferred outflows of resources exceeded its liabilities and deferred inflows of resources by \$255.1 million for FY2024.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2024 and 2023.

Statement of Net Position

	Governmental Activities		% Change
	2024	2023	2023-2024
Current assets	\$ 140,485,549	133,474,181	5.25%
Noncurrent assets	162,184,112	155,290,027	4.44%
Total assets	302,669,661	288,764,208	4.82%
Total deferred outflows of resources	23,410,058	27,520,344	-14.94%
Current liabilities	4,254,838	3,780,307	12.55%
Noncurrent liabilities	28,562,642	35,853,095	-20.33%
Total liabilities	32,817,480	39,633,402	-17.20%
Total deferred inflows of resources	38,134,775	39,513,752	-3.49%
Net position			
Net investment in capital assets	148,430,635	138,197,268	7.40%
Restricted	66,392,140	68,362,709	-2.88%
Unrestricted	40,304,689	30,577,421	31.81%
Total net position	\$ 255,127,464	237,137,398	7.59%

At the end of FY2024, total assets and deferred outflows of resources were \$326 million compared to \$316.2 million for FY2023.

At the end of FY2024, total liabilities and deferred inflows of resources stood at \$70.9 million versus \$79.1 million at the end of FY2023.

At the close of FY2024, County net position stood at \$255.1 million, an increase of \$18 million from FY2023 net position.

COUNTY OF KENDALL, ILLINOIS**Management's Discussion and Analysis - Unaudited
For the Year Ended November 30, 2024****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
	2024	2023	2023-2024
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 10,412,736	10,851,173	-4.04%
Operating grants and contributions	11,480,221	10,757,042	6.72%
Capital grants and contributions	3,763,390	3,532,528	6.54%
General revenues:			
Property taxes	26,061,529	24,312,458	7.19%
Other taxes	30,652,864	29,122,354	5.26%
Interest	3,578,206	2,729,876	31.08%
Miscellaneous	1,415,236	1,434,006	-1.31%
Total revenues	<u>87,364,182</u>	<u>82,739,437</u>	<u>5.59%</u>
Program expenses:			
General and administration	27,438,717	27,926,906	-1.75%
Public safety	12,458,684	14,380,738	-13.37%
Judiciary and court	7,670,191	7,868,731	-2.52%
County development	418,265	308,042	35.78%
Corrections	5,529,898	5,741,359	-3.68%
Highways and bridges	8,411,790	6,860,045	22.62%
Public health	7,057,286	9,005,937	-21.64%
Education	380,459	300,807	26.48%
Unallocated interest	8,826	83,952	-89.49%
Total expenses	<u>69,374,116</u>	<u>72,476,517</u>	<u>-4.28%</u>
Change in net position	17,990,066	10,262,920	75.29%
Net position, beginning of year	<u>237,137,398</u>	<u>226,874,478</u>	<u>4.52%</u>
Net position, end of year	<u>\$ 255,127,464</u>	<u>237,137,398</u>	<u>7.59%</u>

Revenues increased by \$4.6 million from FY2023 to FY2024. This increase is largely related to an increase in property taxes and grants received. The County's property tax revenues are limited by the tax cap (Property Tax Extension Limitation Law). Property tax revenues increase or decrease at the same rate as the consumer price index, plus additional revenue for new construction. Interest income also increased during the current year.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Government-wide Financial Analysis (Continued):

Expenses decreased by \$3.1 million from FY2023 to FY2024. The decrease is related mostly to a decrease in public safety and public health expenditures.

	Governmental Activities			
	Total Cost of Services		Net Cost (Surplus) of Services	
	<u>2024</u>	<u>2023</u>	<u>2024</u>	<u>2023</u>
General and administration	\$ 27,438,717	27,926,906	20,100,438	21,837,276
Public safety	12,458,684	14,380,738	8,407,571	10,782,130
Judiciary and court	7,670,191	7,868,731	3,753,581	4,516,648
County development	418,265	308,042	418,265	308,042
Corrections	5,529,898	5,741,359	4,205,154	3,655,257
Highways and bridges	8,411,790	6,860,045	4,347,166	3,199,971
Public health	7,057,286	9,005,937	2,096,309	2,651,691
Education	380,459	300,807	380,459	300,807
Unallocated interest	8,826	83,952	8,826	83,952
Total	<u>\$ 69,374,116</u>	<u>72,476,517</u>	<u>43,717,769</u>	<u>47,335,774</u>

Analysis of significant variances between original and final budget amounts

The Finance and Budget Committee reviews department budgets on a quarterly basis to limit significant variances. The Committee reviewed any variances at year-end and addressed concerns throughout the FY2024 budget process.

General Fund Revenues: The most significant revenues for the General Fund during fiscal year 2024 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$6.1 million.

General Fund Expenditures: Actual expenditures were \$1.2 million less than budgeted expenditures.

The IMRF and Social Security Fund received most of its revenues from property taxes. Actual revenues were \$74,591 less than budgeted revenues in the IMRF and Social Security Fund.

Actual expenditure was \$862,239 less than budgeted expenditures in the IMRF and Social Security Fund. Contributions to Social Security were \$283,925 less than budgeted and contributions to IMRF were \$569,673 less than budgeted.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Government-wide Financial Analysis (Continued):

Transportation Sales Tax Fund Revenues: The Transportation Sales Tax Fund received most of its revenues from sales tax. The actual revenues exceeded budgeted revenues received by approximately \$143,750.

Transportation Sales Tax Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$7,690,627. The primary reason for the variance was due to lower than expected road and bridge construction costs.

Public Safety Tax Fund Revenues: The Public Safety Sales Tax Fund received most of its revenues from sales tax. Actual revenues exceeded budgeted revenues because sales tax allotments exceeded budgeted amounts by approximately \$1,100,112.

Public Safety Tax Fund Expenditures: Budgeted expenditures equaled actual expenditures in the Public Safety Sales Tax Fund.

County Health and Human Services Fund Revenues: The County Health and Human Services Fund received most of its revenues from grants and property taxes. Budgeted revenues exceeded actual revenues by \$150,010.

County Health and Human Services Fund Expenditures: Actual expenditures exceeded budgeted expenditures in the County Health and Human Services Fund by approximately \$66,659. The primary reason for the variance was due to greater than expected direct client assistance costs.

American Rescue Plan Act Fund Revenues: The American Rescue Plan Act Fund received revenue from interest income and a grant refund. The actual revenues exceeded budgeted revenues by \$287,449.

American Rescue Plan Act Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the American Rescue Plan Act Fund by \$111,281. The primary reason for the variance was due to lower than expected administrative expenses and mental health services.

Kendall County Area Transit Fund Revenues: The Kendall County Area Transit Fund received most of its revenues from operating grants. The budgeted revenues exceeded actual revenues received by approximately \$4,551,894 due to a grant that was budgeted but not received.

Kendall County Area Transit Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Kendall County Area Transit Fund by approximately \$4,232,408. The primary reason for the variance was due to lower than expected expenses for contractual services. The County anticipated spending IDOT grant monies that were not received.

Lost Revenue Fund Revenues: There were no revenues budgeted in the Lost Revenue Fund. However, \$10,000 refund of escrow for purchase of 101 W. Fox Street was received.

Lost Revenue Fund Expenditures: Budgeted expenditures exceeded actual expenditures in the Lost Revenue Fund by approximately \$2,304,768. The primary reason for the variance was due to lower than expended construction costs.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Capital Assets & Long-Term Debt

Capital Assets

At November 30, 2024 the County had \$161.9 million invested in capital assets, net of accumulated depreciation. See Note 4 for more information on assets.

Capital Assets at Year-End (Net of Depreciation)		
	Governmental Activities	
	<u>2024</u>	<u>2023</u>
Land and improvements	\$ 9,472,053	9,425,053
Construction in progress	12,695,504	7,491,285
Buildings and improvements	44,902,205	47,497,043
Road network	70,043,618	65,103,884
Bridge network	21,723,372	22,358,919
Vehicles	2,306,992	2,240,520
Equipment	803,407	858,465
Totals	<u>\$ 161,947,151</u>	<u>154,975,169</u>

During the year ended November 30, 2023, the County began construction on a building that will be used by the County Clerk's office, which was still under construction at November 30, 2024. During the year ended November 30, 2024, the County also had construction in progress relating to courthouse office space, the Galena & Cannonball Trail project, and the Plattville & Mackenzie Road project.

The construction on the Ridge, Canton, & Theodore project, the Galena & Kennedy project, the Plainfield & Woolley Road project, and the Newark/Lisbon Drainage project were completed during FY2024 and the total value of \$5,985,373 was removed from construction in progress and capitalized under road network.

The County also purchased several vehicles, completed courthouse roof renovations, replaced the Animal Control Center's HVAC, and purchased land for road projects.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2024

Capital Assets & Long-Term Debt (Continued)

Long-Term Debt

The County paid down \$2.6 million of existing debt during the year, leaving the County with \$12.1 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	Debt Outstanding at Year-End		
	Governmental Activities		Due in One Year
	2024	2023	
Refunding Bonds:			
Series 2016	\$ 395,000	1,050,000	100,000
Series 2017	9,835,000	11,675,000	2,510,000
Series 2019B	1,900,000	2,090,000	190,000
Total	<u>\$ 12,130,000</u>	<u>14,815,000</u>	<u>2,800,000</u>

Factors likely to have a potential impact on Financial Position

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

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, 2024

(With Comparative Figures for November 30, 2023)

	Governmental Activities		Component
	Totals		Unit
	2024	2023	Forest Preserve District
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 101,434,706	96,601,378	9,359,646
Receivables:			
Property taxes	27,463,199	26,042,851	6,821,326
Due from the State of Illinois	6,522,920	6,417,313	-
Notes receivable	787,550	784,051	-
Lease receivable	47,572	46,412	-
Other receivables	3,424,578	2,867,810	16,497
Inventories	23,900	23,695	-
Prepaid expenses	781,124	690,671	34,451
Total current assets	140,485,549	133,474,181	16,231,920
Noncurrent assets:			
Notes receivable	150,944	181,269	-
Lease receivable	86,017	133,589	-
Capital assets:			
Land and construction in progress	22,167,557	16,916,338	69,721,829
Depreciable assets	249,835,762	241,422,899	10,579,943
Less: accumulated depreciation	(110,056,168)	(103,364,068)	(6,636,386)
Total noncurrent assets	162,184,112	155,290,027	73,665,386
Total assets	302,669,661	288,764,208	89,897,306
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	23,410,058	27,520,344	385,119
Total deferred outflows of resources	23,410,058	27,520,344	385,119
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	2,794,525	2,430,916	17,756
Accrued payroll	1,229,497	1,067,401	31,476
Refundable deposits	-	-	37,238
Accrued interest	230,816	281,990	315,573
Total current liabilities	4,254,838	3,780,307	402,043
Noncurrent liabilities:			
Accrued compensated absences	1,078,792	925,412	49,446
Net pension obligation	14,799,530	19,252,794	112,194
Due in one year			
Bonds payable	3,105,569	2,990,569	5,259,323
Due in more than one year			
Bonds payable	9,578,751	12,684,320	13,063,847
Total noncurrent liabilities	28,562,642	35,853,095	18,484,810
Total Liabilities	32,817,480	39,633,402	18,886,853
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	27,463,199	26,042,851	6,821,326
Unearned rent - current	47,572	46,412	-
Unearned rent - long-term	86,017	133,589	-
Unamortized gain on refunding	832,196	1,103,012	147,015
Deferred inflows from pensions	9,705,791	12,187,888	171,545
Total deferred inflows of resources	38,134,775	39,513,752	7,139,886
<u>Net Position</u>			
Net investment in capital assets	148,430,635	138,197,268	55,342,216
Restricted	66,392,140	68,362,709	8,082,770
Unrestricted	40,304,689	30,577,421	830,700
Total net position	\$ 255,127,464	237,137,398	64,255,686

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

Statement of Activities

For the Year Ended November 30, 2024

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

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		Component Unit
					2024	2023	
Governmental activities:							
General control and administration	\$ 27,438,717	4,987,780	2,350,499	-	(20,100,438)	(21,837,276)	-
Public safety	12,458,684	1,226,510	2,824,603	-	(8,407,571)	(10,787,054)	-
Judiciary and court	7,670,191	2,731,382	1,185,228	-	(3,753,581)	(4,516,648)	-
County development	418,265	-	-	-	(418,265)	(308,042)	-
Corrections	5,529,898	555,810	768,934	-	(4,205,154)	(3,655,257)	-
Highways and bridges	8,411,790	162,119	139,115	3,763,390	(4,347,166)	(3,195,047)	-
Public health	7,057,286	749,135	4,211,842	-	(2,096,309)	(2,651,691)	-
Education	380,459	-	-	-	(380,459)	(300,807)	-
Unallocated interest expense	8,826	-	-	-	(8,826)	(83,952)	-
Total governmental activities	<u>\$ 69,374,116</u>	<u>10,412,736</u>	<u>11,480,221</u>	<u>3,763,390</u>	<u>(43,717,769)</u>	<u>(47,335,774)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,294,155</u>	<u>467,034</u>	<u>-</u>	<u>400,000</u>			<u>(1,427,121)</u>
General revenues:							
Taxes:							
Property taxes					26,061,529	24,312,458	6,552,404
Sales tax					23,856,141	22,036,397	-
Income tax					4,341,289	4,083,067	-
Other taxes					2,455,434	3,002,889	-
Interest					3,578,206	2,729,876	186,573
Miscellaneous					<u>1,415,236</u>	<u>1,434,006</u>	<u>353,238</u>
Total general revenues					<u>61,707,835</u>	<u>57,598,694</u>	<u>7,092,215</u>
Change in net position					17,990,066	10,262,920	5,665,094
Net position, beginning of year					<u>237,137,398</u>	<u>226,874,478</u>	<u>58,590,592</u>
Net position, end of year					<u>\$ 255,127,464</u>	<u>237,137,398</u>	<u>64,255,686</u>

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

Balance Sheet - Governmental Funds

November 30, 2024

(With Comparative Figures for November 30, 2023)

	Major Governmental Funds									Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	American Rescue Plan Act	Kendall County Area Transit	Lost Revenue		2024	2023
<u>Assets</u>												
Cash, deposits, and investments	\$ 23,943,786	4,829,960	10,369,783	11,892,613	5,046,974	1,320,694	1,307,092	312,980	4,645	42,902,406	101,930,933	96,853,443
Receivables:												
Due from the State of Illinois	-	27,099	1,574,871	1,574,871	984,318	-	-	-	-	285,675	4,446,834	4,583,526
Notes receivable	-	-	-	-	-	-	-	-	-	938,494	938,494	965,320
Other receivables	2,103,679	-	-	-	-	-	85,647	306,574	-	928,678	3,424,578	2,867,810
Inventories	-	-	-	-	23,900	-	-	-	-	-	23,900	23,695
Prepaid expenses	234,936	-	-	-	-	-	-	-	-	546,188	781,124	690,671
Total assets	<u>\$ 26,282,401</u>	<u>4,857,059</u>	<u>11,944,654</u>	<u>13,467,484</u>	<u>6,055,192</u>	<u>1,320,694</u>	<u>1,392,739</u>	<u>619,554</u>	<u>4,645</u>	<u>45,601,441</u>	<u>111,545,863</u>	<u>105,984,465</u>
<u>Liabilities</u>												
Accounts payable	\$ 300,196	-	1,206,974	-	187,248	-	101,304	327,419	-	671,384	2,794,525	2,430,916
Accrued payroll	786,544	203,600	-	-	118,389	-	18,052	-	4,645	98,267	1,229,497	1,067,401
Overdraft payable	-	-	-	-	-	-	-	-	-	496,227	496,227	252,065
Total liabilities	<u>1,086,740</u>	<u>203,600</u>	<u>1,206,974</u>	<u>-</u>	<u>305,637</u>	<u>-</u>	<u>119,356</u>	<u>327,419</u>	<u>4,645</u>	<u>1,265,878</u>	<u>4,520,249</u>	<u>3,750,382</u>
<u>Fund Balance</u>												
Non-spendable	234,936	-	-	-	23,900	-	-	-	-	534,382	793,218	714,366
Restricted	-	4,653,459	10,737,680	13,467,484	5,725,655	1,320,694	1,273,383	292,135	-	28,921,650	66,392,140	68,362,709
Committed	-	-	-	-	-	-	-	-	-	14,883,901	14,883,901	9,213,238
Unassigned	24,960,725	-	-	-	-	-	-	-	-	(4,370)	24,956,355	23,943,770
Total fund balance	<u>25,195,661</u>	<u>4,653,459</u>	<u>10,737,680</u>	<u>13,467,484</u>	<u>5,749,555</u>	<u>1,320,694</u>	<u>1,273,383</u>	<u>292,135</u>	<u>-</u>	<u>44,335,563</u>	<u>107,025,614</u>	<u>102,234,083</u>
Total liabilities and fund balance	<u>\$ 26,282,401</u>	<u>4,857,059</u>	<u>11,944,654</u>	<u>13,467,484</u>	<u>6,055,192</u>	<u>1,320,694</u>	<u>1,392,739</u>	<u>619,554</u>	<u>4,645</u>	<u>45,601,441</u>	<u>111,545,863</u>	<u>105,984,465</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, 2024
(With Comparative Figures for November 30, 2023)

	2024	2023
Total fund balance for governmental funds	\$ 107,025,614	102,234,083
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	272,003,319	258,339,237
Accumulated depreciation	(110,056,168)	(103,364,068)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(230,816)	(281,990)
Leases receivable are long-term assets that are not available in the current year and therefore, are not reported in the funds.	133,589	180,001
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	2,076,086	1,833,787
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	(1,078,792)	(925,412)
Net pension liability, net	(14,799,530)	(19,252,794)
Bonds, capital leases, and discounts / premiums on bonds	(12,684,320)	(15,674,889)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred inflows related to leases receivable	(133,589)	(180,001)
Deferred outflows (inflows) related to pensions	13,704,267	15,332,456
Deferred inflows related to economic gain on refunding	(832,196)	(1,103,012)
Net position of governmental activities	\$ 255,127,464	237,137,398

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	Major Governmental Funds									Non-major Governmental Funds	Total Governmental Funds	
	General	IMRF and Social Security	Transportation Sales Tax	Public Safety Sales Tax	County Health and Human Services	Courthouse Debt Service	American Rescue Plan Act	Kendall County Area Transit	Lost Revenue		2024	2023
Revenues:												
Property taxes	\$ 15,074,848	3,994,816	-	-	1,509,327	-	-	-	-	5,482,538	26,061,529	24,312,458
Intergovernmental revenue	13,825,816	336,266	8,786,250	8,786,250	4,211,842	-	-	2,101,070	-	10,005,701	48,053,195	46,635,575
Fees, fines, and charges	3,655,294	-	-	-	748,990	-	-	-	-	2,590,726	6,995,010	6,861,272
Licenses and permits	1,018,707	-	-	-	-	-	-	-	-	-	1,018,707	867,936
Interest	2,453,411	4,935	308,496	323,574	53,019	31,360	123,477	6,718	-	273,216	3,578,206	2,729,876
Other revenue	141,872	4,492	349,004	46,412	22,759	-	164,972	-	10,000	675,725	1,415,236	1,434,005
Total revenues	36,169,948	4,340,509	9,443,750	9,156,236	6,545,937	31,360	288,449	2,107,788	10,000	19,027,906	87,121,883	82,841,122
Expenditures:												
Current:												
General administrative	6,526,803	1,515,460	-	2,044,762	-	-	2,410,072	2,077,662	166,423	10,141,783	24,882,965	25,168,544
Public safety	7,673,567	999,247	-	-	-	-	-	-	-	4,250,796	12,923,610	12,438,465
Judiciary and courts	5,703,319	851,124	-	-	-	-	-	-	-	884,599	7,439,042	6,771,874
County development	233,919	31,520	-	-	-	-	-	-	-	152,826	418,265	308,042
Corrections	4,867,689	747,047	-	-	-	-	-	-	-	46,075	5,660,811	5,615,176
Highways and bridges	16,412	68,271	1,681,685	-	-	-	-	-	-	3,903,232	5,669,600	4,448,915
Public health	28,592	198,541	-	-	6,019,014	-	504,386	-	-	547,168	7,297,701	8,574,892
Education	99,910	88,212	-	-	-	-	-	-	-	192,337	380,459	300,807
Debt service:												
Principal	-	-	-	-	-	2,495,000	-	-	-	190,000	2,685,000	2,565,000
Interest	-	-	-	-	-	559,425	-	-	-	74,360	633,785	746,085
Fiscal agent fees	-	-	-	-	-	1,891	-	-	-	709	2,600	961
Capital outlay	-	-	7,237,688	-	-	-	-	-	5,364,517	1,734,309	14,336,514	16,480,134
Total expenditures	25,150,211	4,499,422	8,919,373	2,044,762	6,019,014	3,056,316	2,914,458	2,077,662	5,530,940	22,118,194	82,330,352	83,418,895
Excess (deficiency) of revenues over (under) expenditures	11,019,737	(158,913)	524,377	7,111,474	526,923	(3,024,956)	(2,626,009)	30,126	(5,520,940)	(3,090,288)	4,791,531	(577,773)
Other financing sources (uses):												
Transfers in	384,485	527,282	20,000	-	875,528	3,054,525	-	71,000	-	13,571,292	18,504,112	22,809,060
Transfers out	(10,479,294)	-	(150,000)	(4,160,227)	(1,244,106)	-	(736,303)	(7,166)	-	(1,727,016)	(18,504,112)	(22,809,060)
Total other financing sources (uses)	(10,094,809)	527,282	(130,000)	(4,160,227)	(368,578)	3,054,525	(736,303)	63,834	-	11,844,276	-	-
Net change in fund balance	924,928	368,369	394,377	2,951,247	158,345	29,569	(3,362,312)	93,960	(5,520,940)	8,753,988	4,791,531	(577,773)
Fund balance, beginning of year	24,270,733	4,285,090	10,343,303	10,516,237	5,591,210	1,291,125	4,635,695	198,175	5,520,940	35,581,575	102,234,083	102,811,856
Fund balance, end of year	\$ 25,195,661	4,653,459	10,737,680	13,467,484	5,749,555	1,320,694	1,273,383	292,135	-	44,335,563	107,025,614	102,234,083

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024	2023
Net change in fund balances - total governmental funds	\$ 4,791,531	(577,773)
The change in net position reported for governmental activities in the Statement of Activities is different because:		
Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Capital debt obligation principal payments	2,685,000	2,565,000
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital asset purchases	13,678,046	16,622,883
Depreciation expense	(6,706,064)	(6,333,432)
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.	242,299	(101,686)
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	(153,380)	(106,040)
Change in net pension liability and deferred pension sources	2,825,075	(2,469,126)
Change in accrued interest payable	51,174	45,536
Amortization of bond premiums and discounts	305,569	349,742
Amortization of gain on refunding	270,816	267,816
Change in net position of governmental activities	\$ 17,990,066	10,262,920

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

Statement of Fiduciary Net Position

November 30, 2024

(With Comparative Figures for November 30, 2023)

	Trust Funds			Totals	
	Nonexpendable	Liability	Custodial		
	Trust Fund	Insurance		2024	2023
	Working Cash	Program	Funds		
<u>Assets</u>					
Cash, deposits, and investments	\$ 100,000	33,909	20,893,025	21,026,934	20,270,731
Due from State of Illinois	-	-	73,524	73,524	75,457
Accounts receivable	-	-	515,038	515,038	775,300
Other assets	-	-	4,930,625	4,930,625	4,875,738
Total assets	<u>\$ 100,000</u>	<u>33,909</u>	<u>26,412,212</u>	<u>26,546,121</u>	<u>25,997,226</u>
<u>Liabilities</u>					
Accounts payable	\$ -	-	294,366	294,366	1,045,336
Other liabilities	-	-	1,263,661	1,263,661	1,108,456
Accrued payroll	-	-	98,596	98,596	92,454
Total liabilities	<u>-</u>	<u>-</u>	<u>1,656,623</u>	<u>1,656,623</u>	<u>2,246,246</u>
<u>Net Position</u>					
Restricted for Individuals, Organization and Other Governments	-	-	24,755,589	24,755,589	23,617,109
Unrestricted	100,000	33,909	-	133,909	133,871
	<u>\$ 100,000</u>	<u>33,909</u>	<u>24,755,589</u>	<u>24,889,498</u>	<u>23,750,980</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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	Trust Funds			Totals	
	Nonexpendable	Liability	Custodial		
	Trust Fund	Insurance		2024	2023
	Working Cash	Program	Funds		
Additions					
Property Tax Allotments for other Governments	\$ -	-	410,161,708	410,161,708	382,424,490
Motor Fuel Tax Allotments and Grants	-	-	812,935	812,935	804,959
Liability Insurance	-	490,000	-	490,000	331,583
Fines, Fees and Charges Collected for Others	-	-	26,814,285	26,814,285	31,735,864
Interest	-	-	551,005	551,005	517,664
Total Additions	-	490,000	438,339,933	438,829,933	415,814,560
Deductions					
Property Tax Allotments for other Governments	-	-	409,993,574	409,993,574	381,990,498
Fines, Fees and Charges Collected for Others	-	-	26,468,569	26,468,569	29,212,252
Construction Projects	-	-	739,312	739,312	844,760
Claims	-	489,962	-	489,962	307,867
Total Deductions	-	489,962	437,201,455	437,691,417	412,355,377
Change in Fiduciary Net Position	-	38	1,138,478	1,138,516	3,459,183
Net position, beginning of year	100,000	33,871	23,617,111	23,750,982	20,291,797
Net position, end of year	\$ 100,000	33,909	24,755,589	24,889,498	23,750,980

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, 2024

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, 2024

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

A. The Financial Reporting Entity (Continued)

Individual Component Unit Disclosures (Continued)

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

Kendall County Forest Preserve District

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

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

B. Government-Wide and Fund Financial Statements

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

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

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

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period. For this purpose, the government considers revenues to be available if they are collected within approximately 60 days of the end of the current fiscal period. The County elected to take exception to this assumption for revenue remitted by the State as the County considered those amounts applicable to the current fiscal year to be available as it is vouchered by the State. Property taxes, sales tax, franchise taxes, licenses, and interest are considered to be susceptible to accrual. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital leases are reported as other financing sources.

The County reports the following major governmental funds:

1. General Fund – used to account for all financial resources of the County except those which are required to be accounted for in another fund.
2. Illinois Municipal Retirement and Social Security Fund – used to account for the revenues and expenditures related to the social security system and retirement system of the County.
3. Transportation Sales Tax Fund – revenues from .50% sales tax are accumulated and used to cover the expenditures related to highway operations.
4. Public Safety Sales Tax Fund – revenues from .50% sales tax are accumulated and used for operating and debt service expenditures related to public safety.
5. County Health and Human Services Fund – used to provide health related care to the constituents of the County.
6. Courthouse Debt Service Fund – used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
7. American Rescue Plan Act Fund – used to account for the grant monies received and expended for the American Rescue Plan Act.
8. Kendall County Area Transit Fund – used to operate the transit system within the County.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

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

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

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

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

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

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

D. Property Taxes

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

Property taxes are collected by the County Treasurer, who remits to the units their respective share of the collections. Taxes levied in 2023 became due and payable in two installments, generally in June and September 2024. 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, 2024

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

D. *Property Taxes (Continued)*

The 2023 levy was approved on December 5, 2023. 2023 property taxes were extended to \$26,097,573 and are reflected as revenues in fiscal year 2024 and collections amounted to \$26,061,529. Amounts not collected by the Collector by November 30, 2024 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 2024 levy was approved on November 19, 2024. Property taxes levied in 2024 in the amount of \$27,463,199 have been recognized as receivables and deferred inflows on the accompanying financial statements, as these taxes will be collected and are associated for budget purposes to be used in 2025.

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, 2024

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

F. Long-Term Liabilities

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

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

G. Budget and Appropriations

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

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

H. Cash and Cash Equivalents

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

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

I. Investments

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

J. Inventory and Prepaid Items

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

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

K. Compensated Absences

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

L. Pensions

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

M. Deferred Outflows / Inflows of Resources

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

1. Deferred property taxes related to the 2024 property tax levy are reported as deferred inflows on the government-wide financial statements.
2. Inflows and outflows of resources resulting from changes in estimates and actuarial assumptions related to pensions, as well as contributions subsequent to the measurement date used to determine the net pension obligation are reported as deferred inflows and outflows on the government-wide statements.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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	\$ 22,167,557
Other capital assets, net of accumulated depreciation	139,779,594
Less:	
Bonds payable	(12,684,320)
Unamortized gain on bond refunding	<u>(832,196)</u>
Total net investment in capital assets	<u>\$ 148,430,635</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, 2024:

Restricted by:	
State statutes and enabling legislation	\$ 60,861,494
Bond agreements	1,499,076
Grantor requirements	3,918,033
Donor requirements	<u>113,537</u>
Total restricted	<u>\$ 66,392,140</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, 2024

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, 2024:

Inventory	\$ 23,900
Prepaid expenses	<u>769,318</u>
Total	<u>\$ 793,218</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, 2024:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$ 4,653,459
Transportation Sales Tax	10,737,680
Public Safety Sales Tax	13,467,484
County Health and Human Services	5,725,655

Grant imposed restrictions:

American Rescue Plan Act	1,273,383
Kendall County Area Transit	292,135
Bond agreements - Courthouse Debt Service	1,320,694

Non-major funds:

State statutes and enabling legislation	26,277,216
Bond agreements - Courthouse Debt Service	178,382
Grant imposed restrictions	2,352,515
Donor imposed restrictions	<u>113,537</u>
Total	<u>\$ 66,392,140</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2024:

Nonmajor Funds:	
Payroll Clearing	\$ 35,529
HRA	4,370
Capital Improvements	2,850,698
Animal Control Capital Improvement	61,942
County Buildings	10,832,039
Public Safety Capital Improvement	726,007
Judicial Facilities Construction Fund	373,316
Total	<u>\$ 14,883,901</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, 2024

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

O. *Fund Balance (Continued)*

5. Unassigned:

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

Fund balances unassigned at November 30, 2024 as follows:

Major Funds:	
General Fund	\$ 24,960,725
Nonmajor Funds:	
County Clerk Death Certificate Surcharge Fund	(1,690)
Sheriff's Special Assignment Fund	(249)
Family Violence Coord. Council Grant Fund	(2,431)
Total Unassigned Fund Balance	\$ 24,956,355

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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

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.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

NOTE 2: CASH AND INVESTMENTS

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

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

Custodial Credit Risk - Deposits

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

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

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

As of November 30, 2024, the reported amount of the County’s deposits was \$67,514,217 and the bank balance was \$71,682,893. Of the bank balance, \$2,085,563 was covered by federal depository insurance or by collateral held by the County’s agent in the County’s name and all remaining balances were covered by collateral held in the pledging bank’s trust department in the County’s name. No balances were uninsured or uncollateralized.

Investments

As of November 30, 2024, the County’s investments were as follows:

	Total
Illinois Funds	\$ 33,920,489
Total investments	\$ 33,920,489

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 2: CASH AND INVESTMENTS – (CONTINUED)

Investments (Continued)

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

Interest Rate Risk

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

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

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Illinois Funds	\$ 33,920,489	-	-	-	33,920,489
Total	\$ 33,920,489	-	-	-	33,920,489

Credit Risk

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

Investment Type	Total	AAAm	Unrated
Illinois Funds	\$ 33,920,489	33,920,489	-
Total	\$ 33,920,489	33,920,489	-

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, 2024, there are no investments with custodial credit risk in that all of its investments are insured.

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 3: FAIR VALUE MEASUREMENTS

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

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

The County's Illinois Funds, valued at \$33,920,489, are the only investments measured at fair value as of November 30, 2024.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 4: CHANGES IN CAPITAL ASSETS

Capital asset activity for the County for the year ended November 30, 2024 was as follows:

	Balance as of December 1, 2023	Additions	Deletions / Transfers	Balance as of November 30, 2024
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 9,425,053	47,000	-	9,472,053
Construction in progress	7,491,285	11,189,592	(5,985,373)	12,695,504
Total capital assets not being depreciated	16,916,338	11,236,592	(5,985,373)	22,167,557
Capital assets being depreciated:				
Buildings and improvements	107,856,615	327,236	-	108,183,851
Road network	87,973,047	6,985,374	-	94,958,421
Bridge network	31,109,573	-	-	31,109,573
Vehicles	7,231,438	903,126	(13,964)	8,120,600
Equipment	7,252,226	211,091	-	7,463,317
Total capital assets	241,422,899	8,426,827	(13,964)	249,835,762
Less accumulated depreciation:				
Buildings and improvements	60,359,572	2,922,076	-	63,281,648
Road network	22,869,162	2,045,641	-	24,914,803
Bridge network	8,750,655	635,546	-	9,386,201
Vehicles	4,990,918	836,653	(13,964)	5,813,607
Equipment	6,393,761	266,148	-	6,659,909
Total accumulated depreciation	103,364,068	6,706,064	(13,964)	110,056,168
Total capital assets being depreciated, net	138,058,831	1,720,763	-	139,779,594
Governmental activities capital assets, net	\$ 154,975,169	12,957,355	(5,985,373)	161,947,151

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

Governmental activities	
General administration	\$ 2,372,846
Highways and bridges	2,789,746
Public safety	759,512
Judiciary	676,253
Public health	107,707
Total governmental activities	<u>\$ 6,706,064</u>

Significant capital additions for the year include the court roof renovation, construction of the county clerk building, several vehicle purchases, land acquisitions for road projects, and completion of various road construction projects. See Note 15 regarding significant construction contracts in progress at November 30, 2024.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 5: LONG-TERM DEBT

Long-term debt activity for the year ended November 30, 2024 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Governmental Activities:					
Bonds payable:					
General obligation bonds	\$ 14,815,000	-	2,685,000	12,130,000	2,800,000
Net premium on bonds	859,889	-	305,569	554,320	305,569
Total bonds payable	<u>\$ 15,674,889</u>	<u>-</u>	<u>2,990,569</u>	<u>12,684,320</u>	<u>3,105,569</u>
Net pension obligation	<u>\$ 19,252,794</u>	<u>-</u>	<u>4,453,264</u>	<u>14,799,530</u>	<u>-</u>
Compensated absences	<u>\$ 925,412</u>	<u>1,271,209</u>	<u>1,117,829</u>	<u>1,078,792</u>	<u>-</u>

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, 2024 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/24
Refunding Series 2016	5/3/2016	5,045,000	3.00	12/15/2027	\$ 395,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	9,835,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	1,900,000
Total					<u>\$ 12,130,000</u>

2016 Crossover Refunding of Series 2008 Bonds

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

2017 Crossover Refunding of Series 2007B and 2009 Bonds

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 5: LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Alternative Revenue Source Series 2019B Refunding Bonds

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

Debt service requirements to maturity are as follows:

Year Ending November 30,	Bonds Payable	
	Principal	Interest
2025	\$ 2,800,000	506,110
2026	2,935,000	366,885
2027	3,070,000	221,260
2028	2,265,000	92,285
2029	240,000	33,160
2030-2032	820,000	43,418
	<u>\$ 12,130,000</u>	<u>1,263,118</u>

Debt Defeasance

Prior Year Defeasance

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

NOTE 6: LEGAL DEBT MARGIN

Legal debt margin is the percent of the County's assessed valuation which is subject to debt limitation. The statutory debt limitation for the County is 5.750%. The legal debt margin limitation is as follows for the fiscal year ended November 30, 2024:

Assessed valuation (2023)	<u>\$ 4,602,340,505</u>
Statutory debt limitation (5.750%)	\$ 264,634,579
Amount of debt applicable to debt limitation	
County	12,130,000
KCFPD	<u>18,065,000</u>
Total amount of debt applicable to debt limitation	<u>30,195,000</u>
Legal Debt Margin	<u>\$ 234,439,579</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 7: DEFINED BENEFIT PENSION PLAN - IMRF

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

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

Plan Description

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

Benefits Provided

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

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

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

Membership

As of December 31, 2023, the County's plan membership consisted of the following:

	RP	SLEP	ECO
Retirees and beneficiaries	247	67	13
Inactive, non-retired members	301	56	2
Active members	274	90	4
Total	822	213	19

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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 2023 and the fiscal year ended November 30, 2024 are summarized below. The County also contributes for disability benefits, death benefits and supplemental retirement benefits, all of which are pooled at the IMRF level. Contribution rates for disability and death benefits are set by the IMRF Board of Trustees, while the supplemental retirement benefits rate is set by statute.

	RP	SLEP	ECO	Total
Plan member required contribution rate	4.50%	7.50%	7.50%	N/A
Employer required contribution rate for 2023	5.88%	19.57%	18.99%	N/A
Employer required contribution rate for 2024	5.82%	20.01%	19.36%	N/A
Actual contributions for 2023:				
County	\$ 815,460	1,742,103	83,268	2,640,831
Forest Preserve District	34,049	-	-	34,049
KenCom	112,452	-	-	112,452
Total	<u>\$ 961,961</u>	<u>1,742,103</u>	<u>83,268</u>	<u>2,787,332</u>
Actual contributions for fiscal year 2024:				
County	\$ 802,806	1,841,940	86,600	2,731,346
Forest Preserve District	38,328	-	-	38,328
KenCom	137,926	-	-	137,926
Total	<u>\$ 979,060</u>	<u>1,841,940</u>	<u>86,600</u>	<u>2,907,600</u>

Payable to the Pension Plan

At November 30, 2024, the County had \$123,323 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2024.

Net Pension Liability

At December 31, 2023, 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	\$ 69,351,321	82,905,148	7,038,266	159,294,735	4,906,278	20,294,149	134,094,308
Plan Fiduciary Net Position	66,181,999	71,250,343	6,580,175	144,012,517	4,794,084	19,923,655	119,294,778
Net Pension Liability	<u>\$ 3,169,322</u>	<u>11,654,805</u>	<u>458,091</u>	<u>15,282,218</u>	<u>112,194</u>	<u>370,494</u>	<u>14,799,530</u>

The net pension liabilities were measured as of December 31, 2023, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2023. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2023.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2023, are included as Required Supplementary Information in this report. Below is a summary of changes in the total net pension liability for the calendar year ending December 31, 2023.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2022	\$ 148,378,601	128,376,918	20,001,683
Changes for the year:			
Service cost	2,864,541	-	2,864,541
Interest on the total pension liability	10,623,418	-	10,623,418
Benefit changes	-	-	-
Differences between expected and actual experience	4,135,562	-	4,135,562
Assumption changes	(145,434)	-	(145,434)
Employer contributions	-	2,787,332	(2,787,332)
Employee contributions	-	1,422,229	(1,422,229)
Net plan investment income	-	14,142,943	(14,142,943)
Benefit payments and refunds	(6,561,953)	(6,561,953)	-
Other	-	3,845,048	(3,845,048)
Net changes	10,916,134	15,635,599	(4,719,465)
Balances at December 31, 2023	\$ 159,294,735	144,012,517	15,282,218

Actuarial Assumptions

The following are the methods and assumptions used to determine total pension liability at December 31, 2023:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was market value of investments.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.75% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2020 valuation according to an experience study from years 2017 to 2019.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

Actuarial Assumptions - Continued

- For non-disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Retiree, Male (adjusted 106%) and Female (adjusted 105%) tables, and future mortality improvements projected using scale MP-2020.
- For disabled retirees, the Pub-2010, Amount-Weighted, below-median income, General, Disabled Retiree, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- For active members, the Pub-2010, Amount-Weighted, below-median income, General, Employee, Male and Female (both unadjusted) tables, and future mortality improvements projected using scale MP-2020.
- The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense, and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return to the target asset allocation percentage and adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table as of December 31, 2023:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	34.5%	5.00%
International Equity	18%	6.35%
Fixed Income	24.5%	4.75%
Real Estate	10.5%	6.30%
Alternative Investments	11.5%	6.05-8.65%
Cash Equivalents	<u>1%</u>	3.80%
Total	<u>100%</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2023 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	3.77%	3.77%	3.77%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	Regular Plan		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 77,783,295	69,351,321	62,757,107
Plan Fiduciary Net Position	66,181,999	66,181,999	66,181,999
Net Pension Liability/(Asset)	\$ 11,601,296	3,169,322	(3,424,892)
Primary Government	\$ 9,765,971	2,686,634	(2,883,074)
KCFPD	357,320	112,194	(105,487)
KenCom	1,478,005	370,494	(436,331)
Total	\$ 11,601,296	3,169,322	(3,424,892)

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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	\$ 94,735,580	82,905,148	73,297,987
Plan Fiduciary Net Position	71,250,343	71,250,343	71,250,343
Net Pension Liability/(Asset)	<u>\$ 23,485,237</u>	<u>11,654,805</u>	<u>2,047,644</u>
	ECO Plan		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 7,815,160	7,038,266	6,384,351
Plan Fiduciary Net Position	6,580,175	6,580,175	6,580,175
Net Pension Liability/(Asset)	<u>\$ 1,234,985</u>	<u>458,091</u>	<u>(195,824)</u>
	Benefit Plan Total		
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 180,334,035	159,294,735	142,439,445
Plan Fiduciary Net Position	144,012,517	144,012,517	144,012,517
Net Pension Liability/(Asset)	<u>\$ 36,321,518</u>	<u>15,282,218</u>	<u>(1,573,072)</u>
Primary Government	\$ 34,486,193	14,799,530	(1,031,254)
KCFPD	357,320	112,194	(105,487)
KenCom	1,478,005	370,494	(436,331)
Total	<u>\$ 36,321,518</u>	<u>15,282,218</u>	<u>(1,573,072)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2024, the total pension benefit for all plans was \$258,978 of which \$122,397 was recognized by the Primary Government, \$31,746 was recognized by the Component Unit, and \$104,835 was recognized by KenCom. At November 30, 2024, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference between expected and actual experience	\$ 4,403,790	49,133
Changes in assumptions	280,441	271,310
Net difference between projected and actual earnings on pension plan investments	17,585,255	10,123,999
Total deferred amounts to be recognized in pension expense in future periods	22,269,486	10,444,442
Contributions subsequent to the measurement date	2,797,792	-
Total deferred amounts related to pensions	<u>\$ 25,067,278</u>	<u>10,444,442</u>

In the table above, \$2,797,792 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, 2024. 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,	Net Deferred Outflows (Inflows) of Resources			
	Regular Plan	SLEP	ECO	Total
2024	1,219,603	1,834,487	36,650	3,090,740
2025	1,708,173	2,050,559	102,843	3,861,575
2026	2,608,678	2,977,325	241,625	5,827,628
2027	(440,357)	(466,622)	(47,920)	(954,899)
2028	-	-	-	-
Thereafter	-	-	-	-
Total	<u>\$ 5,096,097</u>	<u>6,395,749</u>	<u>333,198</u>	<u>11,825,044</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

Deferred outflows and inflows for the total Plan were allocated based on the percentage of the calendar year 2023 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 23,410,058	385,119	1,272,101	25,067,278
Deferred inflows	(9,705,791)	(171,545)	(567,106)	(10,444,442)
Net deferred outflows/(inflows)	\$ 13,704,267	213,574	704,995	14,622,836

The Regular Plan reported \$937,068 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 2023 calendar year contributions as follows:

Primary Government	\$ 776,661
KCFPD	33,173
KenCom	<u>127,234</u>
Total contributions subsequent to the measurement date	<u>\$ 937,068</u>

NOTE 8: OTHER POST - EMPLOYMENT BENEFITS

The County has evaluated its potential other postemployment benefits liability. The County provides continued health insurance coverage at the active employer rate to all eligible employees in accordance with Illinois statutes, which creates an implicit subsidy of retiree health insurance. Former employees who choose to retain their rights to health insurance through the government are required to pay 100% of the current premium. However, only ten former employees have chosen to stay in the government's health insurance plan. Therefore, there has been low utilization, and therefore, an immaterial implicit subsidy to calculate in accordance with GASB Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions. Additionally, the County has no former employees for whom the County was providing an explicit subsidy and no employees with agreements for future explicit subsidies upon retirement. Therefore, the County has not recorded any net OPEB liability as of November 30, 2024.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 9: LEASE RECEIVABLE

The County is reporting lease receivables of \$133,589 at November 30, 2024. For the year ended November 30, 2024, the County reported lease revenue of \$46,412 related to lease payments received.

The lease is summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>
KenCom	<u>\$ 133,589</u>	<u>46,412</u>

The County has a lease agreement with KenCom for the basement of the Public Safety Center which is effective September 1, 2012 through August 31, 2023, and provides for the option of two five-year extensions. Under the original lease, KenCom is to pay \$100,000 annually in quarterly installments of \$25,000. In fiscal year 2020, KenCom exercised the first option which extended the lease through August 31, 2027. This extension calls for an annual rent payment of \$45,000 made in quarterly installments and an annual increase of 2.5% with 0% interest. Through the lease payments, KenCom will reimburse the County for costs incurred to construct the build-out of the Public Safety Center basement for emergency 911 purposes. The balance due on this lease at November 30, 2024 is \$133,589.

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

<u>Fiscal Year Ending November 30,</u>	<u>Principal</u>
2025	\$ 47,572
2026	48,763
2027	<u>37,254</u>
Total	<u>\$ 133,589</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements
For the Year Ended November 30, 2024

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, 2024, the outstanding balance was \$938,494.

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

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

Fiscal Year Ending November 30,	Principal
2025	\$ 787,550
2026	31,093
2027	32,024
2028	23,579
2029	12,298
2030-2034	40,551
2035	11,399
	<u>\$ 938,494</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 11: STEWARDSHIP & ACCOUNTABILITY

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2024	Actual 2024	Excess
County Health and Human Services Fund	\$ 5,952,355	6,019,014	66,659
Extension Education Fund	192,163	192,337	174
Senior Citizen's Fund	317,500	317,568	68
Circuit Clerk Operation/Administration Fund	40,000	47,433	7,433
Traffic Enforcement Fund	24,640	26,101	1,461
Family Violence Coordinator Council Grant Fund	56,000	58,105	2,105
State Stipend Fund	16,000	22,500	6,500

Deficit Fund Equity

As of November 30, 2024, the following funds had deficit fund balances:

Fund	Deficit
County Clerk Death Certificate Surcharge Fund	\$ 1,690
Sheriff's Special Assignment Fund	249
Family Violence Coordinator Council Grant Fund	2,431

NOTE 12: TAX ABATEMENTS

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

For the fiscal year ended November 30, 2024, the County had two properties with abatement agreements. These properties are not yet operational; therefore, no current abatement has been applied.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 13: INTER-FUND TRANSACTIONS

Below are the inter-fund transfers for the year ended November 30, 2024:

<u>Fund</u>	<u>Transfer from Other Funds</u>	<u>Transfer to Other Funds</u>
Governmental Activities:		
Major Funds:		
General	\$ 384,485	10,479,294
IMRF and Social Security	527,282	-
Transportation Sales Tax	20,000	150,000
Public Safety Sales Tax	-	4,160,227
County Health and Human Services	875,528	1,244,106
Courthouse Debt Service	3,054,525	-
American Rescue Plan Act	-	736,303
Kendall County Area Transit	71,000	7,166
Non-major Funds:	13,571,292	1,727,016
	<u>\$ 18,504,112</u>	<u>18,504,112</u>

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

NOTE 14: RISK MANAGEMENT

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

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

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

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

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

NOTE 14: RISK MANAGEMENT – (CONTINUED)

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

NOTE 15: CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

During the year ended November 30, 2023, the County began construction on a building that will be used by the County Clerk's office. The total contract for this project is \$9,427,454 of which \$9,089,623 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2023, the County signed a contract for the Galena and Kennedy Road Project. As of November 30, 2024, this project has been completed and the County has expended \$1,618,396 related to this contract, of which \$1,618,396 has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2024, the County signed a contract for the Ridge, Theodore, and Caton Farm Road project. As of November 30, 2024, this project has been completed and the County has expended \$3,740,804 related to this contract, of which \$3,740,804 has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2023, the County signed a contract for the Plainfield and Woolley Road project. As of November 30, 2024, this project has been completed and the County has expended \$370,453 related to this contract, of which \$370,453 has been capitalized as part of the County's Road Network on the government-wide financial statements.

During the year ended November 30, 2024, the County signed a contract for the Galena and Canonball Trail project. The total contract for this project is \$3,526,702, of which \$874,760 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2024, the County signed a contract for the Ridge Road Bridge project. The total contract for this project is \$2,248,144, of which \$1,885,891 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2024, the County signed a contract for the Collins Road Extension project. The total contract for this project is \$12,117,223, of which \$0 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2024, the County began construction on the Courthouse office space renovation. The total contract for this project is \$1,358,936 of which \$476,368 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2024, the County began construction on the Kendall County Phase 2 Office Building. The total contract for this project is \$9,267,631 of which \$322,870 has been 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, 2024

NOTE 16: DYNEGY AGREEMENT

Dynegy owns the Kendall Power Station located in Seward Township, Kendall County, Illinois. Dynegy and the taxing Districts had a dispute regarding the proper assessed valuation of the property. On April 28, 2011, the County, taxing bodies, and Dynegy entered into an intergovernmental agreement to resolve this dispute. For tax year 2011, the equalized assessed valuation of the property was \$100. For tax years 2012-2021, the parties agree that the equalized assessed valuation of the property shall be \$100,000. Dynegy is currently in dispute with the Kendall County taxing bodies for valuation of its property for tax years 2022, 2023 and 2024. 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 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, 2024, the carrying amount of the District’s deposits was \$7,304,476 and the bank balance was \$7,321,321 and fully collateralized.

Investments

As of November 30, 2024, the KCFPD had investments with Illinois Funds, Money Market Fund with a fair value of \$2,055,170.

Interest Rate Risk

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

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Illinois Funds	\$ 2,055,170	-	-	-	2,055,170

Credit Risk

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

Investment Type	Total at 11/30/24	AAAm	Aa	Unrated
Illinois Funds	\$ 2,055,170	2,055,170	-	-

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024 was as follows:

	Balance as of December 1, 2023	Additions	Deletions / Transfers	Balance as of November 30, 2024
Capital assets not being depreciated:				
Land	\$ 69,239,348	-	-	69,239,348
Construction in Process	-	482,481	-	482,481
Total capital assets not being depreciated	69,239,348	482,481	-	69,721,829
Capital assets being depreciated:				
Improvements	6,468,762	120,597	-	6,589,359
Buildings	3,455,762	-	-	3,455,762
Equipment	449,396	64,674	9,528	504,542
Artifacts and antiques	30,280	-	-	30,280
Total depreciable capital assets	10,404,200	185,271	9,528	10,579,943
Less accumulated depreciation:				
Improvements	3,482,318	286,745	-	3,769,063
Buildings	2,228,567	155,674	-	2,384,241
Equipment	449,395	12,935	9,528	452,802
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	6,190,560	455,354	9,528	6,636,386
Total capital assets being depreciated, net	4,213,640	(270,083)	-	3,943,557
Total capital assets, net	\$ 73,452,988	212,398	-	73,665,386

Depreciation expense of \$455,354 was charged to culture and recreation.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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, 2024:

Assessed valuation (2023)	<u>\$ 4,602,340,505</u>
Statutory debt limitation (5.750%)	\$ 264,634,579
Amount of debt applicable to debt limitation	
County	12,130,000
KCFPD	<u>18,065,000</u>
Total amount of debt applicable to debt limitation	<u>30,195,000</u>
Legal Debt Margin	<u>\$ 234,439,579</u>

LONG-TERM DEBT

General Obligation Bonds

Long-term debt activity for the year ended November 30, 2024 is as follows:

	Beginning Balance	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 22,565,000	-	4,500,000	18,065,000	5,135,000
Net premium on bonds	391,787	-	133,617	258,170	124,323
Total bonds payable	<u>22,956,787</u>	<u>-</u>	<u>4,633,617</u>	<u>18,323,170</u>	<u>5,259,323</u>
Compensated absences	39,039	46,928	36,521	49,446	-
Governmental activity					
Long-term liabilities	<u>\$ 22,995,826</u>	<u>46,928</u>	<u>4,670,138</u>	<u>18,372,616</u>	<u>5,259,323</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, 2024****NOTE 17: DISCRETELY PRESENTED COMPONENT UNIT (KCFPD) – (CONTINUED)****LONG-TERM DEBT – (CONTINUED)***General Obligation Bonds - Continued*

General obligation bonds outstanding at November 30, 2024 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/24
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	\$ 8,790,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	8,155,000
Series 2017	4/26/2017	19,130,000	4.00-5.00	1/1/2024	-
Series 2021	7/15/2021	1,200,000	2.00-4.00	1/1/2041	1,120,000
Total					<u>\$ 18,065,000</u>

Bond Series 2015 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2025	\$ 45,000	350,430	395,430
2026	2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	<u>\$ 8,790,000</u>	<u>780,130</u>	<u>9,570,130</u>

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2025	\$ 5,040,000	187,450	5,227,450
2026	3,115,000	50,356	3,165,356
	<u>\$ 8,155,000</u>	<u>237,806</u>	<u>8,392,806</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements For the Year Ended November 30, 2024

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

LONG-TERM DEBT – (CONTINUED)

General Obligation Bonds - Continued

Bond Series 2017 Refunding

On April 26, 2017, the Board of Commissioners of the Kendall County Forest Preserve District authorized issuance of \$19,130,000 in general obligation refunding bonds, Series 2017, with a variable interest rate (4.0 – 5.0%). Of the bond proceeds, \$20,205,000 was used to refund a portion of the general obligation, Series 2007 bonds. These bonds were paid in full as of November 30, 2024.

Bond Series 2021

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2025	\$ 50,000	32,044	82,044
2026	50,000	30,544	80,544
2027	55,000	28,444	83,444
2028	55,000	26,244	81,244
2029	60,000	23,943	83,943
2030-2034	320,000	26,244	346,244
2035-2039	370,000	90,469	460,469
2040-2041	160,000	43,451	203,451
	<u>\$ 1,120,000</u>	<u>301,383</u>	<u>1,421,383</u>

Debt Defeasance

Prior Year Defeasance

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

COUNTY OF KENDALL, ILLINOIS

**Notes to Basic Financial Statements
For the Year Ended November 30, 2024**

NOTE 18: SUBSEQUENT EVENTS

Management evaluated subsequent events through May 20, 2025, 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, 2024 as a result of events occurring between December 1, 2024 and May 20, 2025.

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 29,971,666	30,004,122	36,169,948	33,379,608
Expenditures	25,993,325	26,427,284	25,150,211	23,173,811
Excess (deficiency) of revenues over (under) expenditures	3,978,341	3,576,838	11,019,737	10,205,797
Other financing sources (uses):				
Transfers in:				
ARPA Fund	88,000	88,000	88,000	-
Probation Fund	14,557	14,557	14,557	-
Animal Control Fund	10,000	10,000	10,000	10,000
Court Security Fund	39,000	39,000	23,368	28,335
GIS Mapping Fund	13,560	13,560	13,560	13,560
Circuit Clerk Court Operations Fund	30,000	30,000	30,000	60,000
Child Support Fund	20,000	20,000	20,000	60,500
Circuit Clerk Document Storage Fund	60,000	60,000	60,000	55,000
Court Automation Fund	125,000	125,000	125,000	28,000
Total transfers in	400,117	400,117	384,485	255,395
Transfers out:				
Administrative Debt Service Fund	(104,760)	(104,760)	(104,760)	(92,000)
Capital Improvement Fund	(150,000)	(150,000)	(150,000)	(150,000)
Public Safety Capital Improvement Fund	-	-	-	(650,000)
Kendall Area Transit Fund	(25,500)	(25,500)	(25,500)	(25,500)
27th Payroll Fund	-	-	-	(80,000)
Building Fund	(35,000)	(6,135,834)	(6,135,834)	(1,991,390)
County Election Fund	-	-	-	(100,000)
Tuberculosis Fund	-	-	-	(4,571)
Historic Preservation Fund	(13,200)	(13,200)	(13,200)	(12,750)
Health Care Fund	(4,050,000)	(4,050,000)	(4,050,000)	(4,050,000)
Total transfers out	(4,378,460)	(10,479,294)	(10,479,294)	(7,156,211)
Total other financing sources (uses)	(3,978,343)	(10,079,177)	(10,094,809)	(6,900,816)
Net change in fund balance	\$ (2)	(6,502,339)	924,928	3,304,981
Fund balance, beginning of year			24,270,733	20,965,752
Fund balance, end of year			\$ 25,195,661	24,270,733

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 15,043,725	15,043,725	15,074,848	13,577,559
Intergovernmental:				
Retailers' occupation tax	600,000	600,000	1,137,017	1,045,470
County supplemental sales tax	3,280,000	3,280,000	4,904,325	4,572,979
Illinois income tax	3,208,685	3,208,685	4,341,289	4,083,067
Illinois replacement tax	915,000	915,000	672,531	1,145,841
State use tax	810,000	810,000	917,468	1,011,782
Cannabis tax	75,000	75,000	406,420	142,636
HIDTA reimbursement	40,000	40,000	64,307	52,763
State's attorney salary	175,605	175,605	178,699	169,817
Pretrial officer salary	175,300	175,300	196,526	186,274
Probation officer salary	729,957	729,957	749,125	598,277
Supervisor of assessments	48,213	48,213	50,710	48,925
Election judges	50,000	50,000	38,025	23,760
Public defender salary	112,975	112,975	120,306	114,977
Probation officer salary	20,000	20,000	19,809	18,514
State's attorney miscellaneous revenue	1	1	20	-
ESDA reimbursement from IEMA	48,000	48,000	29,239	76,492
Total intergovernmental	10,288,736	10,288,736	13,825,816	13,291,574
Fees, fines, and charges:				
County treasurer	21,000	21,000	14,503	18,280
County clerk and recorder	350,000	350,000	300,587	309,879
Circuit court clerk	1,030,000	1,030,000	1,472,583	1,416,680
Sheriff fees	107,250	107,250	116,372	118,521
Sheriff salary	86,942	86,942	106,938	102,202
Sheriff - miscellaneous	13,123	13,123	106,671	3,453
Zoning board of appeals	10,000	10,000	16,309	8,136
Corrections department	136,875	136,875	138,150	63,545
State's Attorney trial fee	250	250	55	27
Technology	1,000	1,000	-	16,637
KenCom technology reimbursement	101,296	101,296	101,644	90,873
Circuit clerk GPS service fee	2,000	2,000	-	4,521
Circuit court system fee	10,000	10,000	8,150	8,135
Public defender fee	4,050	4,050	1,900	1,854
Sheriff's bond fee	13,800	13,800	12,885	36,862
Fines and forfeitures	262,000	262,000	503,082	458,690
Property tax late payment penalties	325,000	325,000	432,878	381,667
Periodic imprisonment fee	8,000	8,000	11,427	10,328
Merit commission fee	-	32,456	32,456	40,908

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-2
(CONTINUED)

Detailed Schedule of Revenues - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023
	Original Appropriations	Final Appropriations	Actual
Revenues (continued):			
Fees, fines, and charges (continued):			
Prisoner transport	\$ 700	700	848
Security detail income	18,000	18,000	6,188
Federal inmate revenue	503,700	503,700	253,092
Federal mileage reimbursement	3,785	3,785	2,131
Federal inmate transport fees	22,292	22,292	16,445
Total fees, fines, and charges	3,031,063	3,063,519	3,655,294
Licenses and permits:			
Liquor licenses	21,500	21,500	21,100
Zoning, planning, and building permits	85,000	85,000	141,177
PB&Z - recording fees	1,200	1,200	1,748
County real estate transfer tax	450,000	450,000	647,644
Franchise tax	149,432	149,432	207,038
Total licenses and permits	707,132	707,132	1,018,707
Interest on investments	650,000	650,000	2,453,411
Other revenue:			
Postage reimbursements	170,000	170,000	85,505
Recorder's miscellaneous	40,000	40,000	30,981
Compost fees	5,000	5,000	-
Assessment office miscellaneous	3,000	3,000	5,716
Facility management miscellaneous	-	-	-
UCCI reimbursements	3,000	3,000	2,198
Other revenues	30,010	30,010	17,472
Total other revenue	251,010	251,010	141,872
Total revenues	\$ 29,971,666	30,004,122	36,169,948

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final		
	Appropriations	Appropriations	Actual	Actual
Expenditures:				
Facilities management	\$ 1,310,929	1,408,299	1,434,708	1,285,983
Building and zoning	238,387	238,387	234,922	245,594
County Clerk and Recorder	189,125	195,647	189,654	175,048
County Board	208,388	208,388	231,455	206,469
Regional Office of Education	99,929	99,929	99,910	93,932
Farmland Review Board	353	353	64	115
Corrections	5,118,702	5,118,702	4,867,571	4,776,644
Sheriff	7,360,777	7,468,757	7,308,809	6,696,648
Merit Commission	44,927	61,927	64,048	50,762
Circuit Court Judge	360,413	365,413	379,531	388,553
Circuit Court Clerk	1,241,021	1,343,775	1,323,895	1,065,454
Coroner	222,984	222,984	215,793	212,659
Combined court services	1,511,269	1,561,269	1,462,310	1,444,644
Public Defender	647,957	647,957	601,082	581,039
State's Attorney	1,804,630	1,804,630	1,636,663	1,652,388
Utilities	789,730	789,730	916,669	718,156
Board of Review	85,815	85,815	78,220	76,242
County Treasurer	539,448	539,448	504,037	486,840
Soil and water conservation	55,000	55,000	55,000	55,000
Auditing and accounting	148,000	148,000	117,123	110,728
General insurance and bonds	7,500	7,500	3,051	4,488
Property tax services	95,000	95,000	94,262	93,306
Chief county assessor's office	359,407	370,695	378,128	372,223
Election costs	747,529	783,574	833,888	607,677
Human Resources	321,939	321,939	327,542	226,545
Emergency management agency	101,662	101,662	103,799	97,158
Office of administrative services	512,359	512,359	521,555	352,751
Technology services	987,457	987,457	918,901	785,079
CASA contractual services	12,000	12,000	24,000	12,000
Budget book software	15,500	15,500	15,964	15,350
Jury commission	87,450	87,450	78,871	83,983
Postage county building	130,878	130,878	128,786	200,353
Contingency	636,860	636,860	-	-
Total expenditures	\$ 25,993,325	26,427,284	25,150,211	23,173,811

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Facilities management:				
Salaries:				
Office head	\$ 123,165	123,165	123,639	121,210
Maintenance	417,118	417,118	418,724	399,103
Project manager	70,000	70,000	70,269	62,923
Clerical	51,004	51,004	51,200	50,196
Overtime	20,000	40,000	39,375	29,328
Office supplies	202	202	-	-
Mileage	2,000	2,000	1,755	1,043
Training	505	505	690	-
County supplies	136,350	157,000	168,959	142,224
Postage	50	50	13	68
Cellular phones	9,343	9,343	10,149	5,288
Equipment maintenance and repairs	71,710	94,000	77,082	72,783
Vehicle maintenance	10,530	10,530	7,496	9,116
Equipment rental	2,500	2,500	-	315
Contractual services	391,052	425,482	465,357	392,386
Total facilities management	1,310,929	1,408,299	1,434,708	1,285,983
Building and zoning:				
Salaries:				
Planners	49,739	49,739	48,560	89,082
Compliance officers	87,158	87,158	82,775	74,557
Clerical	51,480	51,480	46,133	30,952
Overtime	-	-	27	-
ZBA per diem	3,360	3,360	3,593	3,024
Mileage	50	50	-	-
Supplies	2,200	2,200	1,884	3,397
Postage	1,800	1,800	1,930	2,136
Equipment	600	600	112	395
Plumbing inspection	14,000	14,000	15,960	13,720
Vehicle maintenance and repairs	3,000	3,000	4,369	5,414
Training	1,000	1,000	658	714
Dues	800	800	1,116	813
Conferences	1,100	1,100	275	530
Miscellaneous	600	600	600	-
Engineering consultants	14,500	14,500	18,631	14,525
Regional plan commission	500	500	459	89
Legal publications	1,100	1,100	665	1,744
Cellular phone	1,550	1,550	1,522	1,503
NPDES annual permit fee	1,100	1,100	1,000	1,000
Recording expenditures	1,200	1,200	1,482	1,602
Zoning board of appeals	500	500	-	-
Historical Preservation Commission	500	500	488	397
Ad hoc zoning	500	500	233	-
Refunds	50	50	2,450	-
Total building and zoning	238,387	238,387	234,922	245,594

**COUNTY OF KENDALL, ILLINOIS
GENERAL FUND**

**SCHEDULE A-4
(CONTINUED)**

**Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)**

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
County Clerk and Recorder:				
Salaries:				
Office head	\$ 110,848	110,848	111,274	108,561
Other	40,137	46,659	47,039	41,890
Temporary	10,000	10,000	8,430	4,338
Mileage	750	750	56	761
Supplies	10,000	10,000	8,901	7,787
Postage	8,000	8,000	4,987	5,916
Dues	790	790	790	790
Conferences	1,000	1,000	692	498
Books and subscriptions	50	50	-	32
Legal publications	900	900	895	962
Contractual services	3,500	3,500	3,440	363
Birth and death registration	3,150	3,150	3,150	3,150
Total County Clerk and Recorder	189,125	195,647	189,654	175,048
County Board:				
Salaries:				
Chairman	22,500	22,500	23,356	20,079
Board members	164,700	164,700	164,565	165,179
Mileage	1,500	1,500	-	-
Dues and memberships	10,000	10,000	9,131	10,007
Conferences	2,000	2,000	-	1,678
Liquor commissioner	1,188	1,188	1,205	1,103
Miscellaneous	6,500	6,500	33,198	8,423
Total County Board	208,388	208,388	231,455	206,469
Regional Office of Education:				
Salaries and benefits	71,419	71,419	71,419	67,797
Expenditure reimbursements	28,510	28,510	28,491	26,135
Total Regional Office of Education	99,929	99,929	99,910	93,932
Farmland Review Board:				
Salaries - per diem	180	180	-	-
Mileage	20	20	-	-
Publications	153	153	64	115
Total Farmland Review Board	353	353	64	115

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Corrections:				
Salaries:				
Deputies	\$ 2,933,270	2,933,270	2,847,771	2,698,105
Clerical	168,062	168,062	168,125	153,178
Overtime	132,860	132,860	237,527	217,028
Commander / sergeant	961,160	961,160	961,198	900,383
Prisoner transport	18,875	18,875	7,124	35,932
Contractual services	850,990	850,990	604,892	730,773
Medical expenditures	50,000	50,000	37,449	40,276
Food services	3,485	3,485	3,485	969
Total corrections	5,118,702	5,118,702	4,867,571	4,776,644
Sheriff				
Salaries:				
Sheriff	160,977	160,977	161,697	154,496
Chief / Commander	521,924	521,924	592,586	513,658
Deputies	3,945,116	3,975,976	3,930,620	3,488,382
Sergeants	969,244	969,244	883,607	826,743
Overtime	291,514	291,514	285,105	468,137
Security detail	18,000	18,000	5,614	4,838
Clerical	739,630	739,630	722,672	622,467
Part-time deputies	66,000	66,000	52,080	51,795
Telephone	56,350	56,350	54,763	44,034
Contractual services	104,019	157,139	107,179	91,391
Mileage and auto fuel	174,644	192,644	189,120	169,294
Office supplies	7,050	7,050	6,922	6,995
Postage	500	500	493	700
Canine expenditures	2,000	2,000	1,333	822
Equipment maintenance and repairs	23,892	23,892	27,819	26,089
Vehicle maintenance and repairs	56,395	56,395	71,811	58,066
Training	52,711	52,711	52,817	44,891
Dues and conferences	35,744	35,744	30,789	29,436
Legal publications and printing	1,616	1,616	1,014	1,551
Police supplies	28,057	28,057	25,413	22,590
Weapons and ammunition	26,663	26,663	26,038	18,621
Uniforms	25,349	25,349	24,985	26,242
Contract expenditures	37,525	43,525	41,114	13,984
Investigations	11,000	11,000	9,823	9,241
Subscriptions	523	523	565	448
Drug testing	1,504	1,504	-	-
Employee recognition	2,830	2,830	2,830	1,737
Total sheriff	7,360,777	7,468,757	7,308,809	6,696,648
Merit Commission	44,927	61,927	64,048	50,762

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Circuit court judge:				
Salaries:				
Court administrator	\$ 62,021	67,021	67,989	64,565
Bailiffs	112,000	112,000	112,038	112,382
Overtime	3,000	3,000	-	-
Judges	3,392	3,392	3,690	3,600
Training	2,000	2,000	1,980	990
Supplies	8,000	8,000	2,819	1,508
Conferences	5,000	5,000	-	855
Postage	32,500	32,500	38,646	32,924
Court reporter and transcripts	3,000	3,000	447	3,685
Judges' insurance	2,000	2,000	2,183	4,167
Judges' dues	2,500	2,500	1,350	1,575
Statutory expenditures	125,000	125,000	148,389	162,302
Total circuit court judge	360,413	365,413	379,531	388,553
Circuit Court Clerk				
Salaries:				
Office head	91,554	91,554	91,906	91,906
Other	921,767	1,024,521	1,001,992	899,816
Overtime	20,000	20,000	9,520	5,622
Mileage	1,500	1,500	927	1,318
Supplies	10,000	10,000	6,226	7,634
Postage	10,000	10,000	10,484	6,726
Dues and conferences	1,200	1,200	989	1,124
Contractual Services	165,000	165,000	181,930	32,896
Conferences	5,000	5,000	5,661	3,533
Printing forms	15,000	15,000	14,260	14,879
Total Circuit Court Clerk	1,241,021	1,343,775	1,323,895	1,065,454

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Coroner:				
Salaries:				
Coroner	\$ 72,134	72,134	72,411	70,992
Deputy coroner	61,200	61,200	60,115	59,131
Per call	20,000	20,000	15,863	15,306
Admin assistant	11,700	11,700	11,044	9,041
Postage	200	200	383	223
Supplies	3,000	3,000	1,460	2,422
Vehicle maintenance	2,500	2,500	2,409	1,590
Dues and memberships	1,400	1,400	1,497	1,329
Autopsies	30,000	30,000	32,080	32,465
Toxicology testing	8,000	8,000	7,498	7,773
Cellular Phones	1,200	1,200	1,085	1,018
Ancillary for Services	1,000	1,000	525	1,648
Training	4,000	4,000	3,669	3,878
Personal property disposal	2,000	2,000	1,557	1,707
Clothing allowance	1,250	1,250	1,125	1,214
Disposition for indigent persons	400	400	-	-
Morgue supplies	3,000	3,000	3,072	2,922
Total Coroner	222,984	222,984	215,793	212,659
Combined court services:				
Salaries:				
Court director	93,416	93,416	93,775	90,308
Probation	984,277	984,277	975,908	911,209
Clerical	197,776	197,776	191,260	187,063
Uniforms	6,000	6,000	5,082	-
Supplies	6,000	6,000	5,207	5,937
Postage	2,500	2,500	1,851	1,751
Books and subscriptions	300	300	267	293
Medical expenditures	3,000	3,000	838	1,555
Miscellaneous	1,500	1,500	1,000	-
Auto expenditures	5,000	5,000	3,330	4,324
Kane juvenile detention	150,000	200,000	172,475	231,200
Contractual services	11,500	11,500	11,317	11,004
Board and care	50,000	50,000	-	-
Total combined court services	1,511,269	1,561,269	1,462,310	1,444,644

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Public Defender:				
Salaries:				
Public Defender	\$ 177,693	177,693	181,910	173,808
Clerical	95,031	95,031	73,476	67,694
Assistance of public defenders	316,953	316,953	302,375	312,694
Supplies	5,228	5,228	4,958	3,766
Training	5,126	5,126	3,136	60
Postage	513	513	66	-
Interpreter services	1,025	1,025	-	142
Books and subscriptions	2,050	2,050	2,232	1,618
Education and conferences	4,101	4,101	-	1,582
Subpoena witness fees	513	513	72	267
Contractual services	25,629	25,629	25,375	14,191
Dues and memberships	4,869	4,869	4,210	4,535
Statutory expenditures / investigators	7,176	7,176	1,901	-
Transcripts	2,050	2,050	1,371	682
Total Public Defender	647,957	647,957	601,082	581,039
State's Attorney:				
Salaries:				
Office head salary	199,900	199,900	202,122	193,120
Assistant State's Attorney	968,443	968,443	825,981	859,551
Clerical	356,037	356,037	338,928	387,028
Stipends	51,000	51,000	64,991	35,801
Temporary help - intern	11,000	11,000	3,594	7,264
Supplies	18,500	18,500	13,728	16,306
Postage	14,000	14,000	10,716	13,271
Dues	14,000	14,000	9,812	8,506
Conferences	2,000	2,000	1,750	1,884
Books and subscriptions	4,500	4,500	3,906	5,205
Contractual services	48,000	48,000	42,171	43,135
Child advocacy board	15,000	15,000	13,248	10,729
Uniforms	10,250	10,250	8,532	8,971
Transcripts	18,000	18,000	10,738	15,346
Training	6,000	6,000	953	200
Cell phone	4,500	4,500	3,134	3,203
Trials and hearings	25,000	25,000	45,359	6,868
Appellate services	38,500	38,500	37,000	36,000
Total State's Attorney	1,804,630	1,804,630	1,636,663	1,652,388
Utilities:				
Telephones	105,000	105,000	183,548	159,483
Internet	49,380	49,380	40,634	55,738
Electric	378,023	378,023	423,558	332,893
Natural gas	215,727	215,727	213,858	125,925
Water	41,600	41,600	55,071	44,117
Total utilities	789,730	789,730	916,669	718,156

**COUNTY OF KENDALL, ILLINOIS
GENERAL FUND**

**SCHEDULE A-4
(CONTINUED)**

**Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)**

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 69,995	69,995	70,519	68,891
Capital equipment	2,194	3,294	3,294	-
Conferences and education	500	500	-	-
Mileage	100	100	-	-
Postage	1,026	1,026	638	1,047
Office supplies	820	820	19	-
Contractual services	11,180	10,080	3,750	6,304
Total Board of Review	85,815	85,815	78,220	76,242
County Treasurer:				
Salaries:				
Office head salary	110,848	110,848	111,275	108,561
Other salaries	376,100	374,100	345,379	339,532
Mileage	500	500	-	267
Supplies	4,500	3,500	2,614	2,614
Postage	35,000	39,000	38,293	31,329
Dues	800	800	550	550
Conferences	1,700	700	193	212
Legal publications	3,500	3,500	1,892	2,064
Payroll forms	3,000	3,000	1,292	230
HR expenditures	500	500	293	222
Contractual services	3,000	3,000	2,256	1,259
Total County Treasurer	539,448	539,448	504,037	486,840
Soil and water conservation	55,000	55,000	55,000	55,000
Auditing and accounting services	148,000	148,000	117,123	110,728
Budget book software	15,500	15,500	15,964	15,350
General insurance and bonds:				
Bonds	5,000	5,000	1,975	3,474
Notaries	2,500	2,500	1,076	1,014
Total General insurance and bonds	7,500	7,500	3,051	4,488
Property tax services (contractual)	95,000	95,000	94,262	93,306

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 101,745	101,745	105,589	96,677
Clerical	161,252	172,540	169,751	168,347
Overtime	1,000	1,000	-	-
Supplies	1,515	1,515	1,084	965
Mileage	325	325	154	269
Postage	35,000	35,000	38,068	37,535
Training	3,000	3,000	2,114	2,260
Dues	570	570	565	615
Publications	39,000	39,000	39,219	44,410
Printing	12,000	12,000	17,609	17,335
Contractual services	4,000	4,000	3,975	3,810
Total Chief County Assessing Office	359,407	370,695	378,128	372,223
Election costs:				
Salaries:				
Salaries	302,529	338,574	311,290	286,674
Overtime	5,000	5,000	15,275	5,638
Extra help / overtime	30,000	30,000	24,587	35,391
Election judges per diem	40,000	40,000	164,156	53,066
Election judge mileage	1,000	1,000	361	1,246
Supplies	100,000	100,000	65,184	92,902
School for judges	500	500	-	500
Legal publications	10,000	10,000	9,901	4,513
Ballots	75,000	75,000	80,604	44,422
Contractual services	100,000	100,000	109,110	6,523
Registration supplies	6,500	6,500	-	1,753
Polling place rental and miscellaneous	2,000	2,000	4,337	775
Polling place delivery and setup	15,000	15,000	11,779	11,896
Postage	60,000	60,000	37,304	62,378
Total election costs	747,529	783,574	833,888	607,677
Human Resources:				
Salaries:				
Director	142,800	142,800	143,349	140,539
Generalist	146,880	146,880	156,850	67,115
Interns	9,630	9,630	8,700	1,583
Office supplies	5,500	5,500	5,139	4,814
Postage	250	250	49	22
Subscription	270	270	50	-
Mileage	500	500	112	-
Training	1,200	1,200	1,094	302
Contractual services	2,500	2,500	1,045	1,056
Professional organization	474	474	594	327
Internship program	135	135	-	141
Employee appreciation	9,500	9,500	9,422	8,863
Technology	2,300	2,300	1,138	1,783
Total Human Resources	321,939	321,939	327,542	226,545

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Emergency Management Agency:				
Salaries:				
Director	\$ 78,959	78,959	79,263	77,713
Supplies	3,600	3,600	2,567	3,461
Telecommunications	1,740	1,740	1,351	1,742
Vehicle repairs and maintenance	3,020	3,020	9,868	2,968
Equipment	1,000	1,000	499	567
Travel	950	950	805	224
Training	3,735	3,735	3,735	1,109
Dues	290	290	174	290
EMA	-	-	254	-
Fuel	2,500	2,500	-	2,830
Contractual services	889	889	368	1,181
Uniforms	650	650	650	819
Utilities	456	456	377	443
Total Emergency Management Agency	101,662	101,662	103,799	97,158
Office of administrative services:				
Salaries:				
Administration	305,985	305,985	311,800	251,564
Other	154,233	154,233	147,958	49,204
Mileage	1,200	1,200	1,748	994
Supplies	4,000	4,000	4,243	3,733
Postage	500	500	1,273	516
Telephone	1,600	1,600	1,075	1,582
County supplies	800	800	244	35
Advertisements	800	800	143	398
Dues	1,700	1,700	3,470	200
Conferences	1,000	1,000	893	-
Books and subscriptions	315	315	91	234
Legal fees	400	400	-	-
Contractual services	38,100	38,100	45,895	38,984
Union negotiations	1	1	50	-
Training	1,000	1,000	2,480	136
Employee recognition	-	-	-	5,171
Mayors and managers meeting	725	725	192	-
Total office of administrative services	512,359	512,359	521,555	352,751

COUNTY OF KENDALL, ILLINOIS
GENERAL FUND

SCHEDULE A-4
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 57,867	57,867	57,954	56,950
Other	425,526	425,526	383,981	323,545
Mileage	1,600	1,600	393	-
Office supplies	500	500	5,154	669
Postage	50	50	19	-
Dues	1,500	1,500	1,430	7,500
Training	3,500	3,500	7,635	4,626
Books and subscriptions	1,000	1,000	60	185
Cell phone	6,500	6,500	4,879	4,068
Central computer supplies	37,100	37,100	29,667	25,763
Computer maintenance / software	290,264	290,264	234,761	212,314
Computer maintenance / hardware	69,000	69,000	86,313	71,981
Contractual services	19,050	19,050	40,730	15,060
Copier expense	74,000	74,000	65,925	62,418
Technology services	987,457	987,457	918,901	785,079
CASA contractual services	12,000	12,000	24,000	12,000
Jury commission:				
Salaries - jury commission	9,300	9,300	9,050	4,200
Supplies	4,000	4,000	1,636	2,475
Postage	9,000	9,000	9,679	11,551
Petit juror per diem	40,000	40,000	39,088	45,651
Training	2,500	2,500	-	-
Grand juror per diem	10,000	10,000	9,779	6,914
Meals	4,000	4,000	3,108	5,175
Automation	8,650	8,650	6,531	8,017
Total jury commission	87,450	87,450	78,871	83,983
Postage - county building:				
Postage supplies	3,300	3,300	1,345	2,869
Postage - Veterans Assistance	1,000	1,000	-	19
Equipment rental / reset charges	6,578	6,578	7,441	7,465
Prepaid postage	120,000	120,000	120,000	190,000
Total postage - county building	130,878	130,878	128,786	200,353
Contingency	636,860	636,860	-	-
Total General Fund	\$ 25,993,325	26,427,284	25,150,211	23,173,811

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,400,000	2,400,000	2,396,801	2,390,304
Social Security	1,600,000	1,600,000	1,598,015	1,593,536
Intergovernmental - Replacement tax	400,000	400,000	336,266	572,920
Employee contributions	10,000	10,000	1,775	4,899
Interest	100	100	4,935	2,727
IRS Reimbursement	5,000	5,000	2,717	24,104
Total revenues	4,415,100	4,415,100	4,340,509	4,588,490
Expenditures:				
Contributions to IMRF	3,201,661	3,201,661	2,631,988	2,546,331
Contributions to Social Security	2,150,000	2,150,000	1,866,075	1,755,385
Refunds	10,000	10,000	1,359	12,655
Total expenditures	5,361,661	5,361,661	4,499,422	4,314,371
Excess (deficiency) of revenues over (under) expenditures	(946,561)	(946,561)	(158,913)	274,119
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission Fund	25,471	25,471	21,292	19,739
Mental Health Court Fund	3,113	3,113	-	891
EDC Fund	7,640	7,640	9,742	-
GIS Mapping Fund	46,205	46,205	46,853	37,850
Adult Redeploy Fund	15,695	15,695	16,616	15,954
Animal Control Fund	31,114	31,114	29,445	26,558
Health and Human Services Fund	448,372	448,372	403,334	420,973
Total financing sources (uses)	577,610	577,610	527,282	521,965
Net change in fund balance	\$ (368,951)	(368,951)	368,369	796,084
Fund balance, beginning of year			4,285,090	3,489,006
Fund balance, end of year			\$ 4,653,459	4,285,090

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 8,000,000	8,000,000	8,786,250	8,259,817
Interest	100,000	100,000	308,496	229,534
Other revenue	1,200,000	1,200,000	349,004	460,785
Total revenues	9,300,000	9,300,000	9,443,750	8,950,136
Expenditures:				
Road and bridge construction	12,800,000	12,800,000	6,367,999	5,259,441
Land acquisition	1,000,000	1,000,000	203,811	1,142,874
Professional services	60,000	60,000	55,000	60,000
Engineering costs	2,250,000	2,250,000	1,626,685	2,286,259
Capital outlay	500,000	500,000	665,878	-
Total expenditures	16,610,000	16,610,000	8,919,373	8,748,574
Excess (deficiency) of revenues over (under) expenditures	(7,310,000)	(7,310,000)	524,377	201,562
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program Fund	10,000	10,000	20,000	6,000
Transfers out:				
Transportation Alternatives Program Fund	(150,000)	(150,000)	(150,000)	(75,000)
Total financing sources (uses)	(140,000)	(140,000)	(130,000)	(69,000)
Net change in fund balance	\$ (7,450,000)	(7,450,000)	394,377	132,562
Fund balance, beginning of year			10,343,303	10,210,741
Fund balance, end of year			\$ 10,737,680	10,343,303

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 8,000,000	8,000,000	8,786,250	8,259,817
Interest	10,000	10,000	323,574	178,465
Lease Income	-	46,124	46,412	45,281
Total revenues	8,010,000	8,056,124	9,156,236	8,483,563
Expenditures:				
KenCom IGA	2,044,762	2,044,762	2,044,762	2,111,729
Total expenditures	2,044,762	2,044,762	2,044,762	2,111,729
Excess (deficiency) of revenues over (under) expenditures	5,965,238	6,011,362	7,111,474	6,371,834
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(1,105,702)	(1,105,702)	(1,934,751)
Court Exp 2016 debt service	(676,775)	(676,775)	(676,775)	(1,068,000)
Court Exp 2017 debt service	(2,377,750)	(2,377,750)	(2,377,750)	(1,992,125)
Total financing sources (uses)	(3,579,525)	(4,160,227)	(4,160,227)	(4,994,876)
Net change in fund balance	\$ 2,385,713	1,851,135	2,951,247	1,376,958
Fund balance, beginning of year			10,516,237	9,139,279
Fund balance, end of year			\$ 13,467,484	10,516,237

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,511,000	1,511,000	1,509,327	1,505,038
Revenue from services:				
Behavioral health counsel fees	203,500	300,000	287,505	258,186
Inspection fees - wells and septic	22,000	19,000	21,095	18,660
Inspection fees - restaurants	218,700	242,000	235,352	232,783
Tanning fees	4,675	4,675	3,800	400
Well permit fees	19,000	19,000	20,275	19,375
Solid waste fees	2,100	12,100	11,650	2,550
Immunization clinic	10,000	14,000	14,509	15,254
Hepatitis B shots	6,000	6,000	6,065	2,965
Caregiver connections	191,579	83,149	83,281	153,063
Tuberculosis board contract	30,000	40,657	40,657	18,994
Application assistance	2,250	2,250	375	1,950
Mental health awareness training	-	-	-	23,519
Radon test kit fees	10,500	19,727	24,426	9,570
Total revenue from services	720,304	762,558	748,990	757,269
Revenue from grants:				
State public health grant	290,398	686,713	625,819	124,924
Mental health grants	28,931	47,000	25,404	14,184
State grant - tobacco prevention	40,567	40,567	46,400	38,142
State grant - family case management	105,951	55,120	38,122	97,539
Non-community well grant	1,650	3,950	4,058	1,975
Bio-terrorism grant	145,121	133,621	113,421	140,285
Title III NIAA	19,869	21,062	20,088	22,440
WIC grant	193,928	193,928	212,530	129,409
K/G CAT grants from DCEO	2,156,496	2,848,519	2,755,664	4,594,643
West Nile Virus grant	18,297	32,584	38,583	22,842
FCM - homeless services	228,600	270,200	278,714	24,406
Outpatient fitness restoration	54,699	1,000	3,361	12,298
COVID-19 contact tracing	-	14,795	14,794	324,393
Donated vaccines	-	-	34,884	49,482
Total revenue from grants	3,284,507	4,349,059	4,211,842	5,596,962
Interest	23,000	50,330	53,019	33,825
Miscellaneous	34,185	23,000	22,759	147,725
Total revenues	5,572,996	6,695,947	6,545,937	8,040,819

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 741,916	737,502	716,389	719,750
Admissions services / evaluations	554,972	512,850	515,637	504,726
Public health unit	726,156	660,559	643,572	1,158,285
Mental health unit	852,501	677,388	646,597	733,346
Environmental health	453,124	470,404	479,475	-
Overtime	-	3,381	3,380	-
Mileage	28,660	14,545	14,671	19,543
Supplies - non-medical	24,180	24,180	23,678	25,285
Supplies - medical	3,300	3,300	1,350	4,747
Community education supplies	10,000	10,000	-	-
Postage	4,900	4,900	1,595	4,356
Telephone	13,272	18,500	18,292	14,859
Conferences and training	38,705	44,739	41,187	36,650
Printing	6,850	2,000	1,264	4,543
Advertising - personnel	8,700	18,480	27,958	12,200
Direct client assistance	1,853,791	2,432,164	2,575,870	2,872,236
Dues and subscriptions	15,380	19,191	19,328	20,414
Capital expenditures	9,000	27,223	27,425	220,694
Contractual services	208,284	249,839	216,469	117,498
Adult Vaccines	11,000	11,000	3,920	7,253
Vehicle maintenance	5,500	5,500	2,341	4,378
Vaccines	-	-	34,679	31,322
COVID expenditures	1,710	1,710	3,653	-
IPLAN	1,000	1,000	-	-
Psychological testing materials	1,000	1,000	-	-
Miscellaneous	1,000	1,000	284	198
Refunds	32,715	-	-	26,346
Total expenditures	5,607,616	5,952,355	6,019,014	6,538,629
Excess (deficiency) of revenues over (under) expenditures	(34,620)	743,592	526,923	1,502,190

COUNTY OF KENDALL, ILLINOIS
COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 834,026	787,663	845,528	781,899
Drug Service	-	30	-	370
ARPA Fund	-	30,000	30,000	-
Total transfers in	834,026	817,693	875,528	782,269
Transfers out:				
Administrative rent	(145,814)	(145,814)	(145,814)	(145,814)
Tuberculosis Fund	-	-	-	(4,571)
IMRF and Social Security Fund	(448,372)	(427,474)	(403,334)	(420,973)
Health Care Fund	(740,004)	(744,360)	(694,958)	(658,265)
Total transfers out	(1,334,190)	(1,317,648)	(1,244,106)	(1,229,623)
Total other financing sources (uses)	(500,164)	(499,955)	(368,578)	(447,354)
Net change in fund balance	\$ (534,784)	243,637	158,345	1,054,836
Fund balance, beginning of year			5,591,210	4,536,374
Fund balance, end of year			\$ 5,749,555	5,591,210

COUNTY OF KENDALL, ILLINOIS
AMERICAN RESCUE PLAN ACT FUND

SCHEDULE A-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Return of grant funds	\$ -	-	164,972	-
Interest income	1,000	1,000	123,477	391,292
Total revenues	1,000	1,000	288,449	391,292
Expenditures:				
Rehiring staff	546,739	566,739	548,792	495,800
Prevention in congregate setting	-	-	-	330,537
Aid to non-profit	25,000	50,000	48,500	90,000
Administrative	93,988	95,000	9,957	123,335
Mental Health services	157,000	157,000	60,941	120,984
Drinking water	-	-	-	2,500,000
Public health services	-	382,000	404,386	413,574
Capital investments	-	-	-	4,815
Broadband study	1,120,000	1,500,000	1,568,670	178,573
Water and sewer	-	175,000	173,212	2,034,936
Other expenditures	100,000	100,000	100,000	124,542
Total expenditures	2,042,727	3,025,739	2,914,458	6,417,096
Excess (deficiency) of revenues over (under) expenditures	(2,041,727)	(3,024,739)	(2,626,009)	(6,025,804)
Other financing sources (uses):				
Transfers in:				
Drug Court Fund	-	-	-	1,750
Transfers out:				
General Fund	-	-	(88,000)	-
Health and Human Services Fund	-	-	(30,000)	-
Building Fund	-	-	(618,303)	-
Lost Revenue Fund	-	-	-	(7,905,294)
Total financing sources (uses)	-	-	(736,303)	(7,903,544)
Net change in fund balance	\$ (2,041,727)	(3,024,739)	(3,362,312)	(13,929,348)
Fund balance, beginning of year			4,635,695	18,565,043
Fund balance, end of year			\$ 1,273,383	4,635,695

COUNTY OF KENDALL, ILLINOIS
KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE A-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 113,988	113,988	59,188	51,852
Illinois Rebuild Grant	4,000,000	4,000,000	-	-
RTA Mobility	-	-	28,489	-
Grant - Cares Act	-	-	15,025	-
Grants - IDOT CVP	225,000	225,000	-	-
Grants - IL Rebuild IL Capital	505,494	505,494	-	-
Grants - IL DOAP	1,300,000	1,300,000	1,326,382	1,021,901
Grants - Section 5311	65,000	65,000	60,733	51,135
Grants - Section 5310	450,000	450,000	611,253	230,283
Total intergovernmental revenue	6,659,482	6,659,482	2,101,070	1,355,171
Interest	200	200	6,718	5,009
Total revenues	6,659,682	6,659,682	2,107,788	1,360,180
Expenditures:				
Contractual services	5,866,576	5,866,576	1,963,658	1,417,767
Training	2,000	2,000	-	-
Equipment	90,000	90,000	43,350	-
Vehicle purchase	345,494	345,494	68,990	-
Vehicle maintenance / repairs	5,000	5,000	-	-
Miscellaneous	1,000	1,000	1,664	750
Total expenditures	6,310,070	6,310,070	2,077,662	1,418,517
Excess (deficiency) of revenues over (under) expenditures	349,612	349,612	30,126	(58,337)
Other financing sources (uses):				
Transfers in:				
General Fund	25,500	25,500	25,500	25,500
Social Services for Senior Citizens Fund	45,500	45,500	45,500	45,500
Total transfers in	71,000	71,000	71,000	71,000
Transfers out:				
Liability Insurance Fund	(7,166)	(7,166)	(7,166)	(7,166)
Total other financing sources (uses)	63,834	63,834	63,834	63,834
Net change in fund balance	\$ 413,446	413,446	93,960	5,497
Fund balance, beginning of year			198,175	192,678
Fund balance, end of year			\$ 292,135	198,175

COUNTY OF KENDALL, ILLINOIS
LOST REVENUE FUND

SCHEDULE A-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	10,000	-
Total revenues	-	-	10,000	-
Expenditures:				
Salaries	94,248	94,248	94,610	92,753
Benefits	32,000	32,000	24,514	23,057
Professional services	-	-	6,986	242,233
Contractual services	100,000	100,000	8,877	54,148
Supplies	1,344	1,344	979	1,038
Construction	7,456,596	7,456,596	5,364,517	3,230,952
Cybersecurity contracts	125,000	125,000	-	80,649
Provision government services	26,520	26,520	30,457	64,806
Total expenditures	7,835,708	7,835,708	5,530,940	3,789,636
Excess (deficiency) of revenues over (under) expenditures	(7,835,708)	(7,835,708)	(5,520,940)	(3,789,636)
Other financing sources (uses):				
Transfers in:				
American Rescue Plan Act Fund	-	-	-	7,905,294
Total other financing sources (uses)	-	-	-	7,905,294
Net change in fund balance	\$ (7,835,708)	(7,835,708)	(5,520,940)	4,115,658
Fund balance, beginning of year			5,520,940	1,405,282
Fund balance, end of year			\$ -	5,520,940

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

	2023	2022	2021	2020	Calendar Year Ending December 31,		2017	2016	2015	2014
					2019	2018				
TOTAL PENSION LIABILITY										
Service cost	\$ 1,305,343	1,271,898	1,211,880	1,267,429	1,248,525	1,175,617	1,252,601	1,231,562	1,176,000	1,251,728
Interest on the total pension liability	4,622,976	4,435,497	4,175,295	4,044,586	3,834,196	3,641,720	3,592,721	3,492,759	3,194,904	2,916,900
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	1,972,555	76,694	1,124,643	(173,181)	282,206	150,780	(491,763)	(1,458,515)	1,315,246	(450,802)
Assumption changes	(12,737)	-	-	(667,987)	-	1,594,509	(1,579,871)	(126,416)	61,936	1,620,108
Benefit payments and refunds	(3,298,650)	(3,131,145)	(2,774,541)	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Net change in total pension liability	4,589,487	2,652,944	3,737,277	1,965,012	2,925,881	4,461,892	710,670	1,319,220	4,094,610	3,918,449
Total pension liability - beginning	64,761,834	62,108,890	58,371,613	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938	42,894,328	38,975,879
Total pension liability - ending	<u>\$ 69,351,321</u>	<u>64,761,834</u>	<u>62,108,890</u>	<u>58,371,613</u>	<u>56,406,601</u>	<u>53,480,720</u>	<u>49,018,828</u>	<u>48,308,158</u>	<u>46,988,938</u>	<u>42,894,328</u>
PLAN FIDUCIARY NET POSITION										
Employer contributions	\$ 961,961	1,023,926	1,255,931	1,242,415	982,841	1,227,119	1,327,501	1,224,073	1,265,025	1,219,788
Employee contributions	713,364	685,895	626,536	588,999	583,874	543,232	540,612	510,863	545,967	490,532
Pension plan net investment income	6,521,710	(8,668,558)	10,172,090	7,727,498	8,573,833	(2,530,620)	7,256,630	2,721,370	196,690	2,247,680
Benefit payments and refunds	(3,298,650)	(3,131,145)	(2,774,541)	(2,505,835)	(2,439,046)	(2,100,734)	(2,063,018)	(1,820,170)	(1,653,476)	(1,419,485)
Other	1,773,455	(733,057)	(149,019)	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)	18,910
Net change in plan fiduciary net position	6,671,840	(10,822,939)	9,130,997	6,748,337	8,032,838	(2,046,976)	6,443,407	2,833,053	(67,782)	2,557,425
Plan net position - beginning	59,510,159	70,333,098	61,202,101	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442	39,259,224	36,701,799
Plan net position - ending	<u>\$ 66,181,999</u>	<u>59,510,159</u>	<u>70,333,098</u>	<u>61,202,101</u>	<u>54,453,764</u>	<u>46,420,926</u>	<u>48,467,902</u>	<u>42,024,495</u>	<u>39,191,442</u>	<u>39,259,224</u>
EMPLOYER'S NET PENSION LIABILITY (ASSET)	<u>\$ 3,169,322</u>	<u>5,251,675</u>	<u>(8,224,208)</u>	<u>(2,830,488)</u>	<u>1,952,837</u>	<u>7,059,794</u>	<u>550,926</u>	<u>6,283,663</u>	<u>7,797,496</u>	<u>3,635,104</u>
Plan fiduciary net position as a percentage of total pension liability	95.43%	91.89%	113.24%	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%	91.53%
Covered valuation payroll	\$ 15,643,648	14,150,100	13,838,883	13,021,829	12,456,807	12,067,273	12,013,585	11,334,007	11,552,748	10,474,794
Employer's net pension liability as a percentage of covered valuation payroll	20.26%	37.11%	-59.43%	-21.74%	15.68%	58.50%	4.59%	55.44%	67.49%	34.70%

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

	2023	2022	2021	2020	Calendar Year Ending December 31,		2017	2016	2015	2014
					2019	2018				
TOTAL PENSION LIABILITY										
Service cost	\$ 1,475,379	1,613,692	1,667,203	1,780,613	1,799,490	1,725,570	1,628,955	1,721,050	1,632,492	1,580,405
Interest on the total pension liability	5,526,908	5,211,800	4,810,091	4,492,484	4,188,044	3,857,431	3,400,494	3,224,371	2,843,028	2,571,391
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	1,958,894	331,510	1,381,328	447,432	(243,768)	56,169	2,057,148	(1,457,278)	1,445,616	(92,695)
Assumption changes	(113,912)	-	-	(509,469)	-	2,018,808	108,440	(208,618)	134,085	173,538
Benefit payments and refunds	(2,875,294)	(2,607,755)	(1,974,364)	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Net change in total pension liability	5,971,975	4,549,247	5,884,258	4,638,306	4,246,203	6,433,081	6,118,231	2,240,672	5,308,333	3,715,486
Total pension liability - beginning	76,933,173	72,383,926	66,499,668	61,861,362	57,615,159	51,182,078	45,063,847	42,823,175	37,514,842	33,799,356
Total pension liability - ending	\$ 82,905,148	76,933,173	72,383,926	66,499,668	61,861,362	57,615,159	51,182,078	45,063,847	42,823,175	37,514,842
PLAN FIDUCIARY NET POSITION										
Employer contributions	\$ 1,742,103	1,925,844	2,384,525	2,124,986	1,768,010	1,703,337	1,739,434	1,570,701	1,667,726	1,469,279
Employee contributions	675,979	731,890	697,910	755,772	682,765	678,006	687,043	605,010	675,685	635,544
Pension plan net investment income	6,951,137	(8,968,325)	9,863,288	7,287,863	7,811,421	(2,216,377)	6,230,574	2,217,117	163,404	1,783,437
Benefit payments and refunds	(2,875,294)	(2,607,755)	(1,974,364)	(1,572,754)	(1,497,563)	(1,224,897)	(1,076,806)	(1,038,853)	(746,888)	(517,153)
Other	1,855,099	156,008	(162,376)	71,726	148,999	571,224	(325,278)	779,934	(1,269,222)	68,633
Net change in plan fiduciary net position	8,349,024	(8,762,338)	10,808,983	8,667,593	8,913,632	(488,707)	7,254,967	4,133,909	490,705	3,439,740
Plan net position - beginning	62,901,319	71,663,657	60,854,674	52,187,081	43,273,449	43,762,156	36,507,189	32,373,280	31,882,575	28,442,835
Plan net position - ending	\$ 71,250,343	62,901,319	71,663,657	60,854,674	52,187,081	43,273,449	43,762,156	36,507,189	32,373,280	31,882,575
EMPLOYER'S NET PENSION LIABILITY (ASSET)	\$ 11,654,805	14,031,854	720,269	5,644,994	9,674,281	14,341,710	7,419,922	8,556,658	10,449,895	5,632,267
Plan fiduciary net position as a percentage of total pension liability	85.94%	81.76%	99.00%	91.51%	84.36%	75.11%	85.50%	81.01%	75.60%	84.99%
Covered valuation payroll	\$ 8,545,323	8,922,401	9,242,637	9,085,278	8,742,848	8,950,176	8,745,271	8,026,944	8,671,839	7,936,533
Employer's net pension liability as a percentage of covered valuation payroll	136.39%	157.27%	7.79%	62.13%	110.65%	160.24%	84.84%	106.60%	120.50%	70.97%

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,									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
TOTAL PENSION LIABILITY										
Service cost	\$ 83,819	82,291	78,693	77,351	77,813	71,190	88,601	95,247	125,140	136,655
Interest on the total pension liability	473,534	456,711	466,168	452,876	431,558	418,372	407,662	386,666	391,532	392,507
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	204,113	74,605	(290,052)	122,340	180,974	91,321	47,296	121,000	(286,298)	(403,343)
Assumption changes	(18,785)	-	-	(68,671)	-	164,759	(32,032)	(6,261)	-	131,546
Benefit payments and refunds	(388,009)	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Net change in total pension liability	354,672	236,960	(142,644)	178,877	303,229	383,296	153,841	313,817	(47,595)	20,065
Total pension liability - beginning	6,683,594	6,446,634	6,589,278	6,410,401	6,107,172	5,723,876	5,570,035	5,256,218	5,303,813	5,283,748
Total pension liability - ending	\$ 7,038,266	6,683,594	6,446,634	6,589,278	6,410,401	6,107,172	5,723,876	5,570,035	5,256,218	5,303,813
PLAN FIDUCIARY NET POSITION										
Employer contributions	\$ 83,268	123,923	152,067	127,432	97,764	128,036	109,640	124,718	179,118	201,197
Employee contributions	32,886	31,085	30,495	28,462	28,025	32,794	27,492	27,981	35,881	38,891
Pension plan net investment income	670,096	(940,884)	1,145,070	873,665	970,584	(333,015)	881,554	325,045	23,435	280,270
Benefit payments and refunds	(388,009)	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)	(237,300)
Other	216,494	52,088	(368,946)	45,782	20,490	123,522	(75,078)	51,392	14,406	(157,761)
Net change in plan fiduciary net position	614,735	(1,110,435)	561,233	670,322	729,747	(411,009)	585,922	246,301	(25,129)	125,297
Plan net position - beginning	5,965,440	7,075,875	6,514,642	5,844,320	5,114,573	5,525,582	4,939,660	4,693,359	4,718,488	4,593,191
Plan net position - ending	\$ 6,580,175	5,965,440	7,075,875	6,514,642	5,844,320	5,114,573	5,525,582	4,939,660	4,693,359	4,718,488
EMPLOYER'S NET PENSION LIABILITY (ASSET)										
	\$ 458,091	718,154	(629,241)	74,636	566,081	992,599	198,294	630,375	562,859	585,325
Plan fiduciary net position as a percentage of total pension liability	93.49%	89.25%	109.76%	98.87%	91.17%	83.75%	96.54%	88.68%	89.29%	88.96%
Covered valuation payroll	\$ 438,476	414,457	406,597	379,486	374,271	374,153	366,564	373,072	478,416	508,556
Employer's net pension liability as a percentage of covered valuation payroll	104.47%	173.28%	-154.76%	19.67%	151.25%	265.29%	54.10%	168.97%	117.65%	115.10%

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
2023	\$ 919,847 *	961,961	(42,114)	15,643,648	6.15%
2022	986,262	1,023,926	(37,664)	14,150,100	7.24%
2021	1,238,580	1,255,931	(17,351)	13,838,883	9.08%
2020	1,211,030	1,242,415	(31,385)	13,021,829	9.54%
2019	982,842	982,841	1	12,456,807	7.89%
2018	1,211,554	1,227,119	(15,565)	12,067,273	10.17%
2017	1,327,501	1,327,501	-	12,013,585	11.05%
2016	1,224,073	1,224,073	-	11,334,007	10.80%
2015	1,265,026	1,265,025	1	11,552,748	10.95%
2014	1,172,129	1,219,788	(47,659)	10,474,794	11.64%

* Estimated based on contribution rate of 5.82% and covered valuation payroll of \$15,643,648.

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
2023	\$ 1,672,320 *	1,742,103	(69,783)	8,545,323	20.39%
2022	1,778,235	1,925,844	(147,609)	8,922,401	21.58%
2021	2,138,746	2,384,525	(245,779)	9,242,637	25.80%
2020	2,115,961	2,124,986	(9,025)	9,085,278	23.39%
2019	1,756,438	1,768,010	(11,572)	8,742,848	20.22%
2018	1,695,163	1,703,337	(8,174)	8,950,176	19.03%
2017	1,739,434	1,739,434	-	8,745,271	19.89%
2016	1,509,065	1,570,701	(61,636)	8,026,944	19.57%
2015	1,657,188	1,667,726	(10,538)	8,671,839	19.23%
2014	1,459,528	1,469,279	(9,751)	7,936,533	18.51%

* Estimated based on contribution rate of 19.57% and covered valuation payroll of \$8,545,323.

Elected County Officials Plan					
Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2023	\$ 83,267 *	83,268	(1)	438,476	18.99%
2022	123,923	123,923	-	414,457	29.90%
2021	152,067	152,067	-	406,597	37.40%
2020	127,431	127,432	(1)	379,486	33.58%
2019	97,947	97,764	183	374,271	26.12%
2018	128,035	128,036	(1)	374,153	34.22%
2017	109,639	109,640	(1)	366,564	29.91%
2016	124,718	124,718	-	373,072	33.43%
2015	179,119	179,118	1	478,416	37.44%
2014	218,984	201,197	17,787	508,556	39.56%

* Estimated based on contribution rate of 18.99% and covered valuation payroll of \$438,476.

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 2023 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): 20-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 15 years for most employers (five employers were financed over 16 years; one employer was financed over 17 years; two employers were financed over 18 years; one employer was financed over 21 years; three employers were financed over 24 years; four employers were financed over 25 years and one employer was financed over 26 years).

Asset valuation method 5-year smoothed market; 20% corridor
Wage growth 2.75%
Price Inflation 2.25%
Salary increases 2.75% to 13.75% including inflation
Investment rate of return 7.25%
Retirement age Experience-based table of rates that are specific to the type of eligibility condition. Last updated for the 2020 valuation pursuant to an experience study of the period 2017 - 2019.

Mortality

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

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, 2024

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 2024 budget was adopted on November 7, 2023. The budget was first amended on June 18, 2024, amended a second time on November 6, 2024, and the final amended budget was adopted on November 26, 2024.

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 exceeded appropriations in the following major fund for the year ended November 30, 2024:

Fund	Final Appropriations 2024	Actual 2024	Excess
County Health and Human Services Fund	\$ 5,952,355	6,019,014	66,659

SUPPLEMENTARY INFORMATION

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet
November 30, 2024

		Special Revenue Funds						
		Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	
	Totals							
<u>Assets</u>								
Cash, deposits and investments	\$ 42,902,406	249,870	674,449	490,103	8,971,236	175,293	36,634	-
Receivables:								
Due from State of Illinois	285,675	-	-	-	285,675	-	-	-
Notes receivable	938,494	-	-	-	-	-	-	-
Other receivables	928,678	39,081	-	-	-	12,323	1,000	-
Prepaid expenses	546,188	-	-	-	-	-	-	-
Total assets	<u>\$ 45,601,441</u>	<u>288,951</u>	<u>674,449</u>	<u>490,103</u>	<u>9,256,911</u>	<u>187,616</u>	<u>37,634</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 671,384	58	-	55,108	65,414	-	80	-
Accrued payroll	98,267	9,422	-	38,078	-	-	4,687	-
Overdraft payable	496,227	-	-	-	-	-	-	-
Total liabilities	<u>1,265,878</u>	<u>9,480</u>	<u>-</u>	<u>93,186</u>	<u>65,414</u>	<u>-</u>	<u>4,767</u>	<u>-</u>
Fund Balances:								
Non-spendable	534,382	-	-	-	-	-	-	-
Restricted	28,921,650	279,471	674,449	396,917	9,191,497	187,616	32,867	-
Committed	14,883,901	-	-	-	-	-	-	-
Unassigned	(4,370)	-	-	-	-	-	-	-
Total fund balances	<u>44,335,563</u>	<u>279,471</u>	<u>674,449</u>	<u>396,917</u>	<u>9,191,497</u>	<u>187,616</u>	<u>32,867</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 45,601,441</u>	<u>288,951</u>	<u>674,449</u>	<u>490,103</u>	<u>9,256,911</u>	<u>187,616</u>	<u>37,634</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund	Law Enforcement Operations Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 169,707	1,765,631	-	674,265	334,485	794	14,422	10,348
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	19,709	-	4,054	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 169,707</u>	<u>1,765,631</u>	<u>-</u>	<u>674,265</u>	<u>354,194</u>	<u>794</u>	<u>18,476</u>	<u>10,348</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	748	-	-	-	-
Accrued payroll	-	-	-	10,929	4,532	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,677</u>	<u>4,532</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	169,707	1,765,631	-	662,588	349,662	794	18,476	10,348
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>169,707</u>	<u>1,765,631</u>	<u>-</u>	<u>662,588</u>	<u>349,662</u>	<u>794</u>	<u>18,476</u>	<u>10,348</u>
Total liabilities and fund balances	<u>\$ 169,707</u>	<u>1,765,631</u>	<u>-</u>	<u>674,265</u>	<u>354,194</u>	<u>794</u>	<u>18,476</u>	<u>10,348</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	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	\$ 47,251	569,083	54,466	70,452	-	6,125	3,830	51,356
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	50	12,250	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 47,301</u>	<u>581,333</u>	<u>54,466</u>	<u>70,452</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,356</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	11,058	-	-	-	-	-	-
Accrued payroll	2,288	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>2,288</u>	<u>11,058</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	45,013	570,275	54,466	70,452	-	6,125	3,830	51,356
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>45,013</u>	<u>570,275</u>	<u>54,466</u>	<u>70,452</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,356</u>
Total liabilities and fund balances	<u>\$ 47,301</u>	<u>581,333</u>	<u>54,466</u>	<u>70,452</u>	<u>-</u>	<u>6,125</u>	<u>3,830</u>	<u>51,356</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	DUI Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 329,856	34,777	1,450,255	62,336	81,462	72,921	5,400	261,841
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	12,383	6,240	38,820	7,161	-	2,799	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 342,239</u>	<u>41,017</u>	<u>1,489,075</u>	<u>69,497</u>	<u>81,462</u>	<u>75,720</u>	<u>5,400</u>	<u>261,841</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	1,175	-	-	-	-	-	-
Accrued payroll	-	192	13,609	2,292	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,367</u>	<u>13,609</u>	<u>2,292</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	342,239	39,650	1,475,466	67,205	81,462	75,720	5,400	261,841
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>342,239</u>	<u>39,650</u>	<u>1,475,466</u>	<u>67,205</u>	<u>81,462</u>	<u>75,720</u>	<u>5,400</u>	<u>261,841</u>
Total liabilities and fund balances	<u>\$ 342,239</u>	<u>41,017</u>	<u>1,489,075</u>	<u>69,497</u>	<u>81,462</u>	<u>75,720</u>	<u>5,400</u>	<u>261,841</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	Access to Justice Fund	Transportation Alternatives Program Fund	Opioid Settlement Fund
<u>Assets</u>								
Cash, deposits and investments	\$ -	22,745	310,969	-	83,124	13,875	405,779	515,391
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	8,812	-	20,718	1,800	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>31,557</u>	<u>310,969</u>	<u>20,718</u>	<u>84,924</u>	<u>13,875</u>	<u>405,779</u>	<u>515,391</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	20,718	1,991	-	-	11,646
Accrued payroll	-	1,942	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>1,942</u>	<u>-</u>	<u>20,718</u>	<u>1,991</u>	<u>-</u>	<u>-</u>	<u>11,646</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	29,615	310,969	-	82,933	13,875	405,779	503,745
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>29,615</u>	<u>310,969</u>	<u>-</u>	<u>82,933</u>	<u>13,875</u>	<u>405,779</u>	<u>503,745</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>31,557</u>	<u>310,969</u>	<u>20,718</u>	<u>84,924</u>	<u>13,875</u>	<u>405,779</u>	<u>515,391</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund	Animal Medical Care Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 899,078	124,141	16,738	3,431	31,796	77,290	85,711	26,429
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	938,494	-	-	-	-	-	-	-
Other receivables	-	3,193	-	62	-	2,538	-	760
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,837,572</u>	<u>127,334</u>	<u>16,738</u>	<u>3,493</u>	<u>31,796</u>	<u>79,828</u>	<u>85,711</u>	<u>27,189</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	7,311	1,453	-	-	-	-	-
Accrued payroll	-	192	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>7,503</u>	<u>1,453</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	1,837,572	119,831	15,285	3,493	31,796	79,828	85,711	27,189
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>1,837,572</u>	<u>119,831</u>	<u>15,285</u>	<u>3,493</u>	<u>31,796</u>	<u>79,828</u>	<u>85,711</u>	<u>27,189</u>
Total liabilities and fund balances	<u>\$ 1,837,572</u>	<u>127,334</u>	<u>16,738</u>	<u>3,493</u>	<u>31,796</u>	<u>79,828</u>	<u>85,711</u>	<u>27,189</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	HIDTA Grant Fund	HAVA Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 69	-	425,973	250	6,182	54,390	-	204,962
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	-	-	576	509,335	8,205
Prepaid expenses	-	-	-	-	-	-	-	7,638
Total assets	<u>\$ 69</u>	<u>-</u>	<u>425,973</u>	<u>250</u>	<u>6,182</u>	<u>54,966</u>	<u>509,335</u>	<u>220,805</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	4,480	-	-	-	95,180	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	1,690	-	-	-	-	414,155	-
Total liabilities	<u>-</u>	<u>1,690</u>	<u>4,480</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>509,335</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	69	-	421,493	250	6,182	54,966	-	220,805
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(1,690)	-	-	-	-	-	-
Total fund balances	<u>69</u>	<u>(1,690)</u>	<u>421,493</u>	<u>250</u>	<u>6,182</u>	<u>54,966</u>	<u>-</u>	<u>220,805</u>
Total liabilities and fund balances	<u>\$ 69</u>	<u>-</u>	<u>425,973</u>	<u>250</u>	<u>6,182</u>	<u>54,966</u>	<u>509,335</u>	<u>220,805</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	County Drug Service Fund	Adult Redeploy Illinois Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund	County Election Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 30	-	10,144	5,049	-	101,031	7,792	956,024
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	88,487	-	-	5,311	5,747	16,000	-
Prepaid expenses	-	-	-	-	-	-	-	4,168
Total assets	<u>\$ 30</u>	<u>88,487</u>	<u>10,144</u>	<u>5,049</u>	<u>5,311</u>	<u>106,778</u>	<u>23,792</u>	<u>960,192</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	4,686	-	-	1,902	1,529	-	7,681
Accrued payroll	-	4,938	-	-	-	-	2,018	-
Overdraft payable	-	68,461	-	-	3,658	-	-	-
Total liabilities	<u>-</u>	<u>78,085</u>	<u>-</u>	<u>-</u>	<u>5,560</u>	<u>1,529</u>	<u>2,018</u>	<u>7,681</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	30	10,402	10,144	5,049	-	105,249	21,774	952,511
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(249)	-	-	-
Total fund balances	<u>30</u>	<u>10,402</u>	<u>10,144</u>	<u>5,049</u>	<u>(249)</u>	<u>105,249</u>	<u>21,774</u>	<u>952,511</u>
Total liabilities and fund balances	<u>\$ 30</u>	<u>88,487</u>	<u>10,144</u>	<u>5,049</u>	<u>5,311</u>	<u>106,778</u>	<u>23,792</u>	<u>960,192</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Drug Forfeitures Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Public Defender State Funding Fund	Tobacco Grant Fund	County Jail Medical Cost Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 8,715	1,882	100	9,704	70,832	128,446	965	19,632
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	4,717	-	23,583	30,632	-	-	690
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 8,715</u>	<u>6,599</u>	<u>100</u>	<u>33,287</u>	<u>101,464</u>	<u>128,446</u>	<u>965</u>	<u>20,322</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	447	6,739	-	-	-
Accrued payroll	-	2,518	-	-	-	630	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>2,518</u>	<u>-</u>	<u>447</u>	<u>6,739</u>	<u>630</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	8,715	4,081	100	32,840	94,725	127,816	965	20,322
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>8,715</u>	<u>4,081</u>	<u>100</u>	<u>32,840</u>	<u>94,725</u>	<u>127,816</u>	<u>965</u>	<u>20,322</u>
Total liabilities and fund balances	<u>\$ 8,715</u>	<u>6,599</u>	<u>100</u>	<u>33,287</u>	<u>101,464</u>	<u>128,446</u>	<u>965</u>	<u>20,322</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds							
	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Sheriff IL Medical Assistance Recovery Fund	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund
<u>Assets</u>								
Cash, deposits and investments	\$ -	384,835	13,107	870,000	117,212	465	10,663	1,568
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	9,105	-	238	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 9,105</u>	<u>384,835</u>	<u>13,345</u>	<u>870,000</u>	<u>117,212</u>	<u>465</u>	<u>10,663</u>	<u>1,568</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 3,273	2,254	-	-	625	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	8,263	-	-	-	-	-	-	-
Total liabilities	<u>11,536</u>	<u>2,254</u>	<u>-</u>	<u>-</u>	<u>625</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	382,581	13,345	870,000	116,587	465	10,663	1,568
Committed	-	-	-	-	-	-	-	-
Unassigned	(2,431)	-	-	-	-	-	-	-
Total fund balances	<u>(2,431)</u>	<u>382,581</u>	<u>13,345</u>	<u>870,000</u>	<u>116,587</u>	<u>465</u>	<u>10,663</u>	<u>1,568</u>
Total liabilities and fund balances	<u>\$ 9,105</u>	<u>384,835</u>	<u>13,345</u>	<u>870,000</u>	<u>117,212</u>	<u>465</u>	<u>10,663</u>	<u>1,568</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds								
	Health Care Benefit Fund	Sheriff Electronic Home Monitoring Fund	Sheriff Equitable Sharing Program Fund	Bullet Proof Vest Partnership Grant Fund	State Stipend Fund	Payroll Clearing Fund	HRA Fund	Historic Preservation Fund	Judicial Facilities Construction Fund
<u>Assets</u>									
Cash, deposits and investments	\$ 4,702,523	68,124	10,518	-	-	35,529	4,370	25,950	358,548
Receivables:									
Due from State of Illinois	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-
Other receivables	187	4,243	-	-	-	-	-	-	14,768
Prepaid expenses	534,382	-	-	-	-	-	-	-	-
Total assets	<u>\$ 5,237,092</u>	<u>72,367</u>	<u>10,518</u>	<u>-</u>	<u>-</u>	<u>35,529</u>	<u>4,370</u>	<u>25,950</u>	<u>373,316</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	\$ 118	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-	-
Total liabilities	<u>118</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:									
Non-spendable	534,382	-	-	-	-	-	-	-	-
Restricted	4,702,592	72,367	10,518	-	-	-	-	25,950	-
Committed	-	-	-	-	-	35,529	4,370	-	373,316
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>5,236,974</u>	<u>72,367</u>	<u>10,518</u>	<u>-</u>	<u>-</u>	<u>35,529</u>	<u>4,370</u>	<u>25,950</u>	<u>373,316</u>
Total liabilities and fund balances	<u>\$ 5,237,092</u>	<u>72,367</u>	<u>10,518</u>	<u>-</u>	<u>-</u>	<u>35,529</u>	<u>4,370</u>	<u>25,950</u>	<u>373,316</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1
(CONTINUED)

Combining Balance Sheet
November 30, 2024

	Special Revenue Funds			Capital Projects Funds			Debt Service Funds		
	EMA Hazard Mitigation Plan Fund	Domestic Violence Response Fund	Illinois Court Tech Modernization Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund
<u>Assets</u>									
Cash, deposits and investments	\$ -	25,000	-	2,869,097	67,702	11,092,652	793,844	153,382	-
Receivables:									
Due from State of Illinois	-	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-	-
Other receivables	-	-	-	13,101	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>25,000</u>	<u>-</u>	<u>2,882,198</u>	<u>67,702</u>	<u>11,092,652</u>	<u>793,844</u>	<u>153,382</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>									
Liabilities:									
Accounts payable	\$ -	-	-	31,500	5,760	260,613	67,837	-	-
Accrued payroll	-	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,500</u>	<u>5,760</u>	<u>260,613</u>	<u>67,837</u>	<u>-</u>	<u>-</u>
Fund Balances:									
Non-spendable	-	-	-	-	-	-	-	-	-
Restricted	-	25,000	-	-	-	-	-	153,382	-
Committed	-	-	-	2,850,698	61,942	10,832,039	726,007	-	-
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>25,000</u>	<u>-</u>	<u>2,850,698</u>	<u>61,942</u>	<u>10,832,039</u>	<u>726,007</u>	<u>153,382</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>25,000</u>	<u>-</u>	<u>2,882,198</u>	<u>67,702</u>	<u>11,092,652</u>	<u>793,844</u>	<u>153,382</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2024

	Totals	Special Revenue Funds						Extension Education Fund
		Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	
Revenues:								
Property taxes	\$ 5,482,538	-	499,573	1,498,303	-	-	-	192,100
Intergovernmental revenue	10,005,701	-	88,353	138,115	3,675,037	-	1,000	-
Revenue from services, fines, and forfeitures	2,590,726	365,887	-	162,119	-	183,364	-	-
Interest	273,216	-	618	1,854	196,959	-	-	237
Other revenue	675,725	40,635	-	58,584	-	-	-	-
Total revenues	19,027,906	406,522	588,544	1,858,975	3,871,996	183,364	1,000	192,337
Expenditures:								
Current:								
General control and administration	10,141,783	-	-	-	-	-	-	-
Public safety	4,250,796	255,651	-	-	-	-	-	-
Judiciary and court related	884,599	-	-	-	-	-	-	-
County development	152,826	-	-	-	-	-	139,806	-
Corrections	46,075	-	-	-	-	-	-	-
Highways and bridges	3,903,232	-	426,028	1,684,662	1,771,371	-	-	-
Public health	547,168	-	-	-	-	-	-	-
Education	192,337	-	-	-	-	-	-	192,337
Debt service:								
Principal	190,000	-	-	-	-	-	-	-
Interest	74,360	-	-	-	-	-	-	-
Fiscal agent fees	709	-	-	-	-	-	-	-
Capital outlay	1,734,309	-	-	-	-	-	-	-
Total expenditures	22,118,194	255,651	426,028	1,684,662	1,771,371	-	139,806	192,337
Excess (deficiency) of revenues over (under) expenditures	(3,090,288)	150,871	162,516	174,313	2,100,625	183,364	(138,806)	-
Other financing sources (uses):								
Transfers in	13,571,292	-	-	-	-	-	143,518	-
Transfers out	(1,727,016)	(74,799)	-	(50,000)	-	(125,000)	-	-
Total other financing sources (uses)	11,844,276	(74,799)	-	(50,000)	-	(125,000)	143,518	-
Net change in fund balance	8,753,988	76,072	162,516	124,313	2,100,625	58,364	4,712	-
Fund balance (deficit), beginning of year	35,581,575	203,399	511,933	272,604	7,090,872	129,252	28,155	-
Fund balance (deficit), end of year	\$ 44,335,563	279,471	674,449	396,917	9,191,497	187,616	32,867	-

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, 2024

	Special Revenue Funds							
	Indemnity Fund	Liability Insurance Fund	Community 708 Mental Health Fund	Veterans' Assistance Commission Fund	Recorder's Document Storage Fund	Tuberculosis Fund	Child Support Collection Fund	Law Enforcement Operations Fund
Revenues:								
Property taxes	\$ -	1,343,863	1,043,738	512,005	-	30,336	-	
Intergovernmental revenue	-	-	-	-	-	-	3,696	
Revenue from services, fines, and forfeitures	11,660	-	-	-	197,495	-	40,137	2,582
Interest	-	1,660	1,290	632	-	37	-	-
Other revenue	-	12,070	-	-	-	-	-	-
Total revenues	11,660	1,357,593	1,045,028	512,637	197,495	30,373	43,833	2,582
Expenditures:								
Current:								
General control and administration	-	1,472,925	-	374,425	241,258	-	-	8,135
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	15,763	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	186,690	-	-	40,656	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	1,472,925	186,690	374,425	241,258	40,656	15,763	8,135
Excess (deficiency) of revenues over (under) expenditures	11,660	(115,332)	858,338	138,212	(43,763)	(10,283)	28,070	(5,553)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	13,781	(858,338)	(86,525)	-	-	(20,000)	-
Total other financing sources (uses)	-	13,781	(858,338)	(86,525)	-	-	(20,000)	-
Net change in fund balance	11,660	(101,551)	-	51,687	(43,763)	(10,283)	8,070	(5,553)
Fund balance (deficit), beginning of year	158,047	1,867,182	-	610,901	393,425	11,077	10,406	15,901
Fund balance (deficit), end of year	\$ 169,707	1,765,631	-	662,588	349,662	794	18,476	10,348

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, 2024

	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	\$ -	-	-	-	362,620	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	2,284	159,556	1,295	13,892	-	-	-	19,894
Interest	-	-	-	-	448	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	2,284	159,556	1,295	13,892	363,068	-	-	19,894
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	20,000
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	52,081	149,457	7,140	1,480	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	317,568	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	52,081	149,457	7,140	1,480	317,568	-	-	20,000
Excess (deficiency) of revenues over (under) expenditures	(49,797)	10,099	(5,845)	12,412	45,500	-	-	(106)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(23,368)	(14,557)	-	-	(45,500)	-	-	-
Total other financing sources (uses)	(23,368)	(14,557)	-	-	(45,500)	-	-	-
Net change in fund balance	(73,165)	(4,458)	(5,845)	12,412	-	-	-	(106)
Fund balance (deficit), beginning of year	118,178	574,733	60,311	58,040	-	6,125	3,830	51,462
Fund balance (deficit), end of year	\$ 45,013	570,275	54,466	70,452	-	6,125	3,830	51,356

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, 2024

	Special Revenue Funds							
	Circuit Clerk Document Storage Fund	Law Library Fund	GIS Mapping Fund	GIS Recorder Fund	Restricted for WIC Fund	DUI Fund	Coroner Death Certificate Grant Fund	Sale in Error Interest Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	5,508	-
Revenue from services, fines, and forfeitures	182,701	87,585	437,626	72,039	-	29,740	-	28,860
Interest	-	-	-	-	-	-	21	-
Other revenue	-	-	-	-	4,704	-	-	-
Total revenues	182,701	87,585	437,626	72,039	4,704	29,740	5,529	28,860
Expenditures:								
Current:								
General control and administration	-	-	440,762	56,511	-	-	(1,172)	-
Public safety	-	-	-	-	-	9,168	-	-
Judiciary and court related	64,338	58,992	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	64,338	58,992	440,762	56,511	-	9,168	(1,172)	-
Excess (deficiency) of revenues over (under) expenditures	118,363	28,593	(3,136)	15,528	4,704	20,572	6,701	28,860
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(60,000)	-	(131,763)	-	-	-	-	-
Total other financing sources (uses)	(60,000)	-	(131,763)	-	-	-	-	-
Net change in fund balance	58,363	28,593	(134,899)	15,528	4,704	20,572	6,701	28,860
Fund balance (deficit), beginning of year	283,876	11,057	1,610,365	51,677	76,758	55,148	(1,301)	232,981
Fund balance (deficit), end of year	\$ 342,239	39,650	1,475,466	67,205	81,462	75,720	5,400	261,841

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, 2024

	Special Revenue Funds							
	CSBG Revolving Loan Fund	Child Advocacy Center Fund	Highway Restricted Fund	Rental Housing Support Program Fund	Animal Population Control Fund	Access to Justice Fund	Transportation Alternatives Program Fund	Opioid Settlement Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	244,476	-	-	-	-
Interest	(1,497)	-	-	-	27,790	-	-	-
Other revenue	-	80,918	20,000	-	-	-	-	380,575
Total revenues	(1,497)	80,918	20,000	244,476	27,790	-	-	380,575
Expenditures:								
Current:								
General control and administration	-	-	-	244,476	-	-	-	-
Public safety	-	-	-	-	39,816	-	-	86,696
Judiciary and court related	-	63,032	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	63,032	-	244,476	39,816	-	-	86,696
Excess (deficiency) of revenues over (under) expenditures	(1,497)	17,886	20,000	-	(12,026)	-	-	293,879
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	150,000	-
Transfers out	-	-	(20,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	(20,000)	-	-	-	150,000	-
Net change in fund balance	(1,497)	17,886	-	-	(12,026)	-	150,000	293,879
Fund balance (deficit), beginning of year	1,497	11,729	310,969	-	94,959	13,875	255,779	209,866
Fund balance (deficit), end of year	\$ -	29,615	310,969	-	82,933	13,875	405,779	503,745

COUNTY OF KENDALL, ILLINOIS
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2
(CONTINUED)

Combining Statement of Revenues,
Expenditures, and Changes in Fund Balances
For the Year Ended November 30, 2024

	Special Revenue Funds							
	Restricted Economic Dev. Grant Fund	Circuit Clerk Operations & Administration Fund	Coroner's Special Fees Fund	Sheriff Vehicle Fund	Sheriff E-Ticket Fund	Electronic Citation Fund	Sheriff FTA Fund	Animal Medical Care Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	44,123	25,707	3,485	4,172	39,251	3,070	-
Interest	18,249	-	-	-	-	-	-	-
Other revenue	3,742	-	-	-	-	-	-	17,097
Total revenues	21,991	44,123	25,707	3,485	4,172	39,251	3,070	17,097
Expenditures:								
Current:								
General control and administration	-	-	16,679	-	-	-	-	-
Public safety	-	-	-	1,515	802	18,239	8,036	8,048
Judiciary and court related	-	47,433	-	-	-	-	-	-
County development	13,020	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	13,020	47,433	16,679	1,515	802	18,239	8,036	8,048
Excess (deficiency) of revenues over (under) expenditures	8,971	(3,310)	9,028	1,970	3,370	21,012	(4,966)	9,049
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(180,000)	(30,000)	-	-	-	-	-	-
Total other financing sources (uses)	(180,000)	(30,000)	-	-	-	-	-	-
Net change in fund balance	(171,029)	(33,310)	9,028	1,970	3,370	21,012	(4,966)	9,049
Fund balance (deficit), beginning of year	2,008,601	153,141	6,257	1,523	28,426	58,816	90,677	18,140
Fund balance (deficit), end of year	\$ 1,837,572	119,831	15,285	3,493	31,796	79,828	85,711	27,189

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, 2024

	Special Revenue Funds							
	Salt Storage Building Maintenance Fund	County Clerk Death Certificate Surcharge Fund	Jail Commissary Fund	Hire-Back Transportation Safety Fund	Sheriff's Range Fund	State's Attorney Records Automation Fund	HIDTA Grant Fund	HAVA Grant Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	2,592,607	89,134
Revenue from services, fines, and forfeitures	2,750	-	94,900	-	5,000	8,155	-	-
Interest	-	-	13,625	-	414	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	2,750	-	108,525	-	5,414	8,155	2,592,607	89,134
Expenditures:								
Current:								
General control and administration	-	4,178	-	-	-	-	-	96,460
Public safety	-	-	-	-	15,999	-	2,515,585	-
Judiciary and court related	-	-	-	-	-	6,198	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	45,844	-	-	-	-	-
Highways and bridges	21,171	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	21,171	4,178	45,844	-	15,999	6,198	2,515,585	96,460
Excess (deficiency) of revenues over (under) expenditures	(18,421)	(4,178)	62,681	-	(10,585)	1,957	77,022	(7,326)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	(18,421)	(4,178)	62,681	-	(10,585)	1,957	77,022	(7,326)
Fund balance (deficit), beginning of year	18,490	2,488	358,812	250	16,767	53,009	(77,022)	228,131
Fund balance (deficit), end of year	\$ 69	(1,690)	421,493	250	6,182	54,966	-	220,805

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, 2024

	Special Revenue Funds							
	County Drug Service Fund	Adult Redeploy Illinois Fund	Drug Court Fund	Cook County Reimbursement Fund	Sheriff's Special Assignment Fund	County Clerk Automation Fund	Violent Crime Victims Assistance Fund	County Election Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	212,502	-	-	-	-	69,500	-
Revenue from services, fines, and forfeitures	15	-	-	424	52,540	22,898	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	15	212,502	-	424	52,540	22,898	69,500	-
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	30,832	-	209,927
Public safety	-	-	-	-	44,781	-	-	-
Judiciary and court related	-	189,447	-	-	-	-	52,284	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	231	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	189,447	-	231	44,781	30,832	52,284	209,927
Excess (deficiency) of revenues over (under) expenditures	15	23,055	-	193	7,759	(7,934)	17,216	(209,927)
Other financing sources (uses):								
Transfers in	-	12,810	-	-	-	-	-	-
Transfers out	-	(20,947)	-	-	-	-	-	-
Total other financing sources (uses)	-	(8,137)	-	-	-	-	-	-
Net change in fund balance	15	14,918	-	193	7,759	(7,934)	17,216	(209,927)
Fund balance (deficit), beginning of year	15	(4,516)	10,144	4,856	(8,008)	113,183	4,558	1,162,438
Fund balance (deficit), end of year	\$ 30	10,402	10,144	5,049	(249)	105,249	21,774	952,511

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, 2024

	Special Revenue Funds							
	Drug Forfeitures Fund	Traffic Enforcement Fund	Smoke Free Act Fund	Nuclear Grant Fund	SCAAP Grant Fund	Public Defender State Funding Fund	Tobacco Grant Fund	County Jail Medical Cost Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	-	28,916	-	23,583	30,632	198,141	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	6,785
Interest	-	-	-	-	-	687	-	-
Other revenue	2,110	-	-	-	-	-	-	-
Total revenues	2,110	28,916	-	23,583	30,632	198,828	-	6,785
Expenditures:								
Current:								
General control and administration	-	-	-	-	23,804	-	-	-
Public safety	-	26,101	-	20,698	-	-	-	-
Judiciary and court related	2,002	-	-	-	-	71,012	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	2,002	26,101	-	20,698	23,804	71,012	-	-
Excess (deficiency) of revenues over (under) expenditures	108	2,815	-	2,885	6,828	127,816	-	6,785
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	108	2,815	-	2,885	6,828	127,816	-	6,785
Fund balance (deficit), beginning of year	8,607	1,266	100	29,955	87,897	-	965	13,537
Fund balance (deficit), end of year	\$ 8,715	4,081	100	32,840	94,725	127,816	965	20,322

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, 2024

	Special Revenue Funds							
	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Sheriff IL Medical Assistance Recovery Fund	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	Coroner SUDORS Grant Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	66,052	130	-	-	-	-	-	284
Revenue from services, fines, and forfeitures	-	-	3,570	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	66,052	130	3,570	-	-	-	-	284
Expenditures:								
Current:								
General control and administration	-	-	-	-	12,130	-	-	1,948
Public safety	58,105	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	2,254	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	58,105	2,254	-	-	12,130	-	-	1,948
Excess (deficiency) of revenues over (under) expenditures	7,947	(2,124)	3,570	-	(12,130)	-	-	(1,664)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	7,947	(2,124)	3,570	-	(12,130)	-	-	(1,664)
Fund balance (deficit), beginning of year	(10,378)	384,705	9,775	870,000	128,717	465	10,663	3,232
Fund balance (deficit), end of year	\$ (2,431)	382,581	13,345	870,000	116,587	465	10,663	1,568

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, 2024

	Special Revenue Funds								
	Health Care Benefit Fund	Sheriff Electronic Home Monitoring Fund	Sheriff Equitable Sharing Program Fund	Bullet Proof Vest Partnership Grant Fund	State Stipend Fund	Payroll Clearing Fund	HRA Fund	Historic Preservation Fund	Judicial Facilities Construction Fund
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	2,110,702	92,483	1,307	1,859	22,500	-	-	-	202,862
Revenue from services, fines, and forfeitures	-	-	-	-	-	939	-	29,750	-
Interest	-	-	-	-	-	-	113	-	-
Other revenue	-	-	-	-	-	-	4,500	-	-
Total revenues	2,110,702	92,483	1,307	1,859	22,500	939	4,613	29,750	202,862
Expenditures:									
Current:									
General control and administration	6,855,585	-	-	-	-	-	1,500	-	-
Public safety	-	22,762	41,264	1,859	22,500	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-	-
Total expenditures	6,855,585	22,762	41,264	1,859	22,500	-	1,500	-	-
Excess (deficiency) of revenues over (under) expenditures	(4,744,883)	69,721	(39,957)	-	-	939	3,113	29,750	202,862
Other financing sources (uses):									
Transfers in	4,976,351	-	-	-	-	-	-	13,200	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,976,351	-	-	-	-	-	-	13,200	-
Net change in fund balance	231,468	69,721	(39,957)	-	-	939	3,113	42,950	202,862
Fund balance (deficit), beginning of year	5,005,506	2,646	50,475	-	-	34,590	1,257	(17,000)	170,454
Fund balance (deficit), end of year	\$ 5,236,974	72,367	10,518	-	-	35,529	4,370	25,950	373,316

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, 2024

	Special Revenue Funds			Capital Projects Funds			Debt Service Funds		
	EMA Hazard Mitigation Plan	Domestic Violence Response Fund	Illinois Court Tech Modernization Fund	Capital Improvement Fund	Animal Control Capital Improvement Fund	County Building Fund	Public Safety Capital Improvement Fund	Administrative Debt Service Fund	Jail Bond Debt Service Fund
Revenues:									
Property taxes	\$ -	-	-	-	-	-	-	-	-
Intergovernmental revenue	-	25,000	199,522	126,276	-	-	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	10,079	-
Other revenue	31,458	-	-	-	-	-	4,532	14,800	-
Total revenues	31,458	25,000	199,522	126,276	-	-	4,532	24,879	-
Expenditures:									
Current:									
General control and administration	31,420	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	1,053,171	-	-
Judiciary and court related	-	-	103,940	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-	-
Debt service:									
Principal	-	-	-	-	-	-	-	190,000	-
Interest	-	-	-	-	-	-	-	74,360	-
Fiscal agent fees	-	-	-	-	-	-	-	709	-
Capital outlay	-	-	95,582	451,585	13,989	1,173,153	-	-	-
Total expenditures	31,420	-	199,522	451,585	13,989	1,173,153	1,053,171	265,069	-
Excess (deficiency) of revenues over (under) expenditures	38	25,000	-	(325,309)	(13,989)	(1,173,153)	(1,048,639)	(240,190)	-
Other financing sources (uses):									
Transfers in	-	-	-	150,000	15,000	6,754,137	1,105,702	250,574	-
Transfers out	-	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	150,000	15,000	6,754,137	1,105,702	250,574	-
Net change in fund balance	38	25,000	-	(175,309)	1,011	5,580,984	57,063	10,384	-
Fund balance (deficit), beginning of year	(38)	-	-	3,026,007	60,931	5,251,055	668,944	142,998	-
Fund balance (deficit), end of year	\$ -	25,000	-	2,850,698	61,942	10,832,039	726,007	153,382	-

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL FUND

SCHEDULE C-3

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 300,000	300,000	272,786	262,532
Fines and fees	27,000	27,000	76,670	60,118
Intact registration fee	13,000	13,000	16,431	12,753
Total revenues from services, fines, and forfeitures	340,000	340,000	365,887	335,403
Other revenue:				
Donations	5,100	34,105	40,635	3,296
Total other revenues	5,100	34,105	40,635	3,296
Total revenues	345,100	374,105	406,522	338,699
Expenditures:				
Salaries:				
Administrator	6,500	15,000	12,508	6,525
Other	122,204	122,204	104,371	91,579
Warden	63,036	63,036	63,278	58,615
Assistant Warden	42,432	42,432	45,898	45,936
Overtime	510	510	157	264
Supplies	1,500	1,500	1,080	1,377
Postage	1,600	1,600	914	1,500
Vehicle expense / gas	1,600	1,600	-	1,737
Equipment	4,000	4,000	4,483	3,045
Observation and disposal	500	500	532	62
Contractual services	6,000	6,000	5,760	363
Refunds	500	500	-	-
Training	2,000	2,000	2,354	188
Telephone / pager	1,200	1,200	1,015	1,013
Microchip	1,850	1,850	1,890	1,552
Transportation, board care	8,794	8,794	8,114	11,553
Volunteers / public relations	1,000	1,000	551	587
Rabies tags	2,500	2,500	2,422	2,377
Uniforms	750	750	324	594
Total expenditures	268,476	276,976	255,651	228,937
Excess (deficiency) of revenues over (under) expenditures	76,624	97,129	150,871	109,762

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ (10,000)	(10,000)	(10,000)	(24,135)
Building Fund	(15,000)	(15,000)	(15,000)	(15,000)
Health Care	(23,785)	(23,785)	(20,354)	-
IMRF and Social Security Fund	(31,114)	(31,114)	(29,445)	(26,558)
Total other financing sources (uses)	(79,899)	(79,899)	(74,799)	(65,693)
Net change in fund balance	<u>\$ (3,275)</u>	<u>17,230</u>	76,072	44,069
Fund balance, beginning of year			<u>203,399</u>	<u>159,330</u>
Fund balance, end of year			<u>\$ 279,471</u>	<u>203,399</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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	499,573	497,968
Intergovernmental:				
Township bridge reimbursement	100,000	100,000	88,353	-
Interest	-	-	618	340
Total revenues	600,000	600,000	588,544	498,308
Expenditures:				
Construction of bridges	470,000	470,000	426,028	430,648
Total expenditures	470,000	470,000	426,028	430,648
Net change in fund balance	\$ 130,000	130,000	162,516	67,660
Fund balance, beginning of year			511,933	444,273
Fund balance, end of year			\$ 674,449	511,933

COUNTY OF KENDALL, ILLINOIS
COUNTY HIGHWAY FUND

SCHEDULE C-5

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,500,000	1,500,000	1,498,303	1,493,928
Intergovernmental - federal salary reimb.	70,000	70,000	138,115	-
Revenues from services, fines, and forfeitures:				
Engineering fees	75,000	75,000	91,819	72,581
Overweight permits	50,000	50,000	70,300	59,889
Other revenue - miscellaneous	50,000	50,000	58,584	37,514
Interest	-	-	1,854	1,023
Total revenues	1,745,000	1,745,000	1,858,975	1,664,935
Expenditures:				
Salaries:				
Superintendent	138,160	138,160	138,784	135,501
Other	910,000	910,000	877,043	794,175
Overtime	75,000	75,000	63,038	34,986
Temporary salaries	70,000	70,000	24,528	36,778
Utilities	1,500	1,500	1,292	1,182
Cellular phones	3,000	3,000	2,554	2,703
Mileage	5,000	5,000	3,907	3,840
Office supplies	3,500	3,500	2,306	5,340
Freight and postage	1,000	1,000	474	401
Equipment and maintenance	125,000	200,000	227,240	170,896
Building and grounds maintenance	100,000	100,000	37,181	33,691
Dues and conferences	4,000	4,000	6,657	4,337
Gasoline and oil	150,000	150,000	94,642	107,987
Street lights and maintenance	27,000	27,000	39,466	23,477
Highway maintenance material	50,000	70,000	71,994	48,831
Traffic signal maintenance	25,000	25,000	44,911	15,270
Sign supplies	40,000	40,000	40,085	44,152
Clothing allowance	3,150	3,150	3,500	3,150
Community outreach	1,500	1,500	410	-
Engineering supplies	5,000	5,000	4,650	3,680
Capital equipment	-	-	-	227,379
Total expenditures	1,737,810	1,832,810	1,684,662	1,697,756

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ 7,190	(87,810)	174,313	(32,821)
Other financing sources (uses):				
Transfers out:				
Health Care Fund	(50,000)	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	(50,000)	(50,000)	(50,000)	(50,000)
Net change in fund balance	<u>\$ (42,810)</u>	<u>(137,810)</u>	124,313	(82,821)
Fund balance, beginning of year			272,604	355,425
Fund balance, end of year			<u>\$ 396,917</u>	<u>272,604</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
State allotments	\$ 2,750,000	2,750,000	3,147,563	3,006,941
County consolidated program	516,000	516,000	527,474	525,587
Interest	75,000	75,000	196,959	118,630
Total revenues	3,341,000	3,341,000	3,871,996	3,651,158
Expenditures:				
Road construction and maintenance	3,950,000	3,950,000	1,771,371	4,200,201
Total expenditures	3,950,000	3,950,000	1,771,371	4,200,201
Net change in fund balance	\$ (609,000)	(609,000)	2,100,625	(549,043)
Fund balance, beginning of year			7,090,872	7,639,915
Fund balance, end of year			\$ 9,191,497	7,090,872

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 125,000	125,000	183,364	173,254
Total revenues	125,000	125,000	183,364	173,254
Expenditures:				
Court automation costs	-	-	-	44,735
Total expenditures	-	-	-	44,735
Excess (deficiency) of revenues over (under) expenditures	125,000	125,000	183,364	128,519
Other financing sources (uses):				
Transfers out:				
General Fund	(125,000)	(125,000)	(125,000)	(28,000)
Total other financing sources (uses)	(125,000)	(125,000)	(125,000)	(28,000)
Net change in fund balance	\$ -	-	58,364	100,519
Fund balance, beginning of year			129,252	28,733
Fund balance, end of year			\$ 187,616	129,252

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023
	Original Appropriations	Final Appropriations	Actual
Revenues:			
Intergovernmental - grant revenues	\$ -	-	1,000
Total revenues	-	-	1,000
Expenditures:			
Salaries	125,000	125,000	123,838
Mileage	750	750	124
Supplies	200	200	71
Postage	200	200	24
Dues	14,700	14,700	12,092
Conferences	1,000	1,000	1,060
Travel	250	250	-
Advertising and publicity	550	550	100
Cellular Phones	540	540	568
Printing	-	-	-
Training	500	500	1,399
Miscellaneous	500	500	530
Total expenditures	144,190	144,190	139,806
Excess (deficiency) of revenues over (under) expenditures	(144,190)	(144,190)	(138,806)
Other financing sources (uses):			
Transfers in:			
Restricted Economic Development Grant Fund	180,000	180,000	180,000
Transfers out:			
IMRF	(3,240)	(3,240)	(4,234)
SSI	(4,400)	(4,400)	(5,508)
Healthcare	(28,000)	(28,000)	(26,740)
	144,360	144,360	143,518
Net change in fund balance	\$ 170	170	4,712
Fund balance (deficit), beginning of year			28,155
Fund balance, end of year			\$ 32,867

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 192,163	192,163	192,100	191,777
Interest	-	-	237	131
Total revenues	192,163	192,163	192,337	191,908
Expenditures:				
Distributions to Kendall County Extension	192,163	192,163	192,337	191,908
Total expenditures	192,163	192,163	192,337	191,908
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
INDEMNITY FUND

SCHEDULE C-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	11,660	10,240
Total revenues	10,000	10,000	11,660	10,240
Expenditures:	5,000	5,000	-	165,000
Total expenditures	5,000	5,000	-	165,000
Net change in fund balance	\$ 5,000	5,000	11,660	(154,760)
Fund balance, beginning of year			158,047	312,807
Fund balance, end of year			\$ 169,707	158,047

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,345,300	1,345,300	1,343,863	1,300,084
Other revenue - miscellaneous	80,920	80,920	12,070	18,997
Interest	10	10	1,660	889
Total revenues	1,426,230	1,426,230	1,357,593	1,319,970
Expenditures:				
Other expenditures	150,000	350,000	51,431	75,677
Liability insurance program	505,000	655,000	490,000	331,583
Broker fee expense	51,450	51,450	49,000	49,000
Insurance premiums and claims	924,075	924,075	882,494	718,152
Total expenditures	1,630,525	1,980,525	1,472,925	1,174,412
Excess (deficiency) of revenues over (under) expenditures	(204,295)	(554,295)	(115,332)	145,558
Other financing sources (uses):				
Transfers in:				
Kendall Area Transit Fund	7,166	7,166	7,166	7,166
Veterans' Assistance Commission Fund	6,615	6,615	6,615	7,980
Total other financing sources (uses)	13,781	13,781	13,781	15,146
Net change in fund balance	\$ (190,514)	(540,514)	(101,551)	160,704
Fund balance, beginning of year			1,867,182	1,706,478
Fund balance, end of year			\$ 1,765,631	1,867,182

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,045,147	1,045,147	1,043,738	1,020,661
Interest	-	-	1,290	698
Total revenues	1,045,147	1,045,147	1,045,028	1,021,359
Expenditures:				
A.I.D.	4,904	-	-	26,657
Open Door	29,423	29,561	29,561	28,190
Mutual Ground	10,788	10,839	10,839	22,368
CASA-Kendall County	4,413	4,437	4,430	8,886
Family Counseling	98,077	98,539	98,503	84,875
NAMI	19,615	19,707	19,707	20,121
Senior Services	4,904	4,928	4,928	6,723
Oswegoland Seniors Inc.	10,788	10,839	10,839	22,368
Day One Network	7,846	7,883	7,883	6,723
Fox Valley Older Adults	-	-	-	2,240
Total expenditures	190,758	186,733	186,690	229,151
Excess (deficiency) of revenues over (under) expenditures	854,389	858,414	858,338	792,208
Other financing sources (uses):				
Transfers out:				
Adult Redeploy	(12,750)	(12,810)	(12,810)	(10,309)
Health and Human Services Fund	(841,637)	(845,604)	(845,528)	(781,899)
Total other financing sources (uses)	(854,387)	(858,414)	(858,338)	(792,208)
Net change in fund balance	\$ 2	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 512,516	512,516	512,005	349,808
Interest	-	-	632	237
Total revenues	512,516	512,516	512,637	350,045
Expenditures:				
Salaries:				
Superintendent	78,540	78,540	88,643	65,423
Admin assistant	47,000	47,000	47,181	3,435
Outreach coordinator	63,276	63,276	47,984	54,831
Other	56,148	56,148	-	47,816
Drivers	38,000	38,000	44,608	35,259
Trainee	50,000	50,000	49,985	47,432
Workman's comp	1,365	1,365	-	-
State unemployment contribution	3,000	3,000	16,083	-
Office Expense	2,500	2,500	979	788
Report fee and membership	400	400	350	314
Training	1,800	1,800	1,549	1,538
Professional services	2,000	2,000	2,782	7,751
Equipment maintenance	2,000	2,000	3,598	3,636
Fuel	6,400	6,400	4,328	4,259
Computer software	4,000	4,000	1,267	2,189
Mental health	2,000	2,000	1,059	2,142
Veterans' relief	35,000	35,000	26,100	23,200
Utility assistance	500	500	656	139
Food assistance	11,000	11,000	10,000	10,000
Veterans/widow emergency assistance	2,500	2,500	2,947	2,499
Advertising	3,000	3,000	8,860	3,028
Insurance Bonds	2,000	2,000	75	75
Vehicles - I-Pass	1,000	1,000	640	620
Vehicles maintenance	5,000	5,000	5,286	1,140
Legal fees	25,000	25,000	-	-
Equipment and furniture	100	100	-	780
Cellular phones	3,200	3,200	3,245	3,753
Lodging and meal allowance	5,000	5,000	3,500	2,712
Mileage	500	500	52	217
Certification and continuing education	1,200	1,200	1,339	1,125
Travel	1,000	1,000	1,329	350
Total expenditures	454,429	454,429	374,425	326,451
Excess (deficiency) of revenues over (under) expenditures	58,087	58,087	138,212	23,594

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ -	-	(14,118)	-
Social Security Fund	(25,472)	(25,472)	(21,292)	(19,739)
Health Care Fund	(71,210)	(71,210)	(44,500)	(40,963)
Vehicle Insurance Fund	(6,615)	(6,615)	(6,615)	-
Liability Insurance Fund	-	-	-	(7,980)
Total other financing sources (uses)	(103,297)	(103,297)	(86,525)	(68,682)
Net change in fund balance	<u>\$ (45,210)</u>	<u>(45,210)</u>	51,687	(45,088)
Fund balance, beginning of year			<u>610,901</u>	<u>655,989</u>
Fund balance, end of year			<u>\$ 662,588</u>	<u>610,901</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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 209,000	209,000	197,495	140,675
Total revenues	209,000	209,000	197,495	140,675
Expenditures:				
Salaries	126,581	144,393	122,148	113,120
Document storage expenditures	100,000	150,000	119,110	75,600
Total expenditures	226,581	294,393	241,258	188,720
Net change in fund balance	\$ (17,581)	(85,393)	(43,763)	(48,045)
Fund balance, beginning of year			393,425	441,470
Fund balance, end of year			\$ 349,662	393,425

COUNTY OF KENDALL, ILLINOIS
TUBERCULOSIS FUND

SCHEDULE C-15

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 30,000	30,000	30,336	30,050
Interest Income	-	-	37	20
Total revenues	30,000	30,000	30,373	30,070
Expenditures:				
Public health services	30,000	40,657	40,656	18,994
Total expenditures	30,000	40,657	40,656	18,994
Excess (deficiency) of revenues over (under) expenditures	-	(10,657)	(10,283)	11,076
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	4,571
HHS	-	-	-	4,571
Total other financing sources (uses)	-	-	-	9,142
Net change in fund balance	\$ -	(10,657)	(10,283)	20,218
Fund balance (deficit), beginning of year			11,077	(9,141)
Fund balance, end of year			\$ 794	11,077

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 55,000	55,000	40,137	49,402
Intergovernmental revenue:				
State interface funding	4,500	4,500	3,696	3,192
Total revenues	59,500	59,500	43,833	52,594
Expenditures:				
Postage	2,000	2,000	1,158	1,376
Office supplies	2,000	2,000	-	-
Equipment maintenance	17,500	17,500	-	-
Miscellaneous	15,000	15,000	14,605	14,370
Total expenditures	36,500	36,500	15,763	15,746
Excess (deficiency) of revenues over (under) expenditures	23,000	23,000	28,070	36,848
Other financing sources (uses):				
Transfers out:				
General Fund	(20,000)	(20,000)	(20,000)	(60,500)
Total other financing sources (uses)	(20,000)	(20,000)	(20,000)	(60,500)
Net change in fund balance	\$ 3,000	3,000	8,070	(23,652)
Fund balance, beginning of year			10,406	34,058
Fund balance, end of year			\$ 18,476	10,406

COUNTY OF KENDALL, ILLINOIS
LAW ENFORCEMENT OPERATIONS SUPPORT FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 30,000	30,000	2,582	28,896
Expenditures:				
Miscellaneous	10,685	10,685	8,135	28,944
Total expenditures	10,685	10,685	8,135	28,944
Net change in fund balance	\$ 19,315	19,315	(5,553)	(48)
Fund balance, beginning of year			15,901	15,949
Fund balance, end of year			\$ 10,348	15,901

COUNTY OF KENDALL, ILLINOIS
COURT SECURITY FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	2,284	3,848
Total revenues	-	-	2,284	3,848
Expenditures:				
Court security expenditures	37,919	37,919	29,388	30,144
Dues	-	-	-	39
Salaries	39,000	39,000	-	-
Overtime	17,000	17,000	22,693	22,355
Total expenditures	93,919	93,919	52,081	52,538
Excess (deficiency) of revenues over (under) expenditures	(93,919)	(93,919)	(49,797)	(48,690)
Other financing sources (uses):				
Transfers out:				
General Fund	(39,000)	(39,000)	(23,368)	(28,335)
Total other financing sources (uses)	(39,000)	(39,000)	(23,368)	(28,335)
Net change in fund balance	\$ (132,919)	(132,919)	(73,165)	(77,025)
Fund balance, beginning of year			118,178	195,203
Fund balance, end of year			\$ 45,013	118,178

COUNTY OF KENDALL, ILLINOIS
PROBATION SERVICES FEE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 109,000	109,000	144,710	130,775
Domestic violence	1,500	1,500	2,247	5,480
Electronic monitoring	2,000	2,000	7,994	9,385
Drug testing	-	-	7	8
Offset training fee	-	-	1,500	826
Parenting education program	900	900	-	350
Underage drinking program	2,000	2,000	3,063	1,888
Other	-	-	35	-
Software reimbursement	-	-	-	20,000
Total revenues	115,400	115,400	159,556	168,712
Expenditures:				
Equipment	13,500	13,500	5,133	10,316
Contractual services	105,500	105,500	42,257	38,050
Electronic monitoring	15,000	45,000	38,864	5,694
Training	29,000	29,000	29,684	32,490
Drug testing	15,000	15,000	14,087	12,222
Dues / memberships	3,000	3,000	2,325	1,530
Software	30,000	30,000	17,107	27,408
Total expenditures	211,000	241,000	149,457	127,710
Excess (deficiency) of revenues over (under) expenditures	(95,600)	(125,600)	10,099	41,002
Other financing sources (uses):				
Transfers out:				
General Fund	(14,557)	(14,557)	(14,557)	-
Total other financing sources (uses)	(14,557)	(14,557)	(14,557)	-
Net change in fund balance	\$ (110,157)	(140,157)	(4,458)	41,002
Fund balance, beginning of year			574,733	533,731
Fund balance, end of year			\$ 570,275	574,733

COUNTY OF KENDALL, ILLINOIS
 DRUG ABUSE FUND

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2024
 (With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	631	2,946
Drug fines forfeited / donations	-	-	664	8,060
Total revenues	-	-	1,295	11,006
Expenditures:	7,140	7,140	7,140	24,853
Total expenditures	7,140	7,140	7,140	24,853
Net change in fund balance	<u>\$ (7,140)</u>	<u>(7,140)</u>	(5,845)	(13,847)
Fund balance, beginning of year			60,311	74,158
Fund balance, end of year			<u>\$ 54,466</u>	<u>60,311</u>

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

SCHEDULE C-21

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 4,000	4,000	13,892	6,686
Total revenues	4,000	4,000	13,892	6,686
Expenditures:	35,000	35,000	1,480	5,728
Total expenditures	35,000	35,000	1,480	5,728
Net change in fund balance	\$ (31,000)	(31,000)	12,412	958
Fund balance, beginning of year			58,040	57,082
Fund balance, end of year			\$ 70,452	58,040

COUNTY OF KENDALL, ILLINOIS
SENIOR CITIZENS' FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 363,000	363,000	362,620	361,745
Interest	-	-	448	247
Total revenues	363,000	363,000	363,068	361,992
Expenditures:				
Fox Valley Older Adults	-	60,000	60,020	59,814
Prairie State Legal Services	-	10,000	10,003	9,977
Visiting Nurses Association	-	12,000	12,004	11,970
CNN	-	32,500	32,519	32,396
Senior Services Association, Inc.	-	128,000	128,012	127,580
Oswegoland Seniors	-	75,000	75,010	74,755
Distribution	317,500	-	-	-
Total expenditures	317,500	317,500	317,568	316,492
Excess (deficiency) of revenues over (under) expenditures	45,500	45,500	45,500	45,500
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit Fund	(45,500)	(45,500)	(45,500)	(45,500)
Total other financing sources (uses)	(45,500)	(45,500)	(45,500)	(45,500)
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
K9 DONATIONS FUND

SCHEDULE C-23

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues - donations	\$ 100	100	-	-
Total revenues	100	100	-	-
Expenditures:				
K-9 expenses	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 100	100	-	-
Fund balance, beginning of year			6,125	6,125
Fund balance, end of year			\$ 6,125	6,125

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE RESTORATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	-	400
Total revenues	1,000	1,000	-	400
Expenditures:				
Restoration expenditures	1,000	1,000	-	300
Total expenditures	1,000	1,000	-	300
Net change in fund balance	\$ -	-	-	100
Fund balance, beginning of year			3,830	3,730
Fund balance, end of year			\$ 3,830	3,830

COUNTY OF KENDALL, ILLINOIS
TAX SALE AUTOMATION FUND

SCHEDULE C-25

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 18,000	18,000	19,894	21,195
Total revenues	18,000	18,000	19,894	21,195
Expenditures:				
Salaries	9,000	9,000	-	-
Treasurer automation costs	20,000	20,000	20,000	16,237
Total expenditures	29,000	29,000	20,000	16,237
Net change in fund balance	\$ (11,000)	(11,000)	(106)	4,958
Fund balance, beginning of year			51,462	46,504
Fund balance, end of year			\$ 51,356	51,462

COUNTY OF KENDALL, ILLINOIS
CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 120,000	120,000	182,701	161,992
Total revenues	120,000	120,000	182,701	161,992
Expenditures:				
Salaries	-	600	554	1,288
Court document storage costs	60,000	65,000	63,784	33,691
Total expenditures	60,000	65,600	64,338	34,979
Excess (deficiency) of revenues over (under) expenditures	60,000	54,400	118,363	127,013
Other financing sources (uses):				
Transfers out:				
General Fund	(60,000)	(60,000)	(60,000)	(55,000)
Total other financing sources (uses)	(60,000)	(60,000)	(60,000)	(55,000)
Net change in fund balance	\$ -	(5,600)	58,363	72,013
Fund balance, beginning of year			283,876	211,863
Fund balance, end of year			\$ 342,239	283,876

COUNTY OF KENDALL, ILLINOIS
LAW LIBRARY FUND

SCHEDULE C-27

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 65,000	65,000	87,585	79,625
Total revenues	65,000	65,000	87,585	79,625
Expenditures:				
Online services	38,184	38,184	35,991	38,184
Books and subscriptions	20,000	20,000	17,982	12,610
Total expenditures	58,184	63,184	58,992	50,794
Net change in fund balance	\$ 6,816	1,816	28,593	28,831
Fund balance (deficit), beginning of year			11,057	(17,774)
Fund balance, end of year			\$ 39,650	11,057

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 577,000	577,000	437,626	479,903
Total revenues	577,000	577,000	437,626	479,903
Expenditures:				
Salaries	351,659	351,659	361,945	297,366
Cloud services	20,000	20,000	12,184	13,545
Contractual services	5,000	5,000	1,042	3,662
Office supplies	400	400	317	134
Postage	40	40	-	-
Plotter supplies	2,000	2,000	-	1,511
Software	50,000	50,000	31,645	31,645
Hardware	14,000	14,000	2,681	15,364
Printer	2,000	2,000	-	-
Dues and memberships	1,000	1,000	840	193
Cell phone	900	900	507	506
Mileage	1,000	1,000	457	1,196
Training	3,000	3,000	381	1,014
Conferences	4,000	4,000	3,388	4,496
Aerial refight	25,500	25,500	25,375	25,000
Shared services	-	-	-	3,269
Total expenditures	480,499	480,499	440,762	398,957
Excess (deficiency) of revenues over (under) expenditures	96,501	96,501	(3,136)	80,946
Other financing sources (uses):				
Transfers out:				
General Fund	(13,560)	(13,560)	(13,560)	-
Healthcare	(68,000)	(68,000)	(71,350)	(65,076)
IMRF and Social Security Fund	(46,205)	(46,205)	(46,853)	(37,850)
Total other financing sources (uses)	(127,765)	(127,765)	(131,763)	(102,926)
Net change in fund balance	\$ (31,264)	(31,264)	(134,899)	(21,980)
Fund balance, beginning of year			1,610,365	1,632,345
Fund balance, end of year			\$ 1,475,466	1,610,365

COUNTY OF KENDALL, ILLINOIS
GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-29

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 38,000	38,000	72,039	29,800
Total revenues	38,000	38,000	72,039	29,800
Expenditures:				
Salaries	64,255	64,255	56,511	61,939
Total expenditures	64,255	64,255	56,511	61,939
Net change in fund balance	\$ (26,255)	(26,255)	15,528	(32,139)
Fund balance, beginning of year			51,677	83,816
Fund balance, end of year			\$ 67,205	51,677

COUNTY OF KENDALL, ILLINOIS
RESTRICTED FOR WIC FUND

SCHEDULE C-30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 6,000	6,000	4,704	2,898
Total revenues	6,000	6,000	4,704	2,898
Expenditures:	-	-	-	-
Net change in fund balance	\$ 6,000	6,000	4,704	2,898
Fund balance, beginning of year			76,758	73,860
Fund balance, end of year			\$ 81,462	76,758

COUNTY OF KENDALL, ILLINOIS
DUI FUND

SCHEDULE C-31

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 20,415	20,415	29,740	41,605
Total revenues	20,415	20,415	29,740	41,605
Expenditures:				
Public safety equipment	13,350	13,350	9,168	26,756
Total expenditures	13,350	13,350	9,168	26,756
Net change in fund balance	\$ 7,065	7,065	20,572	14,849
Fund balance, beginning of year			55,148	40,299
Fund balance, end of year			\$ 75,720	55,148

COUNTY OF KENDALL, ILLINOIS
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants	\$ 3,000	3,000	5,508	3,365
Interest	-	-	21	7
Total revenues	3,000	3,000	5,529	3,372
Expenditures:				
Expenditures	5,000	5,000	(1,172)	4,914
Total expenditures	5,000	5,000	(1,172)	4,914
Net change in fund balance	\$ (2,000)	(2,000)	6,701	(1,542)
Fund balance (deficit), beginning of year			(1,301)	241
Fund balance (deficit), end of year			\$ 5,400	(1,301)

COUNTY OF KENDALL, ILLINOIS
 SALE IN ERROR INTEREST FUND

SCHEDULE C-33

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2024
 (With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	28,860	24,780
Total revenues	30,000	30,000	28,860	24,780
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	28,860	24,780
Fund balance, beginning of year			232,981	208,201
Fund balance, end of year			\$ 261,841	232,981

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023
	Original Appropriations	Final Appropriations	Actual
Revenues:			
Interest	\$ -	-	(1,497)
			1,497
Total revenues	-	-	(1,497)
			1,497
Expenditures:			
Miscellaneous	-	-	-
			69,766
Total expenditures	-	-	-
			69,766
Net change in fund balance	\$ -	-	(1,497)
			(68,269)
Fund balance, beginning of year			1,497
			69,766
Fund balance, end of year			\$ -
			1,497

COUNTY OF KENDALL, ILLINOIS
CHILD ADVOCACY CENTER FUND

SCHEDULE C-35

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants	\$ -	63,951	76,645	-
Donations	-	3,553	4,273	3,650
Total revenues	-	67,504	80,918	3,650
Expenditures:				
Salaries	-	60,000	59,161	-
Program expenditures	7,500	15,500	3,871	1,451
Total expenditures	7,500	75,500	63,032	1,451
Net change in fund balance	<u>\$ (7,500)</u>	<u>(7,996)</u>	17,886	2,199
Fund balance, beginning of year			<u>11,729</u>	<u>9,530</u>
Fund balance, end of year			<u>\$ 29,615</u>	<u>11,729</u>

COUNTY OF KENDALL, ILLINOIS
HIGHWAY- RESTRICTED FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	20,000	6,000
Total revenues	10,000	10,000	20,000	6,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation Sales Tax Fund	(10,000)	(10,000)	(20,000)	(6,000)
Total other financing sources (uses)	(10,000)	(10,000)	(20,000)	(6,000)
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			310,969	310,969
Fund balance, end of year			\$ 310,969	310,969

COUNTY OF KENDALL, ILLINOIS
RENTAL HOUSING SUPPORT PROGRAM FUND

SCHEDULE C-37

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 396,000	396,000	244,476	169,146
Total revenues	396,000	396,000	244,476	169,146
Expenditures:				
State of Illinois	396,000	396,000	244,476	169,146
Total expenditures	396,000	396,000	244,476	169,146
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
ANIMAL POPULATION CONTROL FUND

SCHEDULE C-38

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 12,000	12,000	27,790	19,888
Total revenues	12,000	12,000	27,790	19,888
Expenditures:				
Spay and neuter expenditures	25,000	45,000	39,816	41,488
Total expenditures	25,000	45,000	39,816	41,488
Net change in fund balance	<u>\$ (13,000)</u>	<u>(33,000)</u>	(12,026)	(21,600)
Fund balance, beginning of year			94,959	116,559
Fund balance, end of year			<u>\$ 82,933</u>	<u>94,959</u>

COUNTY OF KENDALL, ILLINOIS
ACCESS TO JUSTICE FUND

SCHEDULE C-39

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant rewards	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
General expenditures	15,000	15,000	-	4,920
Total expenditures	15,000	15,000	-	4,920
Excess (deficiency) of revenues over (under) expenditures	\$ (15,000)	(15,000)	-	(4,920)
Fund balance, beginning of year			13,875	18,795
Fund balance, end of year			\$ 13,875	13,875

COUNTY OF KENDALL, ILLINOIS
TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Kendall County Forest Preserve	200,000	200,000	-	1,243
Village of Oswego	50,000	50,000	-	-
Village of Minooka	50,000	50,000	-	-
Oswegoland Park District	47,500	47,500	-	-
Village of Montgomery	30,030	30,030	-	-
Total expenditures	377,530	377,530	-	1,243
Excess (deficiency) of revenues over (under) expenditures	(377,530)	(377,530)	-	(1,243)
Other financing sources (uses):				
Transfers in:				
Sales Tax Fund	150,000	150,000	150,000	75,000
Total other financing sources (uses)	150,000	150,000	150,000	75,000
Net change in fund balance	\$ (227,530)	(227,530)	150,000	73,757
Fund balance, beginning of year			255,779	182,022
Fund balance, end of year			\$ 405,779	255,779

COUNTY OF KENDALL, ILLINOIS
OPIOID SETTLEMENT FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Opioid Settlement Agreement	\$ 80,113	80,113	380,575	203,976
Refunds	-	-	-	284
Total revenues	80,113	80,113	380,575	204,260
Expenditures:				
Training	-	25,000	15,197	8,920
Support people in treatment	-	10,000	7,871	6,266
Address needs	-	1,500	810	7,461
Prevent overdose deaths	-	500	2,088	23,950
Prevent misuse of opioids	-	75,000	60,730	29,951
Other	200,000	200,000	-	-
Total expenditures	200,000	312,000	86,696	76,548
Net change in fund balance	\$ (119,887)	(231,887)	293,879	127,712
Fund balance, beginning of year			209,866	82,154
Fund balance, end of year			\$ 503,745	209,866

COUNTY OF KENDALL, ILLINOIS
RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 3,600	3,600	18,249	9,601
Other	45,365	45,365	3,742	6,104
Total revenues	48,965	48,965	21,991	15,705
Expenditures:				
Application expense	1,000	1,000	-	-
Approved loan programs	1,000,000	1,000,000	-	-
Miscellaneous expense	1,000	1,000	13,020	-
Total expenditures	1,002,000	1,002,000	13,020	-
Excess (deficiency) of revenues over (under) expenditures	(953,035)	(953,035)	8,971	15,705
Other financing sources (uses):				
Transfers out:				
Economic Development Commission Fund	(180,000)	(180,000)	(180,000)	(54,200)
Total other financing sources (uses)	(180,000)	(180,000)	(180,000)	(54,200)
Net change in fund balance	\$ (1,133,035)	(1,133,035)	(171,029)	(38,495)
Fund balance, beginning of year			2,008,601	2,047,096
Fund balance, end of year			\$ 1,837,572	2,008,601

COUNTY OF KENDALL, ILLINOIS
CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 32,000	32,000	44,123	153,555
Total revenues	32,000	32,000	44,123	153,555
Expenditures:				
Expenses	33,285	40,000	47,433	7,679
Total expenditures	33,285	40,000	47,433	7,679
Excess (deficiency) of revenues over (under) expenditures	(1,285)	(8,000)	(3,310)	145,876
Other financing sources (uses):				
Transfers out:				
General Fund	-	(30,000)	(30,000)	60,000
Total other financing sources (uses)	-	(30,000)	(30,000)	60,000
Net change in fund balance	\$ (1,285)	(38,000)	(33,310)	85,876
Fund balance, beginning of year			153,141	67,265
Fund balance, end of year			\$ 119,831	153,141

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 15,000	15,000	25,707	11,875
Total revenues	15,000	15,000	25,707	11,875
Expenditures:				
Miscellaneous	20,000	20,000	16,679	13,966
Total expenditures	20,000	20,000	16,679	13,966
Net change in fund balance	<u>\$ (5,000)</u>	<u>(5,000)</u>	9,028	(2,091)
Fund balance, beginning of year			6,257	8,348
Fund balance, end of year			<u>\$ 15,285</u>	<u>6,257</u>

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 3,500	3,500	3,485	3,562
Total revenues	3,500	3,500	3,485	3,562
Expenditures:				
Vehicle expenditures	3,000	3,000	1,515	4,924
Total expenditures	3,000	3,000	1,515	4,924
Net change in fund balance	\$ 500	500	1,970	(1,362)
Fund balance, beginning of year			1,523	2,885
Fund balance, end of year			\$ 3,493	1,523

COUNTY OF KENDALL, ILLINOIS
SHERIFF E-TICKET FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 3,500	3,500	4,172	3,088
Total revenues	3,500	3,500	4,172	3,088
Expenditures:	8,130	8,130	802	796
Total expenditures	8,130	8,130	802	796
Net change in fund balance	\$ (4,630)	(4,630)	3,370	2,292
Fund balance, beginning of year			28,426	26,134
Fund balance, end of year			\$ 31,796	28,426

COUNTY OF KENDALL, ILLINOIS
ELECTRONIC CITATION FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 25,000	25,000	39,251	32,619
Expenditures:	24,000	24,000	18,239	9,790
Total expenditures	24,000	24,000	18,239	9,790
Net change in fund balance	\$ 1,000	1,000	21,012	22,829
Fund balance, beginning of year			58,816	35,987
Fund balance, end of year			\$ 79,828	58,816

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ -	-	3,070	31,551
Total revenues	-	-	3,070	31,551
Expenditures:				
FTA expenditures	9,625	9,625	8,036	7,189
Total expenditures	9,625	9,625	8,036	7,189
Net change in fund balance	<u>\$ (9,625)</u>	<u>(9,625)</u>	(4,966)	24,362
Fund balance, beginning of year			90,677	66,315
Fund balance, end of year			<u>\$ 85,711</u>	<u>90,677</u>

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - donations	\$ 10	10	17,097	5,681
Total revenues	10	10	17,097	5,681
Expenditures:				
Animal medical care expenditures	5,000	13,500	8,048	3,841
Total expenditures	5,000	13,500	8,048	3,841
Net change in fund balance	<u>\$ (4,990)</u>	<u>(13,490)</u>	9,049	1,840
Fund balance, beginning of year			18,140	16,300
Fund balance, end of year			<u>\$ 27,189</u>	<u>18,140</u>

COUNTY OF KENDALL, ILLINOIS
SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines & forfeitures:				
Fee revenues	\$ 2,750	2,750	2,750	2,750
Total revenues	2,750	2,750	2,750	2,750
Expenditures:				
Miscellaneous	-	21,241	21,171	-
Total expenditures	-	21,241	21,171	-
Net change in fund balance	\$ 2,750	(18,491)	(18,421)	2,750
Fund balance, beginning of year			18,490	15,740
Fund balance, end of year			\$ 69	18,490

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 4,135	4,135	-	4,135
Total revenues	4,135	4,135	-	4,135
Expenditures:				
Grant expenditures	4,135	4,195	4,178	-
Total expenditures	4,135	4,195	4,178	-
Net change in fund balance	\$ -	(60)	(4,178)	4,135
Fund balance (deficit), beginning of year			2,488	(1,647)
Fund balance (deficit), end of year			\$ (1,690)	2,488

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 115,000	115,000	94,900	122,528
Interest	1,500	1,500	13,625	6,780
Total revenues	116,500	116,500	108,525	129,308
Expenditures:				
Inmate supplies	45,446	45,446	31,566	32,726
Maintenance for inmate welfare and health	24,197	24,197	9,783	10,192
Inmate medical	70,352	70,352	-	62,754
Miscellaneous	4,495	4,495	4,495	4,495
Total expenditures	144,490	144,490	45,844	110,167
Net change in fund balance	\$ (27,990)	(27,990)	62,681	19,141
Fund balance, beginning of year			358,812	339,671
Fund balance, end of year			\$ 421,493	358,812

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			250	250
Fund balance, end of year			\$ 250	250

COUNTY OF KENDALL, ILLINOIS
SHERIFF'S RANGE FUND

SCHEDULE C-54

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 6,000	6,000	5,000	8,795
Interest	200	200	414	485
Total revenues	6,200	6,200	5,414	9,280
Expenditures	19,400	19,400	15,999	19,138
Total expenditures	19,400	19,400	15,999	19,138
Net change in fund balance	\$ (13,200)	(13,200)	(10,585)	(9,858)
Fund balance, beginning of year			16,767	26,625
Fund balance, end of year			\$ 6,182	16,767

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,500	4,500	8,155	7,046
Total revenues	4,500	4,500	8,155	7,046
Expenditures:	35,000	35,000	6,198	-
Total expenditures	35,000	35,000	6,198	-
Net change in fund balance	<u>\$ (30,500)</u>	<u>(30,500)</u>	1,957	7,046
Fund balance, beginning of year			53,009	45,963
Fund balance, end of year			<u>\$ 54,966</u>	<u>53,009</u>

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 2,110,000	2,104,585	2,592,607	2,199,300
Total revenues	2,110,000	2,104,585	2,592,607	2,199,300
Expenditures:				
Personnel	-	-	-	1,233,779
Overtime	-	-	-	94,678
Services	-	-	-	136,987
Facilities	-	-	-	560,555
Travel	-	-	-	18,760
Supplies	-	-	-	2,504
Narcotic overdose/traffic	125,000	125,000	198,616	64,828
Investigative support	398,000	698,000	631,939	34,805
Management and coordination	647,000	647,000	647,826	7,348
NARCINT	75,000	75,000	76,095	3,171
Resource Initiative	719,000	800,000	707,189	13,003
Training	146,000	171,000	163,273	584
Other	-	50,000	90,647	70,299
Total expenditures	2,110,000	2,566,000	2,515,585	2,241,301
Net change in fund balance	\$ -	(461,415)	77,022	(42,001)
Fund balance (deficit), beginning of year			(77,022)	(35,021)
Fund balance (deficit), end of year			\$ -	(77,022)

COUNTY OF KENDALL, ILLINOIS
HAVA GRANT FUND

SCHEDULE C-57

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 120,994	120,994	89,134	78,183
Total revenues	120,994	120,994	89,134	78,183
Expenditures:				
Grant expenditures	120,994	120,994	96,460	77,083
Total expenditures	120,994	120,994	96,460	77,083
Net change in fund balance	\$ -	-	(7,326)	1,100
Fund balance, beginning of year			228,131	227,031
Fund balance, end of year			\$ 220,805	228,131

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023
	Original Appropriations	Final Appropriations	Actual
Revenues:			
Revenue from services, fines and forfeitures:			
Fines	\$ 370	370	15
Total revenues	370	370	15
Expenditures:	-	-	-
Excess (deficiency) of revenues over (under) expenditures	370	370	15
Other financing sources (uses):			
Transfers out:			
Health and Human Services Fund	-	-	(370)
Total other financing sources (uses)	-	-	(370)
Net change in fund balance	\$ 370	370	15
Fund balance, beginning of year			370
Fund balance, end of year			\$ 30

COUNTY OF KENDALL, ILLINOIS
ADULT REDEPLOY ILLINOIS FUND

SCHEDULE C-59

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 235,786	235,786	212,502	159,200
Expenditures:				
Salaries	116,518	116,518	110,916	84,908
Salaries Assistant	12,200	12,200	11,908	10,078
Supplies	20,728	20,728	11,339	14,407
Training - travel conference fees	8,419	8,419	4,633	4,537
Training - conferences fees	4,614	4,614	3,750	939
GPS monitoring	-	-	-	1,518
Conference	-	-	-	1,184
Drug testing	14,067	14,067	9,326	8,340
Assessments	875	875	-	-
Treatment	46,800	46,800	37,575	29,475
Total expenditures	224,221	224,221	189,447	155,386
Other financing sources (uses):				
Transfers in:				
Mental Health Board Fund	12,751	12,751	12,810	10,309
Transfers out:				
Health Care Fund	-	-	(4,325)	(42)
General Fund	-	-	(6)	-
IMRF Fund	(6,781)	(6,781)	(7,182)	(6,987)
Social Security Fund	(8,914)	(8,914)	(9,434)	(8,967)
Total other financing sources (uses)	(2,944)	(2,944)	(8,137)	(5,687)
Net change in fund balance	\$ 8,621	8,621	14,918	(1,873)
Fund balance (deficit), beginning of year			(4,516)	(2,643)
Fund balance (deficit), end of year			\$ 10,402	(4,516)

COUNTY OF KENDALL, ILLINOIS
 DRUG COURT FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2024
 (With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Drug court revenue	\$ 1,000	1,000	-	1,300
Total revenues	1,000	1,000	-	1,300
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	-	1,300
Other financing sources (uses):				
Transfers in (out):				
American Rescue Plan Act Fund	-	-	-	(1,750)
Total other financing sources (uses)	-	-	-	(1,750)
Net change in fund balance	\$ 1,000	1,000	-	(450)
Fund balance, beginning of year			10,144	10,594
Fund balance, end of year			\$ 10,144	10,144

COUNTY OF KENDALL, ILLINOIS
COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 5,600	5,600	424	1,990
Total revenues	5,600	5,600	424	1,990
Expenditures:				
Medical	3,500	3,500	231	1,715
Commissary	2,100	2,100	-	290
Total expenditures	5,600	5,600	231	2,005
Net change in fund balance	\$ -	-	193	(15)
Fund balance, beginning of year			4,856	4,871
Fund balance, end of year			\$ 5,049	4,856

COUNTY OF KENDALL, ILLINOIS
SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 38,000	53,470	52,540	33,524
Total revenues	38,000	53,470	52,540	33,524
Expenditures:				
Deputy overtime salaries	38,000	45,142	44,781	43,981
Total expenditures	38,000	45,142	44,781	43,981
Net change in fund balance	\$ -	8,328	7,759	(10,457)
Fund balance (deficit), beginning of year			(8,008)	2,449
Fund balance (deficit), end of year			\$ (249)	(8,008)

COUNTY OF KENDALL, ILLINOIS
COUNTY CLERK AUTOMATION FUND

SCHEDULE C-63

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 23,500	23,500	22,898	22,056
Total revenues	23,500	23,500	22,898	22,056
Expenditures:				
Salaries	33,691	39,750	28,438	33,821
Office supplies	200	200	106	45
Postage	2,500	2,500	2,288	2,369
Total expenditures	36,391	42,450	30,832	36,235
Net change in fund balance	\$ (12,891)	(18,950)	(7,934)	(14,179)
Fund balance, beginning of year			113,183	127,362
Fund balance, end of year			\$ 105,249	113,183

COUNTY OF KENDALL, ILLINOIS
VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 50,000	50,000	69,500	37,500
Total revenues	50,000	50,000	69,500	37,500
Expenditures:				
Salaries	50,000	57,000	52,284	32,942
Total expenditures	50,000	57,000	52,284	32,942
Net change in fund balance	\$ -	(7,000)	17,216	4,558
Fund balance, beginning of year			4,558	-
Fund balance, end of year			\$ 21,774	4,558

COUNTY OF KENDALL, ILLINOIS
COUNTY ELECTION FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Overtime	20,000	20,000	15,667	-
Mileage	24,000	24,000	-	-
Election judge per diem	130,000	130,000	8,163	1,500
Legal publications	15,000	15,000	204	-
Contractual services	15,000	15,000	14,459	-
Election supplies	50,000	50,000	109,307	-
Ballots	105,000	105,000	38,615	-
Election judge school	1,500	1,500	-	-
Election extra help	20,000	20,000	5,475	-
Postage	75,000	75,000	-	-
Polling place setup	35,000	35,000	18,037	-
Total expenditures	490,500	490,500	209,927	1,500
Excess (deficiency) of revenues over (under) expenditures	(490,500)	(490,500)	(209,927)	(1,500)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	100,000
Total other financing sources (uses)	-	-	-	100,000
Net change in fund balance	\$ (490,500)	(490,500)	(209,927)	98,500
Fund balance, beginning of year			1,162,438	1,063,938
Fund balance, end of year			\$ 952,511	1,162,438

COUNTY OF KENDALL, ILLINOIS
 DRUG FORFEITURE FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
 For the Year Ended November 30, 2024
 (With Comparative Figures For the Year Ended November 30, 2023)

		2024		2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 10,748	10,748	2,110	10,748
Total revenues	10,748	10,748	2,110	10,748
Expenditures:	10,748	10,748	2,002	6,947
Net change in fund balance	\$ -	-	108	3,801
Fund balance, beginning of year			8,607	4,806
Fund balance, end of year			\$ 8,715	8,607

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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	24,640	28,916	10,719
Expenditures:				
Salaries	-	24,640	26,101	9,453
Total expenditures	-	24,640	26,101	9,453
Net change in fund balance	<u>\$ -</u>	<u>-</u>	2,815	1,266
Fund balance, beginning of year			1,266	-
Fund balance, end of year			<u>\$ 4,081</u>	<u>1,266</u>

COUNTY OF KENDALL, ILLINOIS
SMOKE FREE ACT FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			100	100
Fund balance, end of year			\$ 100	100

COUNTY OF KENDALL, ILLINOIS
NUCLEAR GRANT FUND

SCHEDULE C-69

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenues	\$ 21,900	21,900	23,583	11,707
Total revenues	21,900	21,900	23,583	11,707
Expenditures:				
Salaries	16,119	16,119	11,664	8,392
Equipment	8,900	8,900	7,469	6,854
Telecommunications	480	480	416	418
Travel	1,750	1,750	-	163
Office supplies	2,010	2,010	224	2,001
Miscellaneous	2,290	2,290	925	1,330
Total expenditures	31,549	31,549	20,698	19,158
Net change in fund balance	\$ (9,649)	(9,649)	2,885	(7,451)
Fund balance, beginning of year			29,955	37,406
Fund balance, end of year			\$ 32,840	29,955

COUNTY OF KENDALL, ILLINOIS
SCAAP GRANT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 8,000	8,000	30,632	41,500
Total revenues	8,000	8,000	30,632	41,500
Expenditures:	24,895	24,895	23,804	10,516
Net change in fund balance	\$ (16,895)	(16,895)	6,828	30,984
Fund balance, beginning of year			87,897	56,913
Fund balance, end of year			\$ 94,725	87,897

COUNTY OF KENDALL, ILLINOIS
PUBLIC DEFENDER STATE FUND

SCHEDULE C-71

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	98,551	198,141	-
Interest	-	700	687	-
Total revenues	-	99,251	198,828	-
Expenditures:				
Salaries	-	10,000	8,820	-
Miscellaneous	-	113,484	62,192	-
Total expenditures	-	123,484	71,012	-
Net change in fund balance	\$ -	(24,233)	127,816	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 127,816	-

COUNTY OF KENDALL, ILLINOIS
TOBACCO GRANT FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023
	Original Appropriations	Final Appropriations	Actual
Revenues:			
Other revenue	\$ -	-	-
Total revenues	-	-	-
Expenditures:			
Salaries	-	-	-
Total expenditures	-	-	-
Net change in fund balance	\$ -	-	-
Fund balance, beginning of year			965
Fund balance, end of year			\$ 965

COUNTY OF KENDALL, ILLINOIS
COUNTY JAIL MEDICAL COST FUND

SCHEDULE C-73

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 5,800	5,800	6,785	6,708
Total revenues	5,800	5,800	6,785	6,708
Expenditures:	10,000	10,000	-	2,088
Excess (deficiency) of revenues over (under) expenditures	(4,200)	(4,200)	6,785	4,620
Net change in fund balance	<u>\$ (4,200)</u>	<u>(4,200)</u>	6,785	4,620
Fund balance, beginning of year			13,537	8,917
Fund balance, end of year			<u>\$ 20,322</u>	<u>13,537</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, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 56,000	56,000	66,052	52,538
Expenditures:	56,000	56,000	58,105	58,572
Net change in fund balance	\$ -	-	7,947	(6,034)
Fund balance (deficit), beginning of year			(10,378)	(4,344)
Fund balance (deficit), end of year			\$ (2,431)	(10,378)

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, 2024
 (With Comparative Figures For the Year Ended November 30, 2023)

	2024		2023	
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Revenues:	1,000	1,000	130	630
Expenditures:				
Salaries	23,100	23,100	-	6,589
Travel	2,500	2,500	-	-
Program supplies	12,000	12,000	-	260
Drug Testing	10,000	10,000	1,054	-
Counseling	-	-	1,200	-
Training	1,500	1,500	-	-
Miscellaneous expenses	375	375	-	-
Total expenditures	49,475	49,475	2,254	6,849
Excess (deficiency) of revenues over (under) expenditures	(48,475)	(48,475)	(2,124)	(6,219)
Other financing sources (uses):				
Transfers out:				
Social Security Fund	(1,768)	(1,768)	-	(504)
IMRF Fund	(1,345)	(1,345)	-	(387)
Total other financing sources (uses)	(3,113)	(3,113)	-	(891)
Net change in fund balance	<u>\$ (51,588)</u>	<u>(51,588)</u>	(2,124)	(7,110)
Fund balance, beginning of year			384,705	391,815
Fund balance, end of year			<u>\$ 382,581</u>	<u>384,705</u>

COUNTY OF KENDALL, ILLINOIS
PUBLIC DEFENDER RECORDS AUTOMATION FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,121	1,121	3,570	3,044
Total revenues	1,121	1,121	3,570	3,044
Expenditures:	1,121	1,121	-	-
Net change in fund balance	\$ -	-	3,570	3,044
Fund balance, beginning of year			9,775	6,731
Fund balance, end of year			\$ 13,345	9,775

COUNTY OF KENDALL, ILLINOIS
27TH PAYROLL FUND

SCHEDULE C-77

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	80,000
Total other financing sources (uses)	-	-	-	80,000
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	80,000
Fund balance, beginning of year			870,000	790,000
Fund balance, end of year			<u>\$ 870,000</u>	<u>870,000</u>

COUNTY OF KENDALL, ILLINOIS
SHERIFF ILLINOIS MEDICAL ASSISTANCE RECOVERY FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant reward	\$ -	-	-	105,000
Total revenues	-	-	-	105,000
Expenditures:				
	75,000	75,000	12,130	14,552
Total expenditures	75,000	75,000	12,130	14,552
Net change in fund balance	<u>\$ (75,000)</u>	<u>(75,000)</u>	(12,130)	90,448
Fund balance, beginning of year			<u>128,717</u>	<u>38,269</u>
Fund balance, end of year			<u>\$ 116,587</u>	<u>128,717</u>

COUNTY OF KENDALL, ILLINOIS
IDOT CPS GRANT FUND

SCHEDULE C-79

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			465	465
Fund balance, end of year			\$ 465	465

COUNTY OF KENDALL, ILLINOIS
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,730	1,730	-	1,007
Total revenues	1,730	1,730	-	1,007
Expenditures:	1,600	1,600	-	-
Total expenditures	1,600	1,600	-	-
Net change in fund balance	\$ 130	130	-	1,007
Fund balance, beginning of year			10,663	9,656
Fund balance, end of year			\$ 10,663	10,663

COUNTY OF KENDALL, ILLINOIS
CORONER SUDORS GRANT FUND

SCHEDULE C-81

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 500	500	284	808
Total revenues	500	500	284	808
Expenditures:	2,500	2,500	1,948	6,080
Total expenditures	2,500	2,500	1,948	6,080
Net change in fund balance	<u>\$ (2,000)</u>	<u>(2,000)</u>	(1,664)	(5,272)
Fund balance, beginning of year			3,232	8,504
Fund balance, end of year			<u>\$ 1,568</u>	<u>3,232</u>

COUNTY OF KENDALL, ILLINOIS
HEALTH CARE / BENEFIT FUND

SCHEDULE C-82

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Health insurance reimbursements	\$ 475,325	496,658	570,357	538,709
Employee deductions	1,644,361	1,644,361	1,391,566	1,278,347
COBRA reimbursement	152,258	152,258	148,779	183,360
Total revenues	2,271,944	2,293,277	2,110,702	2,000,416
Expenditures:				
Health insurance premiums	6,230,253	6,230,253	5,846,350	5,240,219
HSA employer contributions	600,000	600,000	558,125	572,750
Dental insurance	302,332	345,000	337,108	300,799
State unemployment contribution	35,000	95,000	52,173	32,756
Employee reimbursement	3,000	3,000	1,932	353
County life insurance policy	7,837	7,837	7,469	7,342
FSA monthly fee	3,500	3,500	1,543	1,207
Employee assistance program	6,600	6,600	6,569	6,569
Broker fees	49,613	49,613	44,316	43,084
Total expenditures	7,238,135	7,340,803	6,855,585	6,205,079
Excess (deficiency) of revenues over (under) expenditures	(4,966,191)	(5,047,526)	(4,744,883)	(4,204,663)
Other financing sources (uses):				
Transfers in:				
General Fund	4,050,000	4,050,000	4,050,000	4,050,000
Animal Control Fund	23,785	23,785	20,354	14,135
Veteran's Assistance Commission Fund	71,210	71,210	58,618	40,963
GIS Mapping Fund	68,000	68,000	71,350	51,516
Adult Redeploy Fund	-	-	4,331	42
EDC Fund	28,000	28,000	26,740	-
Health and Human Services Fund	740,004	740,004	694,958	658,265
Highway Fund	50,000	50,000	50,000	50,000
Total other financing sources (uses)	5,030,999	5,030,999	4,976,351	4,864,921
Net change in fund balance	\$ 64,808	(16,527)	231,468	660,258
Fund balance, beginning of year			5,005,506	4,345,248
Fund balance, end of year			\$ 5,236,974	5,005,506

COUNTY OF KENDALL, ILLINOIS
SHERIFF ELECTRONIC HOME MONITORING FUND

SCHEDULE C-83

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 55,410	70,410	92,483	35,980
Total revenues	55,410	70,410	92,483	35,980
Expenditures:	54,000	54,000	22,762	34,680
Total expenditures	54,000	54,000	22,762	34,680
Net change in fund balance	\$ 1,410	16,410	69,721	1,300
Fund balance, beginning of year			2,646	1,346
Fund balance, end of year			\$ 72,367	2,646

COUNTY OF KENDALL, ILLINOIS
SHERIFF EQUITABLE SHARING PROGRAM

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 99,280	99,280	1,307	99,284
Total revenues	99,280	99,280	1,307	99,284
Expenditures:				
Training	20,000	20,000	12,090	-
Contractual services	29,280	29,280	19,905	9,375
Equipment	50,000	50,000	9,269	39,434
Total expenditures	99,280	99,280	41,264	48,809
Net change in fund balance	\$ -	-	(39,957)	50,475
Fund balance, beginning of year			50,475	-
Fund balance, end of year			\$ 10,518	50,475

COUNTY OF KENDALL, ILLINOIS
BULLET PROOF VEST PARTNERSHIP GRANT

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 5,000	5,000	1,859	6,992
Total revenues	5,000	5,000	1,859	6,992
Expenditures:				
Vests	5,000	5,000	1,859	6,992
Total expenditures	5,000	5,000	1,859	6,992
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
STATE STIPEND FUND

SCHEDULE C-86

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	16,000	22,500	-
Total revenues	-	16,000	22,500	-
Expenditures:				
Salaries	-	16,000	22,500	-
Total expenditures	-	16,000	22,500	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
PAYROLL CLEARING FUND

SCHEDULE C-87

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ 4,130,100	4,141,750	939	-
Total revenues	4,130,100	4,141,750	939	-
Expenditures:	4,129,600	4,142,750	-	6,229
Total expenditures	4,129,600	4,142,750	-	6,229
Net change in fund balance	<u>\$ 500</u>	<u>(1,000)</u>	939	(6,229)
Fund balance, beginning of year			34,590	40,819
Fund balance, end of year			<u>\$ 35,529</u>	<u>34,590</u>

COUNTY OF KENDALL, ILLINOIS
HRA FUND

SCHEDULE C-88

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ 6,000	6,000	4,500	4,500
Interest	50	50	113	33
Total revenues	6,050	6,050	4,613	4,533
Expenditures:	6,000	6,000	1,500	4,304
Total expenditures	6,000	6,000	1,500	4,304
Net change in fund balance	\$ 50	50	3,113	229
Fund balance, beginning of year			1,257	1,028
Fund balance, end of year			\$ 4,370	1,257

COUNTY OF KENDALL, ILLINOIS
HISTORICAL PRESERVATION FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 30,800	30,800	29,750	-
Total revenues	30,800	30,800	29,750	-
Expenditures:	44,000	44,000	-	36,125
Total expenditures	44,000	44,000	-	36,125
Excess (deficiency) of revenues over (under) expenditures	(13,200)	(13,200)	29,750	(36,125)
Other financing sources (uses):				
Transfers in:				
General Fund	13,200	13,200	13,200	12,750
Total other financing sources (uses)	13,200	13,200	13,200	12,750
Net change in fund balance	\$ -	-	42,950	(23,375)
Fund balance (deficit), beginning of year			(17,000)	6,375
Fund balance (deficit), end of year			\$ 25,950	(17,000)

COUNTY OF KENDALL, ILLINOIS
JUDICIAL FACILITIES CONSTRUCTION FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Judicial facility fees	\$ 100,000	100,000	202,862	161,064
Total revenues	100,000	100,000	202,862	161,064
Expenditures:				
Total expenditures	5,000	5,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ 95,000	95,000	202,862	161,064
Fund balance, beginning of year			170,454	9,390
Fund balance, end of year			\$ 373,316	170,454

COUNTY OF KENDALL, ILLINOIS
EMA HAZARD MITIGATION PLAN FUND

SCHEDULE C-91

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 28,225	31,458	31,458	31,810
Total revenues	28,225	31,458	31,458	31,810
Expenditures:	28,225	31,421	31,420	31,848
Total expenditures	28,225	31,421	31,420	31,848
Net change in fund balance	\$ -	37	38	(38)
Fund balance (deficit), beginning of year			(38)	-
Fund balance (deficit), end of year			\$ -	(38)

COUNTY OF KENDALL, ILLINOIS
DOMESTIC VIOLENCE RESPONSE FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	25,000	-
Total revenues	-	-	25,000	-
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	25,000	-
Fund balance, beginning of year			-	-
Fund balance, end of year			<u>\$ 25,000</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS
ILLINOIS COURT TECHNOLOGY MODERNIZATION FUND

SCHEDULE C-93

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 622,000	194,600	199,522	622,614
Total revenues	622,000	194,600	199,522	622,614
Expenditures:				
Equipment	207,000	207,000	95,582	330,414
Supplies	207,000	207,000	-	44,064
Contractual services	208,000	208,000	103,940	248,136
Total expenditures	622,000	622,000	199,522	622,614
Net change in fund balance	\$ -	(427,400)	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
CAPITAL IMPROVEMENT FUND

SCHEDULE C-94

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 100,000	100,000	122,749	129,710
Lease income - KenCom	-	-	3,527	1,649
Total revenues	100,000	100,000	126,276	131,359
Expenditures:	366,250	530,022	451,585	20,511
Total expenditures	366,250	530,022	451,585	20,511
Excess (deficiency) of revenues over (under) expenditures	(266,250)	(430,022)	(325,309)	110,848
Other financing sources (uses):				
Transfers in:				
General Fund	150,000	150,000	150,000	150,000
Total other financing sources (uses)	150,000	150,000	150,000	150,000
Net change in fund balance	\$ (116,250)	(280,022)	(175,309)	260,848
Fund balance, beginning of year			3,026,007	2,765,159
Fund balance, end of year			\$ 2,850,698	3,026,007

COUNTY OF KENDALL, ILLINOIS
ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-95

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	3,800
Total revenues	-	-	-	3,800
Expenditures:				
Capital expenditures	15,000	15,000	13,989	-
Building improvements	10,000	10,000	-	-
Total expenditures	25,000	25,000	13,989	-
Other financing sources (uses):				
Transfers in:				
Animal Control Fund	15,000	15,000	15,000	15,000
Total other financing sources (uses)	15,000	15,000	15,000	15,000
Net change in fund balance	<u>\$ (10,000)</u>	<u>(10,000)</u>	1,011	18,800
Fund balance, beginning of year			60,931	42,131
Fund balance, end of year			<u>\$ 61,942</u>	<u>60,931</u>

COUNTY OF KENDALL, ILLINOIS
COUNTY BUILDING FUND

SCHEDULE C-96

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Capital expenditures	3,435,000	3,435,000	1,173,153	229,821
Total expenditures	3,435,000	3,435,000	1,173,153	229,821
Excess (deficiency) of revenues over (under) expenditures	(3,435,000)	(3,435,000)	(1,173,153)	(229,821)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	6,135,834	6,135,834	1,991,390
ARPA Fund	-	-	618,303	-
Total other financing sources (uses)	35,000	6,135,834	6,754,137	1,991,390
Net change in fund balance	\$ (3,400,000)	2,700,834	5,580,984	1,761,569
Fund balance, beginning of year			5,251,055	3,489,486
Fund balance, end of year			\$ 10,832,039	5,251,055

COUNTY OF KENDALL, ILLINOIS
PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-97

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 26,000	26,000	4,532	13,106
Total revenues	26,000	26,000	4,532	13,106
Expenditures:	1,609,735	1,940,146	1,053,171	2,989,885
Excess (deficiency) of revenues over (under) expenditures	(1,583,735)	(1,914,146)	(1,048,639)	(2,976,779)
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	650,000
Public Safety Sales Tax Fund	525,000	1,105,702	1,105,702	1,934,751
Jail Addition Fund	-	-	-	4,839
Total other financing sources (uses)	525,000	1,105,702	1,105,702	2,589,590
Net change in fund balance	\$ (1,058,735)	(808,444)	57,063	(387,189)
Fund balance, beginning of year			668,944	1,056,133
Fund balance, end of year			\$ 726,007	668,944

COUNTY OF KENDALL, ILLINOIS
ADMINISTRATIVE DEBT SERVICE FUND

SCHEDULE C-98

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 600	600	10,079	5,212
Other revenue - rental income	14,400	14,400	14,800	16,400
Total revenues	15,000	15,000	24,879	21,612
Expenditures:				
Debt service - principal	190,000	190,000	190,000	170,000
Debt service - interest	74,360	74,360	74,360	81,160
Fiscal agent fees and issuance costs	2,150	2,150	709	202
Total expenditures	266,510	266,510	265,069	251,362
Excess (deficiency) of revenues over (under) expenditures	(251,510)	(251,510)	(240,190)	(229,750)
Other financing sources (uses):				
Transfers in:				
Health and Human Services Fund	145,814	145,814	145,814	145,814
General Fund	104,760	104,760	104,760	92,000
Total other financing sources (uses)	250,574	250,574	250,574	237,814
Net change in fund balance	\$ (936)	(936)	10,384	8,064
Fund balance, beginning of year			142,998	134,934
Fund balance, end of year			\$ 153,382	142,998

COUNTY OF KENDALL, ILLINOIS
JAIL DEBT SERVICE FUND

SCHEDULE C-99

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	-	848
Total revenues	-	-	-	848
Expenditures:				
Debt service - principal	-	-	-	-
Debt service - interest	-	-	-	-
Fiscal agent fees and issuance costs	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	848
Other financing sources (uses):				
Transfer to Public Safety	-	-	-	(4,839)
Transfer From Public Safety	-	-	-	-
Total other financing sources (uses)	-	-	-	(4,839)
Net change in fund balance	\$ -	-	-	(3,991)
Fund balance, beginning of year			-	3,991
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS
COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-100

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual
For the Year Ended November 30, 2024
(With Comparative Figures For the Year Ended November 30, 2023)

	2024			2023
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 1,000	1,000	31,360	51,618
Total revenues	1,000	1,000	31,360	51,618
Expenditures:				
Debt service - principal:				
2016 Bonds	655,100	655,100	655,000	1,020,000
2017 Bonds	1,840,000	1,840,000	1,840,000	1,375,000
Debt service - interest:				
2016 Bonds	21,675	21,675	21,675	46,800
2017 Bonds	537,750	537,750	537,750	618,125
Fiscal agent fees	2,000	2,000	1,891	759
Total expenditures	3,056,525	3,056,525	3,056,316	3,060,684
Excess (deficiency) of revenues over (under) expenditures	(3,055,525)	(3,055,525)	(3,024,956)	(3,009,066)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	3,054,525	3,054,525	3,054,525	3,060,125
Total other financing sources (uses)	3,054,525	3,054,525	3,054,525	3,060,125
Net change in fund balance	\$ (1,000)	(1,000)	29,569	51,059
Fund balance, beginning of year			1,291,125	1,240,066
Fund balance, end of year			\$ 1,320,694	1,291,125

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

Balance Sheet

November 30, 2024

(With Comparative Figures for November 30, 2023)

		Debt Service Funds		Capital Projects Funds			Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Grant Funded Project Reserve	Capital Projects	Non-Major Funds	2024	2023
<u>Assets</u>								
Cash in bank	\$ 751,174	6,310,248	-	336,792	452,854	1,508,578	9,359,646	8,990,865
Prepaid expenses	34,451	-	-	-	-	-	34,451	22,355
Receivables:								
Accounts receivable	16,497	-	-	-	-	-	16,497	30,650
Property taxes receivable	799,269	5,940,513	-	-	-	81,544	6,821,326	6,552,773
Total assets	<u>\$ 1,601,391</u>	<u>12,250,761</u>	<u>-</u>	<u>336,792</u>	<u>452,854</u>	<u>1,590,122</u>	<u>16,231,920</u>	<u>15,596,643</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 16,206	-	-	-	-	1,550	17,756	14,360
Accrued payroll and benefits	31,476	-	-	-	-	-	31,476	25,469
Refundable deposits	37,238	-	-	-	-	-	37,238	33,498
Total liabilities	<u>84,920</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,550</u>	<u>86,470</u>	<u>73,327</u>
Deferred Inflows of Resources:								
Unavailable property taxes	<u>799,269</u>	<u>5,940,513</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>81,544</u>	<u>6,821,326</u>	<u>6,552,773</u>
Fund Balances:								
Non-spendable	34,451	-	-	-	-	-	34,451	22,355
Restricted	-	6,310,248	-	336,792	452,854	982,876	8,082,770	8,136,444
Assigned	-	-	-	-	-	524,152	524,152	181,705
Unassigned	682,751	-	-	-	-	-	682,751	630,039
Total fund balances	<u>717,202</u>	<u>6,310,248</u>	<u>-</u>	<u>336,792</u>	<u>452,854</u>	<u>1,507,028</u>	<u>9,324,124</u>	<u>8,970,543</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,601,391</u>	<u>12,250,761</u>	<u>-</u>	<u>336,792</u>	<u>452,854</u>	<u>1,590,122</u>	<u>16,231,920</u>	<u>15,596,643</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, 2024

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

	Debt Service Funds			Capital Projects Funds			Totals	
	General Fund	Bond and Interest Fund	Bond & Interest Series 2012 Fund	Grant Funded Project Reserve	Capital Projects	Non-Major Funds	2024	2023
Revenues:								
Property taxes	\$ 767,516	5,702,164	-	-	-	82,724	6,552,404	6,075,753
Intergovernmental revenues	-	-	-	-	-	100,000	100,000	100,000
Grant revenue	-	-	-	-	-	300,000	300,000	459,201
Revenues from services	467,034	-	-	-	-	-	467,034	485,298
Project fund	153,254	-	-	-	-	-	153,254	134,121
Interest	11,511	79,092	5	8,592	27,887	59,486	186,573	133,634
Other revenue	25,434	-	-	-	549	174,001	199,984	44,496
Total revenues	1,424,749	5,781,256	5	8,592	28,436	716,211	7,959,249	7,432,503
Expenditures:								
Culture and recreation	1,359,941	675	-	-	-	175,654	1,536,270	1,395,144
Debt service:								
Principal	-	4,450,000	-	-	-	50,000	4,500,000	4,360,000
Interest	-	734,853	-	-	-	33,544	768,397	982,482
Bond issuance costs	-	1,650	-	-	-	475	2,125	1,900
Capital outlay	-	-	-	-	193,527	605,349	798,876	847,167
Total expenditures	1,359,941	5,187,178	-	-	193,527	865,022	7,605,668	7,586,693
Excess (deficiency) of revenues over (under) expenditures	64,808	594,078	5	8,592	(165,091)	(148,811)	353,581	(154,190)
Other financing sources (uses):								
Transfers in (out)	-	(133,470)	(1,082)	(500,000)	130,072	504,480	-	-
Total other financing sources (uses)	-	(133,470)	(1,082)	(500,000)	130,072	504,480	-	-
Change in fund balances	64,808	460,608	(1,077)	(491,408)	(35,019)	355,669	353,581	(154,190)
Fund balances, beginning of year	652,394	5,849,640	1,077	828,200	487,873	1,151,359	8,970,543	9,124,733
Fund balances, end of year	\$ 717,202	6,310,248	-	336,792	452,854	1,507,028	9,324,124	8,970,543

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Fiduciary Net Position - Custodial Funds
November 30, 2024

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Sheriff's Sale Foreclosure Account
<u>Assets</u>							
Cash in banks	\$ 20,893,025	397,810	99,760	9,819	120,848	170,061	1,994,227
Due from State of Illinois	73,524	-	-	-	-	-	-
Accounts receivable	515,038	-	-	-	-	-	-
Other assets	4,930,625	-	-	-	-	-	-
Total assets	\$ 26,412,212	397,810	99,760	9,819	120,848	170,061	1,994,227
<u>Liabilities</u>							
Accounts payable	\$ 294,366	-	-	-	-	-	280,000
Other liabilities	1,263,661	-	-	-	-	-	-
Accrued payroll	98,596	-	-	-	-	-	-
Total liabilities	1,656,623	-	-	-	-	-	280,000
<u>Net Position</u>							
Restricted for Individuals, Organization and Other Governments	24,755,589	397,810	99,760	9,819	120,848	170,061	1,714,227
	\$ 26,412,212	397,810	99,760	9,819	120,848	170,061	1,994,227

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Fiduciary Net Position - Custodial Funds
November 30, 2024

	Money Laundering Asset Forfeiture	Sheriff's Sale Surplus Mortgage Foreclosure	Jail Commissary Account	Juvenile Justice Council	Engineering/ Consulting Escrow	Township Motor Fuel Tax Fund	County Clerk Agency Fund	Circuit Clerk Agency Fund
<u>Assets</u>								
Cash in banks	\$ 22,123	172,138	21,641	27,248	470,266	927,172	1,205,321	1,023,720
Due from State of Illinois	-	-	-	-	-	73,524	-	-
Accounts receivable	-	86,784	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>\$ 22,123</u>	<u>258,922</u>	<u>21,641</u>	<u>27,248</u>	<u>470,266</u>	<u>1,000,696</u>	<u>1,205,321</u>	<u>1,023,720</u>
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	-	7,809	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>7,809</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>								
Organization and Other	<u>22,123</u>	<u>258,922</u>	<u>21,641</u>	<u>27,248</u>	<u>462,457</u>	<u>1,000,696</u>	<u>1,205,321</u>	<u>1,023,720</u>
	<u>\$ 22,123</u>	<u>258,922</u>	<u>21,641</u>	<u>27,248</u>	<u>470,266</u>	<u>1,000,696</u>	<u>1,205,321</u>	<u>1,023,720</u>

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-1
(CONTINUED)

Combining Statement of Fiduciary Net Position - Custodial Funds
November 30, 2024

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
<u>Assets</u>								
Cash in banks	\$ 11,194	144,389	6,536	215,046	4,968,984	2,138,714	1,997,057	4,748,951
Due from State of Illinois	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	426,848	1,406	-	-
Other assets	-	-	-	-	243,450	1,291,264	155,632	3,240,279
Total assets	<u>\$ 11,194</u>	<u>144,389</u>	<u>6,536</u>	<u>215,046</u>	<u>5,639,282</u>	<u>3,431,384</u>	<u>2,152,689</u>	<u>7,989,230</u>
<u>Liabilities</u>								
Accounts payable	\$ -	-	-	-	3,102	3,455	-	-
Other liabilities	-	-	-	-	131,569	998,503	133,589	-
Accrued payroll	-	-	-	-	564	98,032	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>135,235</u>	<u>1,099,990</u>	<u>133,589</u>	<u>-</u>
<u>Net Position</u>								
Organization and Other	<u>11,194</u>	<u>144,389</u>	<u>6,536</u>	<u>215,046</u>	<u>5,504,047</u>	<u>2,331,394</u>	<u>2,019,100</u>	<u>7,989,230</u>
	<u>\$ 11,194</u>	<u>144,389</u>	<u>6,536</u>	<u>215,046</u>	<u>5,639,282</u>	<u>3,431,384</u>	<u>2,152,689</u>	<u>7,989,230</u>

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds
For the Year Ended November 30, 2024

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Sheriff's Sale Foreclosure Account
Additions							
Property Tax Allotments for other Governments	\$ 410,161,708	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	812,935	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	26,814,285	120,980	-	-	-	7,700	5,517,145
Interest	551,005	15,258	3,518	242	2,976	7,179	-
Total Additions	438,339,933	136,238	3,518	242	2,976	14,879	5,517,145
Deductions							
Property Tax Allotments for other Governments	409,993,574	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	26,468,569	172,018	65,061	-	-	323,741	5,258,759
Construction Projects	739,312	-	-	-	-	-	-
Total Deductions	437,201,455	172,018	65,061	-	-	323,741	5,258,759
Change in Fiduciary Net Position	1,138,478	(35,780)	(61,543)	242	2,976	(308,862)	258,386
Net Position Restricted for Others							
Beginning of year	23,617,111	433,590	161,303	9,577	117,872	478,923	1,455,841
End of year	\$ 24,755,589	397,810	99,760	9,819	120,848	170,061	1,714,227

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-2
(CONTINUED)

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds
For the Year Ended November 30, 2024

	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
Additions								
Property Tax Allotments for other Governments	\$ -	-	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	-	-	-	-	-	812,935	-	-
Fines, Fees and Charges Collected for Others	-	418,998	493,732	18,059	69,950	-	6,189,384	4,331,681
Interest	-	-	-	-	-	23,901	1,291	-
Total Additions	-	418,998	493,732	18,059	69,950	836,836	6,190,675	4,331,681
Deductions								
Property Tax Allotments for other Governments	-	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	-	164,025	492,593	16,533	-	-	5,643,609	5,256,936
Construction Projects	-	-	-	-	51,613	687,699	-	-
Total Deductions	-	164,025	492,593	16,533	51,613	687,699	5,643,609	5,256,936
Change in Fiduciary Net Position	-	254,973	1,139	1,526	18,337	149,137	547,066	(925,255)
Net Position Restricted for Others								
Beginning of year	22,123	3,949	20,502	25,722	444,120	851,559	658,255	1,948,975
End of year	\$ 22,123	258,922	21,641	27,248	462,457	1,000,696	1,205,321	1,023,720

COUNTY OF KENDALL, ILLINOIS
CUSTODIAL FUNDS

SCHEDULE E-2
(CONTINUED)

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds
For the Year Ended November 30, 2024

	Juvenile Restitution Account / V.I.P.	Health Department Agency Fund	Township Bridge Agency Fund	Tax Collection Fund	911 Board Account	KenCom Operations Account	ETSB Building Account	ETSB Equipment Account
Additions								
Property Tax Allotments for other Governments	\$ -	-	-	410,161,708	-	-	-	-
Motor Fuel Tax Allotments and Grants	-	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	50	244,354	-	574,128	2,849,067	3,276,770	550,000	2,152,287
Interest	275	-	42	496,323	-	-	-	-
Total Additions	325	244,354	42	411,232,159	2,849,067	3,276,770	550,000	2,152,287
Deductions								
Property Tax Allotments for other Governments	-	-	-	409,993,574	-	-	-	-
Fines, Fees and Charges Collected for Others	-	246,591	-	1,253,570	3,247,209	3,665,904	51,922	610,098
Construction Projects	-	-	-	-	-	-	-	-
Total Deductions	-	246,591	-	411,247,144	3,247,209	3,665,904	51,922	610,098
Change in Fiduciary Net Position	325	(2,237)	42	(14,985)	(398,142)	(389,134)	498,078	1,542,189
Net Position Restricted for Others								
Beginning of year	10,869	146,626	6,494	230,031	5,902,189	2,720,528	1,521,022	6,447,041
End of year	\$ 11,194	144,389	6,536	215,046	5,504,047	2,331,394	2,019,100	7,989,230

OTHER INFORMATION

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

	Tax Year				
	2019	2020	2021	2022	2023
Assessed valuations	\$ 3,432,921,537	3,584,835,597	3,781,079,971	4,125,581,150	4,602,340,505
Tax rates:					
General (Corporate)	0.3199	0.3199	0.3310	0.3300	0.3280
Illinois Municipal Retirement Fund	0.0859	0.0859	0.0569	0.0582	0.0522
County Highway	0.0437	0.0437	0.0397	0.0364	0.0326
County Aid to Bridges	0.0146	0.0139	0.0132	0.0121	0.0109
Mental Health	0.0276	0.0264	0.0250	0.0248	0.0227
Tuberculosis	0.0004	0.0004	0.0004	0.0007	0.0007
Federal Aid Highway Matching	0.0000	0.0000	0.0385	0.0000	0.0000
County Health	0.0424	0.0406	0.0345	0.0366	0.0328
Liability Insurance	0.0380	0.0364	0.0370	0.0316	0.0292
Social Security	0.0408	0.0398	0.0050	0.0388	0.0348
County Extension Education	0.0055	0.0052	0.0093	0.0047	0.0042
Veterans' Assistance	0.0104	0.0098	0.0106	0.0085	0.0111
Senior Citizens	0.0117	0.0112	0.0005	0.0088	0.0079
Total	0.6409	0.6333	0.6015	0.5912	0.5671
Tax extensions:					
General (Corporate)	\$ 10,982,946	11,656,810	12,513,862	13,584,301	15,044,131
Illinois Municipal Retirement Fund	2,950,253	2,600,081	2,150,300	2,396,138	2,400,121
County Highway	1,500,187	1,499,895	1,500,333	1,497,586	1,500,363
County Aid to Bridges	500,177	500,085	500,237	499,195	500,274
Mental Health	947,143	947,114	947,161	1,023,144	1,045,192
Tuberculosis	15,105	15,056	15,124	30,117	30,375
County Health	1,454,186	1,454,009	1,454,203	1,508,725	1,511,409
Liability Insurance	1,305,197	1,305,239	1,305,607	1,303,271	1,345,724
Social Security	1,400,289	1,424,972	1,400,134	1,597,425	1,600,234
County Extension Education	187,781	187,487	187,542	192,252	192,378
Veterans' Assistance	357,367	350,955	351,262	350,674	512,701
Senior Citizens	400,279	400,068	400,038	362,639	363,125
Revenue Recapture	-	-	20,040	26,404	51,546
Total	\$ 22,000,908	22,341,771	22,745,843	24,371,871	26,097,573
Tax Collections	\$ 24,312,458	22,316,148	22,713,145	24,312,458	26,061,529

OTHER REQUIRED REPORTING



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CERTIFIED PUBLIC ACCOUNTANTS

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2024, and the related notes to the financial statements, which collectively comprise the County of Kendall, Illinois' basic financial statements and have issued our report thereon dated May 20, 2025.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies 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.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Kendall, Illinois' financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain other matters that we reported to the management of the County of Kendall, Illinois, in a separate letter dated May 20, 2025.

County of Kendall, Illinois' Response to Finding

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

Purpose of this Report

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 20, 2025

SINGLE AUDIT SECTION



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

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

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Kendall, Illinois' compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on each of the County of Kendall, Illinois' major federal programs for the year ended November 30, 2024. the County of Kendall, Illinois' major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the County of Kendall, Illinois, complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended November 30, 2024.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Governmental Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

Management's Responsibility

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

Auditors' Responsibility for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County of Kendall, Illinois' compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County of Kendall, Illinois' internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County of Kendall, Illinois' internal control over compliance. Accordingly, no such opinion is expressed.

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

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

Report on Internal Control Over Compliance

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

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations during our audit we did not identify and deficiencies in internal control over compliance that we consider to be material weaknesses.

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

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

Mack & Associates, P.C.

Mack & Associates, P.C.
Certified Public Accountants

Morris, Illinois
May 20, 2025

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN 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 - 2024	10.557	FCSCQ00911	\$ 82,675	-
WIC Administration - 2025	10.557	FCSDQ00911	128,407	-
Total ALN 10.557			211,082	-
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
Farmers' Market Nutrition - 2023	10.572	FCSBQ05226	1,000	-
Total U.S. Department of Agriculture			212,082	-
U.S. Department of Transportation:				
<i>Passed through Illinois Department of Transportation:</i>				
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance - 2024	20.509	OP-24-21-FED	6,229	6,229
Section 5311 Operating Assistance - 2025	20.509	OP-25-21-FED	54,504	54,504
Total ALN 20.509			60,733	60,733
Step Grant - 2024	20.600	HS-24-0438	24,199	-
Step Grant - 2025	20.600	HS-25-0210	4,719	-
Total ALN 20.509			28,918	-
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2024-004	576,574	576,574
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2024-004	34,680	34,680
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2022-025	28,489	28,489
Total ALN 20.513			639,743	639,743
Total U.S. Department of Transportation			729,394	700,476
U.S. Environmental Protection Agency:				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2024	66.032	24KENDALL	13,901	-
State Indoor Radon Grants - 2025	66.032	25KENDALL	5,638	-
Total ALN 66.032			19,539	-
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2024	66.605	48080047L	2,450	-
Safe Drinking Water - 2025	66.605	58080047M	1,608	-
Total ALN 66.605			4,058	-
Total U.S. Environmental Protection Agency			23,597	-
U.S. Department of Energy:				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Weatherization Assistance for Low-Income Persons - 2024	81.042	22-402035	103,446	-
Illinois Home Weatherization Assistance - 2024	81.042	23-461035	288,351	-
Total ALN 81.042			391,797	-
Total U.S. Department of Energy			391,797	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Health & Human Services:				
<i>Passed Through Northeastern Illinois</i>				
<i>Agency on Aging:</i>				
National Family Caregiver Support -				
Title III - 2023	93.052	719	2,500	-
Title III - 2024	93.052	719	18,462	-
Title III - 2025	93.052	719	562	-
Total ALN 93.052			21,524	-
<i>Passed Through Illinois Department of</i>				
<i>Public Health:</i>				
Hospital Preparedness Program (HPP)				
and Public Health Emergency				
Preparedness (PHEP) Aligned				
Cooperative Agreements				
Cities Readiness Initiative - 2024	93.069	47580012L	38,859	-
Cities Readiness Initiative - 2025	93.069	57580006M	20,024	-
Public Health Preparedness - 2024	93.069	47180045L	33,628	-
Public Health Preparedness - 2025	93.069	57180045K	20,676	-
Total ALN 93.069			113,187	-
COVID Vaccination	93.268	38180847K	14,795	-
Hep B - 2025	93.268	58080047M	1,739	-
Total ALN 93.268			16,534	-
Workforce Development	93.967	48040448L	67,489	-
Total Passed Through Illinois Department of			197,210	-
<i>Public Health</i>				
<i>Passed Through Illinois Department of</i>				
<i>Healthcare and Family Services:</i>				
Child Support Enforcement - 2024	93.563	SFY24	922	-
Child Support Enforcement - 2023	93.563	SFY23	721	-
Total ALN 93.563			1,643	-
Total Passed Through Illinois Department of			1,643	-
<i>Healthcare and Family Services</i>				
<i>Passed Through Illinois Department of</i>				
<i>Commerce and Economic Opportunity:</i>				
Low-Income Home Energy Assistance				
LIHEAP Energy Assistance - 2025 (M)	93.568	25-224035	9,708	-
LIHEAP Energy Assistance - 2025 (M)	93.568	24-224035	825,717	-
LIHEAP Energy Assistance Supplemental - 2024 (M)	93.568	23-274035	258,346	-
LIHEAP Weatherization - 2024 (M)	93.568	23-221035	220,826	-
Total ALN 93.568			1,314,597	-
Community Services Block Grant - 2024	93.569	23-231035	6,845	-
Community Services Block Grant - 2025	93.569	24-231035	129,072	-
Total ALN 93.569			135,917	-
Total Passed Through Illinois Department of			1,450,514	-
<i>Commerce and Economic Opportunity</i>				

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN 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 Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2024	93.959	43CCC03073	4,945	-
Block Grants for Prevention and Treatment of Substance Abuse - 2025	93.959	43CDC03073	2,240	-
Total ALN 93.959			7,185	-
Family Case Management - 2025	93.667	FCSDU06044	11,600	-
Employment Barrier Reduction - 2024	93.558	FCSGO5509	56,212	-
Employment Barrier Reduction - 2025	93.558	FCSGO5509	31	-
<i>Total Passed Through Illinois Department of Human Services</i>			75,028	-
<i>Passed Through Association of Food and Drug Officials:</i>				
Food Standards - 2024	93.103		5,000	-
Total U.S. Department of Health and Human Services			1,750,919	-
Executive Office of the President:				
High Intensity Drug Trafficking Areas - 2023	95.001	G23CH0002A	1,586,536	-
High Intensity Drug Trafficking Areas - 2024	95.001	G24CH0002A	953,351	-
Total ALN 95.001			2,539,887	-
Total Executive Office of the President			2,539,887	-
U.S. Department of Homeland Security:				
<i>Passed Through United Way:</i>				
Emergency Food & Shelter - 2025	97.024	C1639	1,021	-
Total ALN 97.024			1,021	-
<i>Passed Through Illinois Emergency Management Agency:</i>				
Homeless Prevention	97.036	FEMA-4489-DR-IL	31,458	-
Emergency Management Performance	97.042	23EMAKENDL	29,017	-
Total U.S. Department of Homeland Security:			61,496	-
U.S Department of Justice:				
SCAAP	16.606		23,805	-
Patrick Leahy Bulletproof Vest Partnership Program	16.607		1,859	-
Equitable Sharing	16.922		39,964	39,964
Total U.S. Department of Justice			65,628	39,964

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
U.S. Department of Treasury:				
<i>Passed Through Illinois Department of Human Services</i>				
American Rescue Plan Act Funds (M)	21.027		8,532,333	-
<i>Passed Through Illinois Department of Health:</i>				
Respiratory	93.323	8181047	97,420	-
Total U.S. Department of Treasury:			8,629,753	-
Election Assistance Commission				
<i>Passed Through Illinois State Board of Elections</i>				
HAVA Security Grant	90.404		8,205	-
Total Election Assistance Commission			8,205	-
Total Federal Expenditures			\$ 14,412,758	740,440

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2024

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, 2024. Federal awards received directly from federal agencies, as well as federal awards passed through from other government agencies are included on the schedule. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget Uniform Administrative Requirements, Cost Principles, and Audit requirements of Federal Awards. Because the schedule presents only a selected portion of the operations of the County of Kendall, Illinois, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County of Kendall, Illinois.

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

Basis of Accounting

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

Nonmonetary Assistance

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

NOTE 2: INDIRECT FACILITIES & ADMINISTRATION COSTS

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

NOTE 3: SUBRECIPIENT PAYMENTS

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

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Expenditures of Federal Awards
For the Year Ended November 30, 2024**

NOTE 4: OTHER FEDERAL AWARD INFORMATION

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

The County did receive federal grants requiring matching expenditures.

FINANCIAL STATEMENT FINDINGS

COUNTY OF KENDALL, ILLINOIS

Notes to Schedule of Findings and Questioned Costs For the Year Ended November 30, 2024

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. No significant deficiencies or 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. No instances of noncompliance, which does not have a material impact on the general government's financial statements of the County of Kendall, Illinois, was disclosed during the audit.
- d. No significant deficiencies and no material weaknesses relating to the audit of the major federal award programs are reported in the Independent Auditors' Report on Compliance For Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance.
- e. The Auditors' Report on Compliance for the major federal award programs for the County of Kendall, Illinois expresses an unmodified opinion on all major federal programs.
- f. No audit findings relative to the major federal award programs for the County of Kendall, Illinois are reported in Section III of this Schedule.
- g. The programs tested as a major program include: American Rescue Plan Act Funds (ALN #21.027) and LIHEAP (ALN #93.568).
- h. The County's total federal expenditures were \$14,412,758 for the year ended November 30, 2024. The total amount tested as major programs was \$9,846,930, which represents 68.32% of the total.
- i. The threshold for distinguishing Types A and B programs was \$750,000.
- j. The County of Kendall, Illinois was not determined to be a low-risk auditee.

COUNTY OF KENDALL, ILLINOIS

**Notes to Schedule of Findings and Questioned Costs
For the Year Ended November 30, 2024**

SECTION II: FINANCIAL STATEMENT FINDINGS

None reported.

SECTION II: COMPLIANCE FINDINGS

None reported.

COUNTY OF KENDALL, ILLINOIS

Summary Schedule of Prior Audit Findings For the Year Ended November 30, 2024

Financial Statement Findings:

Finding 2023-1: Financial Statement Preparation

The County does not prepare the financial statements and related disclosures in accordance with the accounting principles generally accepted in the United States (GAAP). It was determined by County management and its Board that engaging with the external audit firm is the most economical and appropriate manner to prepare the financial statements and related disclosures in accordance with GAAP. The County did prepare cash-to-accrual adjustments for fiscal year 2024 and increased its oversight of financial statement preparation.

Finding 2023-2: Significant Audit Adjustments

The County increased oversight over the year-end cash-to-accrual financial statement adjustments to ensure they were complete.

Compliance Findings:

Finding 2023-3: Expenditures in Excess of Appropriations

The County over-expended its budget in various funds that were not budgeted. The County has increased its controls over the budgeting processing in fiscal year 2024.