

**COUNTY OF KENDALL, ILLINOIS**

**ANNUAL FINANCIAL REPORT**

**NOVEMBER 30, 2025**

**KENDALL COUNTY, ILLINOIS**

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***INDEPENDENT AUDITORS' REPORT***



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Independent Auditors' Report

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

**Report on the Audit of the Financial Statements**

**Opinions**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2025, 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, 2025, 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 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, 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 20, 2025. The summarized comparative information presented herein as of and for the year ended November 30, 2024 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 April 21, 2026 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  
April 21, 2026

***MANAGEMENT'S DISCUSSION AND ANALYSIS (UNAUDITED)***

## COUNTY OF KENDALL, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2025

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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, 2025, 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 \$20,416,875 to \$272,097,359 at November 30, 2025, from the restated balance of \$251,680,484 at November 30, 2024.
- During the current fiscal year, the County's total governmental revenues exceeded total governmental expenses by \$9,818,803 on the governmental fund financial statements.
- The Governmental Funds ended the year with a fund balance of \$116,844,417, which represents a 9% increase from the prior year. The County's major funds ended the year with the following fund balances:
  - General Fund - \$26,416,296
  - IMRF and Social Security Fund - \$4,106,489
  - Transportation Sales Tax Fund - \$13,748,412
  - Public Safety Sales Tax Fund - \$15,675,123
  - County Health and Human Services Fund - \$5,953,006
  - Courthouse Debt Service Fund - \$1,350,484
  - American Rescue Plan Act Fund - \$367,637
  - Kendall County Area Transit Fund - \$320,049
- The General Fund's total expenditures of \$27,642,229 were \$1,736,754 less than the \$29,378,983 budgeted for the 2025 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, 2025

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#### 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, 2025

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#### **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, 2025

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#### 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.

#### 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, 2025**

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**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
Public Defender State Funding 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 <sup>th</sup> 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
Historical Preservation Fund	Judicial Facilities Construction Fund
EMA Hazard Mitigation Plan Fund	Domestic Violence Response Fund
Illinois Court Tech Modernization Fund	Fox Fiber Broadband Fund
Cooperative Police Assistance Team Fund	National Children's Alliance Fund
Officer Recruitment/Retention Fund	HHS IVCA Fund

**COUNTY OF KENDALL, ILLINOIS**

**Management’s Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2025**

**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
- Kendall Area Transit Capital Improvement Fund

Non-Major Debt Service Funds:

- Administrative 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 \$272.1 million for FY2025.

The following table represents a condensed Statement of Net Position of the County for governmental activities as of November 30, 2025 and 2024.

**Statement of Net Position**

	<b>Governmental Activities</b>		<b>% Change</b>
	<b>2025</b>	<b>2024</b>	<b>2024-2025</b>
Current assets	\$ 152,824,401	140,485,549	8.78%
Noncurrent assets	174,210,685	162,184,112	7.42%
Total assets	327,035,086	302,669,661	8.05%
Total deferred outflows of resources	20,226,924	23,410,058	-13.60%
Current liabilities	7,854,241	7,360,407	6.71%
Noncurrent liabilities	30,104,156	28,904,053	4.15%
Total liabilities	37,958,397	36,264,460	4.67%
Total deferred inflows of resources	37,206,254	38,134,775	-2.43%
Net position			
Net investment in capital assets	163,848,905	148,430,635	10.39%
Restricted	76,957,904	66,392,140	15.91%
Unrestricted	31,290,550	36,857,709	-15.10%
Total net position	\$ 272,097,359	251,680,484	8.11%

At the end of FY2025, total assets and deferred outflows of resources were \$347.3 million compared to \$326.1 million for FY2024.

At the end of FY2025, total liabilities and deferred inflows of resources stood at \$75.2 million versus \$74.4 million at the end of FY2024.

At the close of FY2025, County net position stood at \$272.1 million, an increase of \$20 million from FY2024 net position.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2025

**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.

	<b>Change in Net Position</b>		
	<b>Governmental Activities</b>		<b>% Change</b>
	<b>2025</b>	<b>2024</b>	<b>2024-2025</b>
Revenues:			
Program revenues:			
Fees, fines and charges for services	\$ 10,459,622	10,412,736	0.45%
Operating grants and contributions	15,198,413	11,480,221	32.39%
Capital grants and contributions	5,160,711	3,763,390	37.13%
General revenues:			
Property taxes	27,465,330	26,061,529	5.39%
Other taxes	35,036,415	30,652,864	14.30%
Interest	3,123,909	3,578,206	-12.70%
Miscellaneous	2,421,540	1,415,236	71.11%
Total revenues	<u>98,865,940</u>	<u>87,364,182</u>	<u>13.17%</u>
Program expenses:			
General and administration	24,117,728	27,438,717	-12.10%
Public safety	17,834,871	12,458,684	43.15%
Judiciary and court	10,103,628	7,670,191	31.73%
County development	578,374	418,265	38.28%
Corrections	6,995,516	5,529,898	26.50%
Highways and bridges	10,303,525	8,411,790	22.49%
Public health	8,181,503	7,057,286	15.93%
Education	333,920	380,459	-12.23%
Unallocated interest	-	8,826	-100.00%
Total expenses	<u>78,449,065</u>	<u>69,374,116</u>	<u>13.08%</u>
Change in net position	<u>20,416,875</u>	<u>17,990,066</u>	<u>13.49%</u>
Net position, beginning of year	251,680,484	237,137,398	6.13%
Prior period adjustment	-	(3,446,980)	N/A
Net position, end of year	<u>\$ 272,097,359</u>	<u>251,680,484</u>	<u>8.11%</u>

Revenues increased by \$11.5 million from FY2024 to FY2025. This increase is largely related to an increase in sales tax revenue 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.

**COUNTY OF KENDALL, ILLINOIS**

**Management’s Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2025**

**Government-wide Financial Analysis (Continued):**

Expenses increased by \$9.1 million from FY2024 to FY2025. The increase is related mostly to an increase in public safety and judiciary expenditures and changes in the net pension obligation.

	<b>Governmental Activities</b>			
	<b>Total Cost of Services</b>		<b>Net Cost (Surplus) of Services</b>	
	<b><u>2025</u></b>	<b><u>2024</u></b>	<b><u>2025</u></b>	<b><u>2024</u></b>
General and administration	\$ 24,117,728	27,438,717	13,252,746	20,100,438
Public safety	17,834,871	12,458,684	13,490,665	8,407,571
Judiciary and court	10,103,628	7,670,191	5,884,881	3,753,581
County development	578,374	418,265	578,374	418,265
Corrections	6,995,516	5,529,898	5,719,605	4,205,154
Highways and bridges	10,303,525	8,411,790	4,957,081	4,347,166
Public health	8,181,503	7,057,286	3,413,047	2,096,309
Education	333,920	380,459	333,920	380,459
Unallocated interest	-	8,826	-	8,826
<b>Total</b>	<b>\$ 78,449,065</b>	<b>69,374,116</b>	<b>47,630,319</b>	<b>43,717,769</b>

**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 FY2025 budget process.

*General Fund Revenues:* The most significant revenues for the General Fund during fiscal year 2025 were property taxes, intergovernmental revenues, and charges for service. Overall, actual revenues exceeded budgeted revenues in the General Fund by \$5.6 million.

*General Fund Expenditures:* Actual expenditures were \$1.7 million less than budgeted expenditures.

The IMRF and Social Security Fund received most of its revenues from property taxes. Actual revenues were \$49,030 less than budgeted revenues in the IMRF and Social Security Fund.

Actual expenditures were \$718,965 less than budgeted expenditures in the IMRF and Social Security Fund. Contributions to Social Security were \$432,895 less than budgeted and contributions to IMRF were \$276,385 less than budgeted.

## COUNTY OF KENDALL, ILLINOIS

### Management's Discussion and Analysis - Unaudited For the Year Ended November 30, 2025

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#### **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 \$2,964,931.

*Transportation Sales Tax Fund Expenditures:* Budgeted expenditures exceeded actual expenditures in the Transportation Sales Tax Fund by \$3,348,801. The primary reason for the variance was due to lower than expected road and bridge construction costs.

*Public Safety Tax Fund Revenues:* The Public Safety Sales Tax Fund received most of its revenues from sales tax. Actual revenues exceeded budgeted revenues because sales tax allotments exceeded budgeted amounts by approximately \$2,789,114.

*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 \$59,929.

*County Health and Human Services Fund Expenditures:* Budgeted expenditures exceeded actual expenditures in the County Health and Human Services Fund by approximately \$238,500. The primary reason for the variance was due to less than expected direct client assistance costs.

*American Rescue Plan Act Fund Revenues:* The American Rescue Plan Act Fund received revenue from interest income. The actual revenues exceeded budgeted revenues by \$27,973.

*American Rescue Plan Act Fund Expenditures:* Budgeted expenditures exceeded actual expenditures in the American Rescue Plan Act Fund by \$1,310,281. The primary reason for the variance was due to lower than expected fees for a broadband study.

*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 \$614,897 due to a grant that was budgeted but not received.

*Kendall County Area Transit Fund Expenditures:* Actual expenditures exceeded budgeted expenditures in the Kendall County Area Transit Fund by approximately \$124,636. The primary reason for the variance was due to higher than expected expenses for contractual services.

COUNTY OF KENDALL, ILLINOIS

Management's Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2025

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**Capital Assets & Long-Term Debt**

Capital Assets

At November 30, 2025 the County had \$174.1 million invested in capital assets, net of accumulated depreciation. See Note 4 for more information on assets.

	<b>Capital Assets at Year-End (Net of Depreciation)</b>	
	<b>Governmental Activities</b>	
	<b><u>2025</u></b>	<b><u>2024</u></b>
Land and improvements	\$ 10,750,034	9,472,053
Construction in progress	11,277,182	12,695,504
Buildings and improvements	53,326,499	44,902,205
Road network	72,054,825	70,043,618
Bridge network	23,227,468	21,723,372
Vehicles	1,959,459	2,306,992
Equipment	1,456,688	803,407
Totals	<u>\$ 174,052,155</u>	<u>161,947,151</u>

During the year ended November 30, 2025, the County had construction in progress relating to the Collins Road Extension, administrative building renovations, the Johnson Street project, the Caton Farm Bridge project, and construction on the Main Street campus.

The construction on the County Clerk's office building, Galena and Cannonball Trail project, Ridge Road Bridge project, and courthouse office space renovations were completed during FY2025 and the total value of \$16,368,656 was removed from construction in progress and capitalized under the road and building networks.

The County also purchased several vehicles, miscellaneous equipment, and land for road projects.

COUNTY OF KENDALL, ILLINOIS

Management’s Discussion and Analysis - Unaudited  
For the Year Ended November 30, 2025

**Capital Assets & Long-Term Debt (Continued)**

Long-Term Debt

The County paid down \$2.8 million of existing debt during the year, leaving the County with \$9.3 million in long-term debt outstanding at year-end. See Note 5 for more information on debt.

	<b>Debt Outstanding at Year-End</b>		
	<b>Governmental Activities</b>		
	<b>2025</b>	<b>2024</b>	<b>Due in One Year</b>
Refunding Bonds:			
Series 2016	\$ 295,000	395,000	100,000
Series 2017	7,325,000	9,835,000	2,635,000
Series 2019B	1,710,000	1,900,000	200,000
Total	<u>\$ 9,330,000</u>	<u>12,130,000</u>	<u>2,935,000</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 “Aaa” long-term rating to Kendall County for the most recent refunding of general obligation / alternate-revenue source bonds and affirmed “Aaa” 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.

“Aaa” 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, 2025**  
**(With Comparative Figures for November 30, 2024)**

	Governmental Activities		Component Unit
	Totals		Forest Preserve District
	2025	2024	
<u>Assets</u>			
Current assets:			
Cash, deposits, and investments	\$ 111,750,331	101,434,706	9,192,628
Receivables:			
Property taxes	28,845,766	27,463,199	7,551,589
Due from the State of Illinois	7,570,125	6,522,920	-
Notes receivable	810,956	787,550	-
Lease receivable	49,163	47,572	-
Other receivables	3,604,592	3,424,578	300,513
Inventories	18,126	23,900	-
Prepaid expenses	175,342	781,124	37,684
Total current assets	152,824,401	140,485,549	17,082,414
Noncurrent assets:			
Notes receivable	121,676	150,944	-
Lease receivable	36,854	86,017	-
Capital assets:			
Land and construction in progress	22,027,216	22,167,557	69,730,139
Depreciable assets	269,250,583	249,835,762	11,864,212
Less: accumulated depreciation	(117,225,644)	(110,056,168)	(7,108,000)
Total noncurrent assets	174,210,685	162,184,112	74,486,351
Total assets	327,035,086	302,669,661	91,568,765
<u>Deferred Outflows of Resources</u>			
Deferred outflows from pensions	20,226,924	23,410,058	371,406
Total deferred outflows of resources	20,226,924	23,410,058	371,406
<u>Liabilities</u>			
Current liabilities:			
Accounts payable	3,190,102	2,794,525	177,678
Accrued payroll	1,374,740	1,229,497	67,227
Refundable deposits	-	-	38,385
Unearned revenue	8,252	-	-
Accrued interest	171,921	230,816	180,648
Due in one year			
Bonds payable	3,109,226	3,105,569	5,609,823
Total current liabilities	7,854,241	7,360,407	6,073,761
Noncurrent liabilities:			
Accrued compensated absences	3,558,986	4,525,772	100,164
Net pension obligation	20,012,525	14,799,530	226,103
Due in more than one year			
Bonds payable	6,532,645	9,578,751	7,454,024
Total noncurrent liabilities	30,104,156	28,904,053	7,780,291
Total Liabilities	37,958,397	36,264,460	13,854,052
<u>Deferred Inflows of Resources</u>			
Property taxes levied for subsequent years	28,845,766	27,463,199	7,551,589
Unearned rent - current	49,163	47,572	-
Unearned rent - long-term	36,854	86,017	-
Unamortized gain on refunding	561,379	832,196	-
Deferred inflows from pensions	7,713,092	9,705,791	155,725
Total deferred inflows of resources	37,206,254	38,134,775	7,707,314
<u>Net Position</u>			
Net investment in capital assets	163,848,905	148,430,635	61,422,504
Restricted	76,960,904	66,392,140	8,084,266
Unrestricted	31,287,550	36,857,709	872,035
Total net position	\$ 272,097,359	251,680,484	70,378,805

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

Statement of Activities

November 30, 2025

(With Comparative Figures for November 30, 2024)

	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		Component Unit
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total		
					2025	2024	
Governmental activities:							
General control and administration	\$ 24,117,728	5,339,427	5,513,050	12,505	(13,252,746)	(20,100,438)	-
Public safety	17,834,871	1,017,630	3,326,576	-	(13,490,665)	(8,407,571)	-
Judiciary and court	10,103,628	2,817,998	1,400,749	-	(5,884,881)	(3,753,581)	-
County development	578,374	-	-	-	(578,374)	(418,265)	-
Corrections	6,995,516	486,742	789,169	-	(5,719,605)	(4,205,154)	-
Highways and bridges	10,303,525	160,410	37,828	5,148,206	(4,957,081)	(4,347,166)	-
Public health	8,181,503	637,415	4,131,041	-	(3,413,047)	(2,096,309)	-
Education	333,920	-	-	-	(333,920)	(380,459)	-
Unallocated interest expense	-	-	-	-	-	(8,826)	-
Total governmental activities	<u>\$ 78,449,065</u>	<u>10,459,622</u>	<u>15,198,413</u>	<u>5,160,711</u>	<u>(47,630,319)</u>	<u>(43,717,769)</u>	<u>-</u>
Component unit:							
Forest Preserve District	<u>\$ 2,526,787</u>	<u>516,461</u>	<u>272,000</u>	<u>303,260</u>			<u>(1,435,066)</u>
General revenues:							
Taxes:							
Property taxes					27,465,330	26,061,529	6,782,005
Sales tax					28,639,076	23,856,141	-
Income tax					4,610,323	4,341,289	-
Other taxes					1,787,016	2,455,434	-
Interest					3,123,909	3,578,206	153,768
Miscellaneous					2,421,540	1,415,236	664,686
Total general revenues					<u>68,047,194</u>	<u>61,707,835</u>	<u>7,600,459</u>
Change in net position					<u>20,416,875</u>	<u>17,990,066</u>	<u>6,165,393</u>
Net position, beginning of year					<u>251,680,484</u>	<u>237,137,398</u>	<u>64,213,412</u>
Prior period adjustment					<u>-</u>	<u>(3,446,980)</u>	<u>-</u>
Net position, beginning of year - as restated					<u>251,680,484</u>	<u>233,690,418</u>	<u>64,213,412</u>
Net position, end of year					<u>\$ 272,097,359</u>	<u>251,680,484</u>	<u>70,378,805</u>

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

**Balance Sheet - Governmental Funds**  
**November 30, 2025**  
**(With Comparative Figures for November 30, 2024)**

	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	Non-major Governmental Funds	2025	2024
<b>Assets</b>											
Cash, deposits, and investments	\$ 25,220,019	4,270,266	11,986,863	13,877,152	5,394,912	1,350,484	427,168	275,185	49,624,676	112,426,725	101,930,933
Receivables:											
Due from the State of Illinois	-	49,983	2,123,439	1,797,971	683,253	-	-	-	281,842	4,936,488	4,446,834
Notes receivable	-	-	-	-	-	-	-	-	932,632	932,632	938,494
Other receivables	2,295,015	-	-	-	-	-	-	339,416	970,161	3,604,592	3,424,578
Inventories	-	-	-	-	18,126	-	-	-	-	18,126	23,900
Prepaid expenses	148,678	-	-	-	-	-	-	-	26,664	175,342	781,124
<b>Total assets</b>	<b>\$ 27,663,712</b>	<b>4,320,249</b>	<b>14,110,302</b>	<b>15,675,123</b>	<b>6,096,291</b>	<b>1,350,484</b>	<b>427,168</b>	<b>614,601</b>	<b>51,835,975</b>	<b>122,093,905</b>	<b>111,545,863</b>
<b>Liabilities</b>											
Accounts payable	\$ 323,349	-	361,890	-	28,300	-	59,531	294,200	2,122,832	3,190,102	2,794,525
Accrued payroll	924,067	213,760	-	-	114,985	-	-	352	121,576	1,374,740	1,229,497
Overdraft payable	-	-	-	-	-	-	-	-	676,394	676,394	496,227
Unearned revenue	-	-	-	-	-	-	-	-	8,252	8,252	-
<b>Total liabilities</b>	<b>1,247,416</b>	<b>213,760</b>	<b>361,890</b>	<b>-</b>	<b>143,285</b>	<b>-</b>	<b>59,531</b>	<b>294,552</b>	<b>2,929,054</b>	<b>5,249,488</b>	<b>4,520,249</b>
<b>Fund Balance</b>											
Non-spendable	148,678	-	-	-	18,126	-	-	-	26,664	193,468	793,218
Restricted	-	4,106,489	13,748,412	15,675,123	5,934,880	1,350,484	367,637	320,049	35,457,830	76,960,904	66,392,140
Committed	-	-	-	-	-	-	-	-	13,651,313	13,651,313	14,883,901
Unassigned	26,267,618	-	-	-	-	-	-	-	(228,886)	26,038,732	24,956,355
<b>Total fund balance</b>	<b>26,416,296</b>	<b>4,106,489</b>	<b>13,748,412</b>	<b>15,675,123</b>	<b>5,953,006</b>	<b>1,350,484</b>	<b>367,637</b>	<b>320,049</b>	<b>48,906,921</b>	<b>116,844,417</b>	<b>107,025,614</b>
<b>Total liabilities and fund balance</b>	<b>\$ 27,663,712</b>	<b>4,320,249</b>	<b>14,110,302</b>	<b>15,675,123</b>	<b>6,096,291</b>	<b>1,350,484</b>	<b>427,168</b>	<b>614,601</b>	<b>51,835,975</b>	<b>122,093,905</b>	<b>111,545,863</b>

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, 2025**  
**(With Comparative Figures for November 30, 2024)**

	<u>2025</u>	<u>2024</u>
Total fund balance for governmental funds	\$ 116,844,417	107,025,614
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	291,277,799	272,003,319
Accumulated depreciation	(117,225,644)	(110,056,168)
Interest payable on debt is not reported in the governmental funds if payments are due subsequent to the reporting date.	(171,921)	(230,816)
Leases receivable are long-term assets that are not available in the current year and therefore, are not reported in the funds.	86,017	133,589
Receivables not received within 60 days of year-end are not recorded as revenue in the funds.	2,633,637	2,076,086
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	(3,558,986)	(4,525,772)
Net pension liability, net	(20,012,525)	(14,799,530)
Bonds, capital leases, and discounts / premiums on bonds	(9,641,871)	(12,684,320)
Deferred inflows and outflows of resources from certain sources are not reported in the governmental funds.		
Deferred inflows related to leases receivable	(86,017)	(133,589)
Deferred outflows (inflows) related to pensions	12,513,832	13,704,267
Deferred inflows related to economic gain on refunding	(561,379)	(832,196)
Net position of governmental activities	<u>\$ 272,097,359</u>	<u>251,680,484</u>

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

Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	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	Non-major Governmental Funds	2025	2024
	<b>Revenues:</b>										
Property taxes	\$ 16,356,015	3,815,978	-	-	1,509,330	-	-	-	5,784,007	27,465,330	26,061,529
Intergovernmental revenue	14,832,869	265,586	10,387,066	10,387,066	3,925,841	-	-	1,586,469	15,853,945	57,238,842	48,053,195
Fees, fines, and charges	3,510,238	-	-	-	637,400	-	-	-	2,805,973	6,953,611	6,995,010
Licenses and permits	1,105,157	-	-	-	-	-	-	-	-	1,105,157	1,018,707
Interest	2,011,869	3,812	319,933	402,523	53,169	30,740	28,973	4,853	268,037	3,123,909	3,578,206
Other revenue	344,887	822	1,557,932	55,649	46,808	-	-	2,969	412,473	2,421,540	1,415,236
<b>Total revenues</b>	<b>38,161,035</b>	<b>4,086,198</b>	<b>12,264,931</b>	<b>10,845,238</b>	<b>6,172,548</b>	<b>30,740</b>	<b>28,973</b>	<b>1,594,291</b>	<b>25,124,435</b>	<b>98,308,389</b>	<b>87,121,883</b>
<b>Expenditures:</b>											
<b>Current:</b>											
General administrative	6,976,269	1,153,047	-	2,033,249	-	-	259,637	1,630,211	10,132,472	22,184,885	24,882,965
Public safety	8,479,378	1,344,459	-	-	-	-	-	-	5,885,671	15,709,508	12,923,610
Judiciary and courts	6,574,403	1,015,821	-	-	-	-	-	-	689,595	8,279,819	7,439,042
County development	283,416	41,505	-	-	-	-	-	-	209,960	534,881	418,265
Corrections	5,176,378	839,172	-	-	-	-	-	-	105,210	6,120,760	5,660,811
Highways and bridges	18,771	210,810	1,696,903	-	-	-	-	-	5,173,008	7,099,492	5,669,600
Public health	31,232	594,125	-	-	5,572,767	-	655,082	-	601,356	7,454,562	7,297,701
Education	102,382	16,846	-	-	-	-	-	-	197,838	317,066	380,459
<b>Debt service:</b>											
Principal	-	-	-	-	-	2,610,000	-	-	190,000	2,800,000	2,685,000
Interest	-	-	-	-	-	439,350	-	-	66,760	506,110	633,785
Fiscal agent fees	-	-	-	-	-	950	-	-	475	1,425	2,600
Capital outlay	-	-	7,419,296	-	-	-	-	-	10,061,782	17,481,078	14,336,514
<b>Total expenditures</b>	<b>27,642,229</b>	<b>5,215,785</b>	<b>9,116,199</b>	<b>2,033,249</b>	<b>5,572,767</b>	<b>3,050,300</b>	<b>914,719</b>	<b>1,630,211</b>	<b>33,314,127</b>	<b>88,489,586</b>	<b>82,330,352</b>
Excess (deficiency) of revenues over (under) expenditures	10,518,806	(1,129,587)	3,148,732	8,811,989	599,781	(3,019,560)	(885,746)	(35,920)	(8,189,692)	9,818,803	4,791,531
<b>Other financing sources (uses):</b>											
Transfers in	805,385	582,617	12,000	-	868,798	3,049,350	-	71,000	15,023,326	20,412,476	18,504,112
Transfers out	(10,103,556)	-	(150,000)	(6,604,350)	(1,265,128)	-	(20,000)	(7,166)	(2,262,276)	(20,412,476)	(18,504,112)
<b>Total other financing sources (uses)</b>	<b>(9,298,171)</b>	<b>582,617</b>	<b>(138,000)</b>	<b>(6,604,350)</b>	<b>(396,330)</b>	<b>3,049,350</b>	<b>(20,000)</b>	<b>63,834</b>	<b>12,761,050</b>	<b>-</b>	<b>-</b>
<b>Net change in fund balance</b>	<b>1,220,635</b>	<b>(546,970)</b>	<b>3,010,732</b>	<b>2,207,639</b>	<b>203,451</b>	<b>29,790</b>	<b>(905,746)</b>	<b>27,914</b>	<b>4,571,358</b>	<b>9,818,803</b>	<b>4,791,531</b>
Fund balance, beginning 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
<b>Fund balance, end of year</b>	<b>\$ 26,416,296</b>	<b>4,106,489</b>	<b>13,748,412</b>	<b>15,675,123</b>	<b>5,953,006</b>	<b>1,350,484</b>	<b>367,637</b>	<b>320,049</b>	<b>48,906,921</b>	<b>116,844,417</b>	<b>107,025,614</b>

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**  
**November 30, 2025**  
**(With Comparative Figures for November 30, 2024)**

	<u>2025</u>	<u>2024</u>
Net change in fund balances - total governmental funds	\$ 9,818,803	4,791,531
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	2,800,000	2,685,000
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	19,399,862	13,678,046
Depreciation expense	(7,294,858)	(6,706,064)
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.		
	557,551	242,299
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	966,786	(153,380)
Change in net pension liability and deferred pension sources	(6,403,430)	2,825,075
Change in accrued interest payable	58,895	51,174
Amortization of bond premiums and discounts	242,449	305,569
Amortization of gain on refunding	270,817	270,816
Change in net position of governmental activities	<u>\$ 20,416,875</u>	<u>17,990,066</u>

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

**Statement of Fiduciary Net Position**  
**November 30, 2025**  
**(With Comparative Figures for November 30, 2024)**

	Trust Funds			Totals	
	Nonexpendable Trust Fund Working Cash	Liability Insurance Program	Custodial Funds	2025	2024
	<u>Assets</u>				
Cash, deposits, and investments	\$ 100,000	29,015	20,378,747	20,507,762	21,026,934
Due from State of Illinois	-	-	71,135	71,135	73,524
Accounts receivable	-	-	484,604	484,604	515,038
Other assets	-	-	4,561,268	4,561,268	4,930,625
<b>Total assets</b>	<b>100,000</b>	<b>29,015</b>	<b>25,495,754</b>	<b>25,624,769</b>	<b>26,546,121</b>
<u>Liabilities</u>					
Accounts payable	-	-	237,592	237,592	294,366
Other liabilities	-	-	1,653,794	1,653,794	1,263,661
Compensated absences	-	-	140,731	140,731	146,390
Accrued payroll	-	-	95,043	95,043	98,596
<b>Total liabilities</b>	<b>-</b>	<b>-</b>	<b>2,127,160</b>	<b>2,127,160</b>	<b>1,803,013</b>
<u>Net Position</u>					
Restricted for Individuals, Organization and Other Governments	-	-	23,368,594	23,368,594	24,609,199
Unrestricted	100,000	29,015	-	129,015	133,909
<b>\$ 100,000</b>	<b>29,015</b>	<b>23,368,594</b>	<b>23,497,609</b>	<b>24,743,108</b>	

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

Statement of Changes in Fiduciary Net Position  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Trust Funds			Totals	
	Nonexpendable Trust Fund	Liability Insurance	Custodial		
	Working Cash	Program	Funds	2025	2024
<b>Additions</b>					
Property Tax Allotments for other Governments	\$ -	-	428,357,166	428,357,166	410,161,708
Motor Fuel Tax Allotments and Grants	-	-	826,009	826,009	812,935
Liability Insurance	-	310,000	-	310,000	490,000
Fines, Fees and Charges Collected for Others	-	-	26,858,248	26,858,248	26,814,285
Interest	-	-	925,173	925,173	551,005
<b>Total Additions</b>	<b>-</b>	<b>310,000</b>	<b>456,966,596</b>	<b>457,276,596</b>	<b>438,829,933</b>
<b>Deductions</b>					
Property Tax Allotments for other Governments	-	-	428,283,188	428,283,188	409,993,574
Fines, Fees and Charges Collected for Others	-	-	29,099,973	29,099,973	26,468,569
Construction Projects	-	-	824,040	824,040	739,312
Claims	-	314,894	-	314,894	489,962
<b>Total Deductions</b>	<b>-</b>	<b>314,894</b>	<b>458,207,201</b>	<b>458,522,095</b>	<b>437,691,417</b>
<b>Change in Fiduciary Net Position</b>	<b>-</b>	<b>(4,894)</b>	<b>(1,240,605)</b>	<b>(1,245,499)</b>	<b>1,138,516</b>
<b>Net position, beginning of year</b>	<b>100,000</b>	<b>33,909</b>	<b>24,609,199</b>	<b>24,743,108</b>	<b>23,604,592</b>
<b>Net position, end of year</b>	<b>\$ 100,000</b>	<b>29,015</b>	<b>23,368,594</b>	<b>23,497,609</b>	<b>24,743,108</b>

***NOTES TO BASIC FINANCIAL STATEMENTS***

# COUNTY OF KENDALL, ILLINOIS

## Notes to Basic Financial Statements For the Year Ended November 30, 2025

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### 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, 2025

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#### 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 comprised of the elected members of the Kendall County Board. The KCFPD has issued separate financial statements that can be obtained at the Kendall County Clerk's Office at 504 S. Main 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, 2025

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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, 2025

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

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

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

Under the Governmental Accounting Standards Board (GASB) issued Statement 34, *Basic Financial Statements – Management's Discussion and Analysis – for State and Local Governments*, the County may report any governmental or enterprise fund (but not internal service funds or fiduciary funds) as a major fund if the County's officials believe the fund is "particularly important to financial statement users". The County has chosen to include the IMRF & Social Security Fund, the 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 2024 became due and payable in two installments, generally in June and September 2025. 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, 2025

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

D. *Property Taxes (Continued)*

The 2024 levy was approved on November 19, 2024. 2024 property taxes were extended to \$27,501,479 and are reflected as revenues in fiscal year 2025 and collections amounted to \$27,465,330. Amounts not collected by the Collector by November 30, 2025, 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 2025 levy was approved on November 18, 2025. Property taxes levied in 2025 in the amount of \$28,845,766 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 2026.

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, 2025

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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, 2025

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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 vaccine inventory. 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, sick, and compensation time benefits. Vacation and compensation time benefits are eligible for payment upon separation from County service. In accordance with GASB Statement No. 101, *Compensated Absences*, the government recognizes a liability for compensated absences when the earned leave meets the following criteria:

- The leave is attributable to services already rendered;
- It accumulates over time;
- It is more likely than not that the leave will be used for time off or otherwise paid or settled.

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.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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

M. *Deferred Outflows / Inflows of Resources (Continued)*

The County has the following items that qualify for reporting in these categories:

1. Deferred property taxes related to the 2025 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.

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	\$ 22,027,216
Other capital assets, net of accumulated depreciation	152,024,939
Less:	
Bonds payable	(9,641,871)
Unamortized gain on bond refunding	(561,379)
Total net investment in capital assets	<u>\$ 163,848,905</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, 2025:

Restricted by:	
State statutes and enabling legislation	\$ 68,792,291
Bond agreements	1,513,108
Grantor requirements	6,444,240
Donor requirements	211,265
Total restricted	<u>\$ 76,960,904</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, 2025

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, 2025:

Inventory	\$ 18,126
Prepaid expenses	<u>175,342</u>
Total	<u>\$ 193,468</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, 2025:

Major funds:

State statutes and enabling legislation:

IMRF and Social Security	\$ 4,106,489
Transportation Sales Tax	13,748,412
Public Safety Sales Tax	15,675,123
County Health and Human Services	5,934,880

Grant imposed restrictions:

American Rescue Plan Act	367,637
Kendall County Area Transit	320,049
Bond agreements - Courthouse Debt Service	1,350,484

Non-major funds:

State statutes and enabling legislation	29,327,387
Bond agreements - Courthouse Debt Service	162,624
Grant imposed restrictions	5,756,554
Donor imposed restrictions	<u>211,265</u>

Total	<u>\$ 76,960,904</u>
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COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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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, 2025:

Nonmajor Funds:		
Payroll Clearing	\$	52,963
HRA		2,519
Capital Improvements		6,044,784
Animal Control Capital Improvement		73,862
County Buildings		4,933,661
Public Safety Capital Improvement		1,962,811
Judicial Facilities Construction		580,713
Total	\$	<u>13,651,313</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, 2025

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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, 2025 as follows:

Major Funds:	
General Fund	\$ 26,267,618
Nonmajor Funds:	
County Clerk Death Certificate Surcharge Fund	(355)
Sheriff's Special Assignment Fund	(4,412)
Family Violence Coord. Council Grant Fund	(79)
National Children's Alliance Fund	(9,534)
Kendall Area Transit Capital Improvement Fund	(214,506)
	<hr/>
Total Unassigned Fund Balance	<u>\$ 26,038,732</u>

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, 2025

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**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, 2025

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**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, 2025, the reported amount of the County's deposits was \$84,863,050 and the bank balance was \$87,608,155. Of the bank balance, \$1,834,844 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, 2025, the County's investments were as follows:

	<u>Total</u>
Illinois Funds	\$ 26,887,281
Total investments	<u>\$ 26,887,281</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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

Investments (Continued)

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

Interest Rate Risk

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

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

	Remaining Maturity				Total
	1 year or less	1-5 years	5-10 years	>10 years	
Illinois Funds	\$ 26,887,281	-	-	-	26,887,281
Total	\$ 26,887,281	-	-	-	26,887,281

Credit Risk

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

Investment Type	Total	AAAm	Unrated
Illinois Funds	\$ 26,887,281	26,887,281	-
Total	\$ 26,887,281	26,887,281	-

*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, 2025, 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, 2025**

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**NOTE 3: FAIR VALUE MEASUREMENTS**

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

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

The County's Illinois Funds, valued at \$26,887,281, are the only investments measured at fair value as of November 30, 2025.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**NOTE 4: CHANGES IN CAPITAL ASSETS**

Capital asset activity for the County for the year ended November 30, 2025 was as follows:

	Balance as of December 1, 2024	Additions	Deletions / Transfers	Balance as of November 30, 2025
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 9,472,053	1,277,981	-	10,750,034
Construction in progress	12,695,504	14,950,334	(16,368,656)	11,277,182
Total capital assets not being depreciated	<u>22,167,557</u>	<u>16,228,315</u>	<u>(16,368,656)</u>	<u>22,027,216</u>
Capital assets being depreciated:				
Buildings and improvements	108,183,851	11,621,757	-	119,805,608
Road network	94,958,421	4,164,130	-	99,122,551
Bridge network	31,109,573	2,183,308	-	33,292,881
Vehicles	8,120,600	542,555	(125,381)	8,537,774
Equipment	7,463,317	1,028,452	-	8,491,769
Total capital assets	<u>249,835,762</u>	<u>19,540,202</u>	<u>(125,381)</u>	<u>269,250,583</u>
Less accumulated depreciation:				
Buildings and improvements	63,281,648	3,197,461	-	66,479,109
Road network	24,914,803	2,152,924	-	27,067,727
Bridge network	9,386,201	679,212	-	10,065,413
Vehicles	5,813,607	890,089	(125,381)	6,578,315
Equipment	6,659,909	375,171	-	7,035,080
Total accumulated depreciation	<u>110,056,168</u>	<u>7,294,857</u>	<u>(125,381)</u>	<u>117,225,644</u>
Total capital assets being depreciated, net	<u>139,779,594</u>	<u>12,245,345</u>	<u>-</u>	<u>152,024,939</u>
Governmental activities capital assets, net	<u>\$ 161,947,151</u>	<u>28,473,660</u>	<u>(16,368,656)</u>	<u>174,052,155</u>

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

Governmental activities	
General administration	\$ 2,714,210
Highways and bridges	2,984,393
Public safety	723,796
Judiciary	764,751
Public health	107,707
Total governmental activities	<u>\$ 7,294,857</u>

Significant capital additions for the year include courthouse office renovations, completion of the county clerk building, administrative building renovations, several vehicle purchases, miscellaneous equipment, land acquisitions for road projects, and completion of various road and bridge construction projects. See Note 15 regarding significant construction contracts in progress at November 30, 2025.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**NOTE 5: LONG-TERM DEBT**

Long-term debt activity for the year ended November 30, 2025 is as follows:

Governmental Activities:	Beginning Balance, Restated	Increase	Decrease	Ending Balance	Due Within One Year
Bonds Payable:					
General obligation bonds	\$ 12,130,000	-	2,800,000	9,330,000	2,935,000
Net premium on bonds	554,320	-	242,449	311,871	174,226
Total bonds payable	<u>\$ 12,684,320</u>	<u>-</u>	<u>3,042,449</u>	<u>9,641,871</u>	<u>3,109,226</u>
Net pension obligation	<u>\$ 14,799,530</u>	<u>5,212,995</u>	<u>-</u>	<u>20,012,525</u>	<u>-</u>
Compensated absences	<u>\$ 4,525,772</u>	<u>1,546,856</u>	<u>2,513,642</u>	<u>3,558,986</u>	<u>-</u>

Beginning balances for compensated absences have been restated to implement GASB 101, which expanded the recognition of compensated absences' liabilities.

*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, 2025 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/25
Refunding Series 2016	5/3/2016	\$ 5,045,000	3.00	12/15/2027	\$ 295,000
Refunding Series 2017	10/24/2017	14,315,000	5.00	12/15/2027	7,325,000
Refunding Series 2019B	9/5/2019	2,800,000	2.35 - 4.00	12/1/2032	1,710,000
Total					<u>\$ 9,330,000</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, 2025

**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
2026	\$ 2,935,000	366,885
2027	3,070,000	221,260
2028	2,265,000	92,285
2029	240,000	33,160
2030	260,000	23,560
2031-2032	560,000	19,858
	<u>\$ 9,330,000</u>	<u>757,008</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, 2025:

Assessed valuation (2024)	<u>\$ 5,207,824,444</u>
Statutory debt limitation (5.750%)	\$ 299,449,906
Amount of debt applicable to debt limitation	
County	9,330,000
KCFPD	<u>12,930,000</u>
Total amount of debt applicable to debt limitation	<u>22,260,000</u>
Legal Debt Margin	<u>\$ 277,189,906</u>

## COUNTY OF KENDALL, ILLINOIS

### Notes to Basic Financial Statements For the Year Ended November 30, 2025

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#### **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](http://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, 2025

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**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, 2024, the County's plan membership consisted of the following:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Retirees and beneficiaries	258	74	14
Inactive, non-retired members	330	57	2
Active members	<u>283</u>	<u>96</u>	<u>4</u>
Total	<u>871</u>	<u>227</u>	<u>20</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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 2024 and the fiscal year ended November 30, 2025, 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 2024	5.82%	20.01%	19.36%	N/A
Employer required contribution rate for 2025	6.44%	20.09%	23.13%	N/A
Actual contributions for 2024:				
County	\$ 790,502	1,848,265	86,494	2,725,261
Forest Preserve District	37,741	-	-	37,741
KenCom	135,812	-	-	135,812
Total	<u>\$ 964,055</u>	<u>1,848,265</u>	<u>86,494</u>	<u>2,898,814</u>
Actual contributions for fiscal year 2025:				
County	\$ 789,437	1,974,681	104,828	2,868,946
Forest Preserve District	46,556	-	-	46,556
KenCom	331,137	-	-	331,137
Total	<u>\$ 1,167,130</u>	<u>1,974,681</u>	<u>104,828</u>	<u>3,246,639</u>

***Payable to the Pension Plan***

At November 30, 2025, the County had \$127,939 payable for the outstanding amount of contributions to IMRF for the year ended November 30, 2025.

***Net Pension Liability***

At December 31, 2024, 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	\$ 75,386,825	90,651,881	7,697,206	173,735,912	6,949,436	24,323,028	142,463,448
Plan Fiduciary Net Position	69,604,127	75,987,559	7,090,816	152,682,502	6,723,333	23,508,246	122,450,923
Net Pension Liability	<u>\$ 5,782,698</u>	<u>14,664,322</u>	<u>606,390</u>	<u>21,053,410</u>	<u>226,103</u>	<u>814,782</u>	<u>20,012,525</u>

The net pension liabilities were measured as of December 31, 2024, and the total pension liabilities used to calculate the net pension liabilities were determined by an actuarial valuation as of December 31, 2024. The Forest Preserve District and KenCom portions were allocated based on each entity's share of contributions for calendar year 2024.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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, 2024, 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, 2024.

	Total Pension Liability (A)	Plan Fiduciary Net Position (B)	Net Pension Liability (A) - (B)
Balances at December 31, 2023	\$ 159,294,735	144,012,517	15,282,218
Changes for the year:			
Service cost	3,019,365	-	3,019,365
Interest on the total pension liability	11,406,180	-	11,406,180
Benefit changes	-	-	-
Differences between expected and actual experience	6,971,222	-	6,971,222
Assumption changes	-	-	-
Employer contributions	-	2,898,814	(2,898,814)
Employee contributions	-	1,666,852	(1,666,852)
Net plan investment income	-	14,018,821	(14,018,821)
Benefit payments and refunds	(6,955,590)	(6,955,590)	-
Other	-	(2,958,912)	2,958,912
Net changes	<u>14,441,177</u>	<u>8,669,985</u>	<u>5,771,192</u>
Balances at December 31, 2024	<u>\$ 173,735,912</u>	<u>152,682,502</u>	<u>21,053,410</u>

***Actuarial Assumptions***

The following are the methods and assumptions used to determine total pension liability at December 31, 2024:

- The Actuarial Cost Method used was Aggregate Entry Age Normal.
- The Asset Valuation Method used was market value of investments.
- The Inflation Rate was assumed to be 2.25%.
- Salary Increases were expected to be 2.85% to 13.75%.
- The Investment Rate of Return was assumed to be 7.25%.
- Project Retirement Age was from the Experience-based Table of Rates, specific to the type of eligibility condition, last updated for the 2023 valuation according to an experience study from years 2020 to 2022.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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 108%) and Female (adjusted 106.4%) tables, and future mortality improvements projected using scale MP-2021.
- 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-2021.
- 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-2021.
- 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, 2024:

<u>Asset Class</u>	<u>Portfolio Target Percentage</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	33.5%	4.35%
International Equity	18%	5.40%
Fixed Income	24.5%	5.20%
Real Estate	10.5%	6.40%
Alternative Investments	12.5%	4.85-6.25%
Cash Equivalents	<u>1%</u>	3.60%
Total	<u>100%</u>	

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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, 2024, valuations, the single discount rates, expected rates of return on pension plan investments; the municipal bond rates, and the resulting single discount rates are as follows:

	<u>RP</u>	<u>SLEP</u>	<u>ECO</u>
Expected rate of return on plan investments	7.25%	7.25%	7.25%
Municipal bond rate	4.08%	4.08%	4.08%
Resulting single discount rate	7.25%	7.25%	7.25%

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

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

	<u>Regular Plan</u>		
	<u>1% Decrease (6.25%)</u>	<u>Current Discount Rate (7.25%)</u>	<u>1% Increase (8.25%)</u>
Total Pension Liability	\$ 84,701,409	75,386,825	68,072,041
Plan Fiduciary Net Position	69,604,127	69,604,127	69,604,127
Net Pension Liability/(Asset)	<u>\$ 15,097,282</u>	<u>5,782,698</u>	<u>(1,532,086)</u>
Primary Government	\$ 12,379,771	4,741,813	(1,256,311)
KCFPD	603,891	226,103	(61,283)
KenCom	2,113,619	814,782	(214,492)
Total	<u>\$ 15,097,282</u>	<u>5,782,698</u>	<u>(1,532,086)</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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	\$ 103,456,647	90,651,881	80,227,989
Plan Fiduciary Net Position	75,987,559	75,987,559	75,987,559
Net Pension Liability/(Asset)	<u>\$ 27,469,088</u>	<u>14,664,322</u>	<u>4,240,430</u>
	ECO Plan		
	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
Total Pension Liability	\$ 8,528,316	7,697,206	6,998,325
Plan Fiduciary Net Position	7,090,816	7,090,816	7,090,816
Net Pension Liability/(Asset)	<u>\$ 1,437,500</u>	<u>606,390</u>	<u>(92,491)</u>
	Benefit Plan Total		
	1% Decrease	Current Discount Rate	1% Increase
Total Pension Liability	\$ 196,683,372	173,735,912	155,298,355
Plan Fiduciary Net Position	152,682,502	152,682,502	152,682,502
Net Pension Liability/(Asset)	<u>\$ 44,000,870</u>	<u>21,053,410</u>	<u>2,615,853</u>
Primary Government	\$ 41,283,360	20,012,525	2,891,628
KCFPD	603,891	226,103	(61,283)
KenCom	2,113,619	814,782	(214,492)
Total	<u>\$ 44,000,870</u>	<u>21,053,410</u>	<u>2,615,853</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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, 2025, the total pension expense for all plans was \$10,146,832 of which \$9,372,914 was recognized by the Primary Government, \$168,112 was recognized by the Component Unit, and \$605,806 was recognized by KenCom. At November 30, 2025, the total reported deferred outflows and deferred inflows of resources related to pensions were as follows:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Difference between expected and actual experience	\$ 7,046,783	9,408
Changes in assumptions	-	149,584
Net difference between projected and actual earnings on pension plan investments	<u>11,732,010</u>	<u>8,271,583</u>
Total deferred amounts to be recognized in pension expense in future periods	18,778,793	8,430,575
Contributions subsequent to the measurement date	<u>3,158,266</u>	-
Total deferred amounts related to pensions	<u>\$ 21,937,059</u>	<u>8,430,575</u>

In the table above, \$3,158,266 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, 2025. Other amounts reported as deferred outflows and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Calendar Year Ending December 31,	<u>Net Deferred Outflows (Inflows) of Resources</u>			
	<u>Regular Plan</u>	<u>SLEP</u>	<u>ECO</u>	<u>Total</u>
2025	2,254,891	2,602,672	130,457	4,988,020
2026	3,155,396	3,529,438	243,752	6,928,586
2027	(660,923)	(107,311)	(45,793)	(814,027)
2028	(375,386)	(381,100)	2,125	(754,361)
2029	-	-	-	-
Thereafter	-	-	-	-
Total	<u>\$ 4,373,978</u>	<u>5,643,699</u>	<u>330,541</u>	<u>10,348,218</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**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 2024 contributions as follows.

	Primary Government	KCFPD	KenCom	Total
Deferred outflows	\$ 20,226,924	371,406	1,338,729	21,937,059
Deferred inflows	(7,713,092)	(155,725)	(561,758)	(8,430,575)
Net deferred outflows/(inflows)	<u>\$ 12,513,832</u>	<u>215,681</u>	<u>776,971</u>	<u>13,506,484</u>

The Regular Plan reported \$1,142,166 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 2024 calendar year contributions as follows:

Primary Government	\$ 972,850
KCFPD	31,390
KenCom	<u>137,926</u>
Total contributions subsequent to the measurement date	<u>\$ 1,142,166</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, 2025.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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**NOTE 9: LEASE RECEIVABLE**

The County is reporting lease receivables of \$86,017 at November 30, 2025. For the year ended November 30, 2025, the County reported lease revenue of \$47,572 related to lease payments received.

The lease is summarized as follows:

<u>Lease</u>	<u>Lease Receivable</u>	<u>Lease Revenue</u>
KenCom	<u>\$ 86,017</u>	<u>47,572</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, 2024, 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, 2025, is \$86,017.

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

<u>Fiscal Year Ending November 30,</u>	<u>Principal</u>
2026	\$ 48,763
2027	<u>37,254</u>
Total	<u>\$ 86,017</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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**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, 2025, the outstanding balance was \$932,632.

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
2026	\$ 810,956
2027	31,993
2028	23,547
2029	13,005
2030	8,852
2031-2035	44,279
	<u>\$ 932,632</u>

**COUNTY OF KENDALL, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2025**

**NOTE 11: STEWARDSHIP & ACCOUNTABILITY**

Expenditures exceeded appropriations for the following individual funds:

Fund	Final Appropriations 2025	Actual 2025	Excess
Kendall County Area Transit Fund	\$ 1,505,575	1,630,211	124,636
Law Library Fund	68,184	70,161	1,977
Coroner Death Certificate Grant Fund	5,000	5,011	11
Animal Population Control Fund	40,000	53,829	13,829
Animal Medical Care Fund	22,500	33,222	10,722
HAVA Grant Fund	208,156	235,005	26,849
County Clerk Automation Fund	45,183	46,712	1,529
Illinois Court Technology Modernization Fund	255,609	451,139	195,530
Cooperative Police Assistance Team Fund	-	17,710	17,710
County Building Fund	8,520,951	8,906,288	385,337

**Deficit Fund Equity**

As of November 30, 2025, the following funds had deficit fund balances:

Fund	Deficit
County Clerk Death Certificate Surcharge Fund	\$ 355
Sheriff's Special Assignment Fund	4,412
Family Violence Coordinator Council Grant Fund	79
National Children's Alliance Fund	9,534
Kendall Area Transit Capital Improvement Fund	214,506

**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, 2025, the County had two properties with abatement agreements. One of these properties is not yet operational; therefore, no current abatement has been applied. Property taxes abated under this program total \$2,231 for the levy year.

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

**NOTE 13: INTER-FUND TRANSACTIONS**

Below are the inter-fund transfers for the year ended November 30, 2025:

<u>Fund</u>	<u>Transfer from Other Funds</u>	<u>Transfer to Other Funds</u>
Governmental Activities:		
Major Funds:		
General	\$ 789,735	10,103,556
IMRF and Social Security	582,617	-
Transportation Sales Tax	12,000	150,000
Public Safety Sales Tax	-	6,604,350
County Health and Human Services	868,798	1,265,128
Courthouse Debt Service	3,049,350	-
American Rescue Plan Act	-	20,000
Kendall County Area Transit	71,000	7,166
Non-major Funds:	<u>14,608,468</u>	<u>1,831,768</u>
	<u>\$ 19,981,968</u>	<u>19,981,968</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 1<sup>st</sup> to December 1<sup>st</sup>). 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, 2025

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#### **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. As of November 30, 2025, this project has been completed and the County has expended \$9,437,464 related to this contract, of which \$9,437,464 has been capitalized as part of the County's Buildings 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. As of November 30, 2025, this project has been completed and the County has expended \$3,364,131 related to this contract, of which \$3,364,131 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 Road Bridge project. As of November 30, 2025, this project has been completed and the County has expended \$2,183,308 related to this contract, of which \$2,183,308 has been capitalized as part of the County's Bridge Network 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 \$7,940 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. As of November 30, 2025, this project has been completed and the County has expended \$1,383,754 related to this contract, of which \$1,383,754 has been capitalized as part of the County's Buildings 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 \$8,008,985 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2025, the County signed a contract for the Johnson Street project. The total contract for this project is \$2,549,452 of which \$764,257 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2025, the County began construction on the Main Street Campus. As of November 30, 2025, \$765,891 has been reported as Construction in Progress on the government-wide financial statements.

During the year ended November 30, 2025, the County signed a contract for the Caton Farm Bridge project. The total contract for this project is \$1,811,115 of which \$1,730,111 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, 2025**

**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, 2024 and 2025. 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, 2025, the carrying amount of the District's deposits was \$7,671,110 and the bank balance was \$7,671,110 and fully collateralized.

Investments

As of November 30, 2025, the KCFPD had investments with Illinois Funds, Money Market Fund with a fair value of \$1,521,518.

Interest Rate Risk

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

Investment Type	Remaining Maturity (in Years)				Total
	<1	1-5	5-10	>10	
Illinois Funds	\$ 1,521,518	-	-	-	1,521,518

Credit Risk

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

Investment Type	Total at 11/30/25	AAAm	Aa	Unrated
Illinois Funds	\$ 1,521,518	1,521,518	-	-

**COUNTY OF KENDALL, ILLINOIS**

**Notes to Basic Financial Statements  
For the Year Ended November 30, 2025**

**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, 2025 was as follows:

	Balance as of December 1, 2024	Additions	Deletions / Transfers	Balance as of November 30, 2025
Capital assets not being depreciated:				
Land	\$ 69,239,348	-	-	69,239,348
Construction in Process	482,481	490,791	482,481	490,791
Total capital assets not being depreciated	<u>69,721,829</u>	<u>490,791</u>	<u>482,481</u>	<u>69,730,139</u>
Capital assets being depreciated:				
Improvements	6,589,359	-	-	6,589,359
Buildings	3,455,762	1,246,967	-	4,702,729
Equipment	504,542	104,238	66,936	541,844
Artifacts and antiques	30,280	-	-	30,280
Total depreciable capital assets	<u>10,579,943</u>	<u>1,351,205</u>	<u>66,936</u>	<u>11,864,212</u>
Less accumulated depreciation:				
Improvements	3,769,063	286,746	-	4,055,809
Buildings	2,384,241	218,022	-	2,602,263
Equipment	452,802	33,782	66,936	419,648
Artifacts and antiques	30,280	-	-	30,280
Total accumulated depreciation	<u>6,636,386</u>	<u>538,550</u>	<u>66,936</u>	<u>7,108,000</u>
Total capital assets being depreciated, net	<u>3,943,557</u>	<u>812,655</u>	<u>-</u>	<u>4,756,212</u>
Total capital assets, net	<u>\$ 73,665,386</u>	<u>1,303,446</u>	<u>482,481</u>	<u>74,486,351</u>

Depreciation expense of \$538,550 was charged to culture and recreation.

**LEGAL DEBT MARGIN**

The statutory debt limitation for the KCFPD is 5.750%, and is as follows for the fiscal year ended November 30, 2025:

Assessed valuation (2024)	<u>\$ 5,207,824,444</u>
Statutory debt limitation (5.750%)	\$ 299,449,906
Amount of debt applicable to debt limitation	
County	9,330,000
KCFPD	<u>12,930,000</u>
Total amount of debt applicable to debt limitation	<u>22,260,000</u>
Legal Debt Margin	<u>\$ 277,189,906</u>

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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

**LONG-TERM DEBT**

*General Obligation Bonds*

Long-term debt activity for the year ended November 30, 2025 is as follows:

	Beginning Balance, Restated	Increase	Decrease	Ending Balance	Amounts Due Within One Year
Bonds payable:					
General obligation bonds	\$ 18,065,000	-	5,135,000	12,930,000	5,540,000
Net premium on bonds	258,170	-	124,323	133,847	69,823
Total bonds payable	18,323,170	-	5,259,323	13,063,847	5,609,823
Compensated absences	91,720	31,716	23,272	100,164	-
Governmental activity Long-term liabilities	\$ 18,414,890	31,716	5,282,595	13,164,011	5,609,823

Beginning balances for compensated absences have been restated to implement GASB 101, which expanded the recognition of compensated absences' liabilities.

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.

General obligation bonds outstanding at November 30, 2025 are as follows:

General Obligation Bonds	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 11/30/25
Series 2015	5/13/2015	9,360,000	1.70-4.00	1/1/2027	\$ 8,745,000
Series 2016	5/31/2016	9,270,000	3.23-4.00	1/1/2026	3,115,000
Series 2021	7/15/2021	1,200,000	2.00-4.00	1/1/2041	1,070,000
Total					\$ 12,930,000

**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
2026	\$ 2,375,000	302,300	2,677,300
2027	6,370,000	127,400	6,497,400
	\$ 8,745,000	429,700	9,174,700

COUNTY OF KENDALL, ILLINOIS

Notes to Basic Financial Statements  
For the Year Ended November 30, 2025

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

**LONG-TERM DEBT – (CONTINUED)**

*General Obligation Bonds - Continued*

Bond Series 2016 Refunding

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2026	\$ 3,115,000	50,356	3,165,356
	<u>\$ 3,115,000</u>	<u>50,356</u>	<u>3,165,356</u>

Bond Series 2021

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

The bond shall mature each year as follows:

Date	Principal	Interest	Payments
2026	\$ 50,000	30,544	80,544
2027	55,000	28,444	83,444
2028	55,000	26,244	81,244
2029	60,000	23,944	83,944
2030	60,000	21,844	81,844
2031-2035	330,000	80,720	410,720
2036-2040	380,000	30,510	410,510
2041	80,000	850	80,850
	<u>\$ 1,070,000</u>	<u>243,100</u>	<u>1,313,100</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, 2025**

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**NOTE 18: SPONSORSHIPS**

The County serves as a sponsor of Fox Fiber NFP, a nonprofit organization that is launching a broadband expansion project in Kendall County. The organization is governed by a separate board of directors and is not considered a component unit of the County.

During the fiscal year, the County received \$3,750,000 of grant proceeds for the State of Illinois "Connect Illinois" Grant Program that will be used to fund certain aspects of the project. The County has not made any expenditures to Fox Fiber NFP for this project during the fiscal year ended November 30, 2025.

**NOTE 19: CHANGE IN ACCOUNTING PRINCIPLE**

Effective for the fiscal year ending November 30, 2025, the District implemented the provisions of GASB Statement No. 101, Compensated Absences. This standard establishes a unified recognition and measurement model for all types of compensated absences and replaces the previous guidance under GASB Statement No. 16. Under GASB 101, liabilities for compensated absences are recognized when the leave is attributable to services already rendered and is probable of resulting in a future payment.

As a result of the implementation of GASB 101, the government reviewed its existing policies and recalculated its compensated absences liability in accordance with the new standard. This resulted in a restatement of the beginning net position of the governmental activities and certain proprietary funds as of December 1, 2024.

The effect of this change in accounting principle is a decrease in Net Position of \$3,446,980 in the Governmental Activities.

**NOTE 20: SUBSEQUENT EVENTS**

Management evaluated subsequent events through April 21, 2026, 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, 2025, as a result of events occurring between December 1, 2025 and April 21, 2026.

***REQUIRED SUPPLEMENTARY INFORMATION***

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-1

Summary Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ 32,559,204	32,561,904	38,161,035	36,169,948
Expenditures	29,156,494	29,378,983	27,642,229	25,150,211
Excess (deficiency) of revenues over (under) expenditures	3,402,710	3,182,921	10,518,806	11,019,737
Other financing sources (uses):				
Transfers in:				
ARPA Fund	20,000	20,000	20,000	88,000
Election Fund	370,000	370,000	370,000	-
Public Defender Auto Fund	12,191	12,191	12,191	-
Probation Fund	20,654	20,654	20,654	14,557
Animal Control Fund	-	-	-	10,000
Court Security Fund	18,630	18,630	15,650	23,368
GIS Mapping Fund	13,560	13,560	13,560	13,560
Circuit Clerk Court Operations Fund	15,000	15,000	15,000	30,000
Child Support Fund	10,000	10,000	10,000	20,000
Public Defender State Fund	90,000	90,000	90,000	-
Circuit Clerk Document Storage Fund	60,000	88,330	88,330	60,000
Court Automation Fund	150,000	150,000	150,000	125,000
Total transfers in	780,035	808,365	805,385	384,485
Transfers out:				
Administrative Debt Service Fund	(96,546)	(96,546)	(96,546)	(104,760)
Capital Improvement Fund	(150,000)	(3,110,405)	(3,110,405)	(150,000)
Kendall Area Transit Fund	-	-	-	(25,500)
Building Fund	(35,000)	(2,995,405)	(2,995,405)	(6,135,834)
Historic Preservation Fund	(13,200)	(13,200)	(13,200)	(13,200)
Health Care Fund	(3,888,000)	(3,888,000)	(3,888,000)	(4,050,000)
Total transfers out	(4,182,746)	(10,103,556)	(10,103,556)	(10,479,294)
Total other financing sources (uses)	(3,402,711)	(9,295,191)	(9,298,171)	(10,094,809)
Net change in fund balance	\$ (1)	(6,112,270)	1,220,635	924,928
Fund balance, beginning of year			25,195,661	24,270,733
Fund balance, end of year			\$ 26,416,296	25,195,661

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-2

Detailed Schedule of Revenues - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 16,342,749	16,342,749	16,356,015	15,074,848
Intergovernmental:				
Retailers' occupation tax	700,000	700,000	1,602,477	1,137,017
County supplemental sales tax	3,906,000	3,906,000	5,704,916	4,904,325
Illinois income tax	3,640,768	3,640,768	4,610,323	4,341,289
Illinois replacement tax	650,000	650,000	546,129	672,531
State use tax	810,000	810,000	376,411	917,468
Cannabis tax	250,000	250,000	429,952	406,420
HIDTA reimbursement	52,181	52,181	56,203	64,307
State's attorney salary	184,885	184,885	189,088	178,699
Pretrial officer salary	180,439	180,439	180,727	196,526
Probation officer salary	747,441	747,441	769,626	749,125
State sheriff salary	104,517	104,517	112,479	106,938
Supervisor of assessments	49,736	49,736	50,873	50,710
Election judges	30,000	30,000	14,940	38,025
Public defender salary	124,017	124,017	126,539	120,306
Probation officer salary	20,000	20,000	19,543	19,809
State's attorney miscellaneous revenue	1	1	-	20
ESDA reimbursement from IEMA	40,000	40,000	42,643	29,239
Total intergovernmental	11,489,985	11,489,985	14,832,869	13,932,754
Fees, fines, and charges:				
County treasurer	20,000	20,000	16,871	14,503
County clerk and recorder	300,000	300,000	332,835	300,587
Circuit court clerk	1,310,000	1,310,000	1,649,952	1,472,583
Sheriff fees	121,765	121,765	95,587	116,372
Sheriff - miscellaneous	8,618	8,618	10,238	106,671
Zoning board of appeals	10,000	10,000	11,868	16,309
Corrections department	170,820	170,820	121,866	138,150
State's Attorney trial fee	-	-	30	55
Technology	1,000	1,000	10,238	-
KenCom technology reimbursement	104,335	104,335	95,643	101,644
Circuit court system fee	9,000	9,000	556	8,150
Probation board & care	-	2,700	2,700	-
Public defender fee	4,050	4,050	251	1,900
Sheriff's bond fee	25,620	25,620	9,504	12,885
Fines and forfeitures	312,000	312,000	365,913	503,082
Property tax late payment penalties	325,000	325,000	465,218	432,878
Periodic imprisonment fee	8,500	8,500	12,737	11,427
Merit commission fee	41,150	41,150	69,674	32,456

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-2  
(Continued)

Detailed Schedule of Revenues - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues (continued):				
Fees, fines, and charges (continued):				
Prisoner transport	\$ 818	818	781	848
Security detail income	4,528	4,528	9,561	6,188
Federal inmate revenue	201,480	201,480	215,771	253,092
Federal mileage reimbursement	2,428	2,428	1,075	2,131
Federal inmate transport fees	21,648	21,648	11,369	16,445
Total fees, fines, and charges	3,002,760	3,005,460	3,510,238	3,548,356
Licenses and permits:				
Liquor licenses	21,500	21,500	33,400	21,100
Zoning, planning, and building permits	100,000	100,000	135,100	141,177
PB&Z - recording fees	1,200	1,200	1,140	1,748
County real estate transfer tax	450,000	450,000	739,152	647,644
Franchise tax	150,000	150,000	196,365	207,038
Total licenses and permits	722,700	722,700	1,105,157	1,018,707
Interest on investments	800,000	800,000	2,011,869	2,453,411
Other revenue:				
Postage reimbursements	120,000	120,000	159,552	85,505
Recorder's miscellaneous	40,000	40,000	43,222	30,981
Assessment office miscellaneous	3,000	3,000	5,951	5,716
UCCI reimbursements	3,000	3,000	6,739	2,198
Other revenues	35,010	35,010	129,423	17,472
Total other revenue	201,010	201,010	344,887	141,872
Total revenues	\$ 32,559,204	32,561,904	38,161,035	36,169,948

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-3

Summary Schedule of Departmental Expenditures  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025			2024
	Original	Final	Actual	Actual
	Appropriations	Appropriations		
Expenditures:				
Facilities management	\$ 1,596,029	1,603,229	1,613,988	1,434,708
Building and zoning	269,643	313,643	284,902	234,922
County Clerk and Recorder	202,154	202,154	170,209	189,654
County Board	226,640	227,140	229,103	231,455
Regional Office of Education	103,149	103,149	102,382	99,910
Farmland Review Board	353	353	110	64
Corrections	5,408,225	5,440,967	5,176,164	4,867,571
Sheriff	8,051,473	8,158,067	8,037,698	7,308,809
Merit Commission	107,506	107,506	129,651	64,048
Circuit Court Judge	381,387	381,387	436,374	379,531
Circuit Court Clerk	1,572,930	1,597,761	1,493,839	1,323,895
Coroner	298,704	298,704	297,627	215,793
Combined court services	1,556,631	1,556,631	1,519,102	1,462,310
Public Defender	784,033	790,655	749,981	601,082
State's Attorney	2,108,594	2,108,594	2,020,703	1,636,663
Utilities	937,315	937,315	883,330	916,669
Board of Review	88,839	88,839	78,015	78,220
County Treasurer	578,919	578,919	523,639	504,037
Soil and water conservation	60,000	60,000	60,000	55,000
Auditing and accounting	317,000	317,000	136,161	117,123
General insurance and bonds	-	-	-	3,051
Property tax services	98,000	98,000	72,303	94,262
Chief county assessor's office	387,969	387,969	396,391	378,128
Election costs	797,107	797,107	654,782	833,888
Human Resources	392,483	392,483	345,973	327,542
Emergency management agency	117,309	117,309	107,636	103,799
Office of administrative services	737,559	737,559	662,119	521,555
Technology services	1,274,711	1,274,711	1,221,014	918,901
CASA contractual services	12,000	12,000	12,000	24,000
Budget book software	25,000	25,000	18,160	15,964
Jury commission	94,250	94,250	78,905	78,871
Postage county building	141,068	141,068	129,968	128,786
Contingency	429,514	429,514	-	-
Total expenditures	\$ 29,156,494	29,378,983	27,642,229	25,150,211

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025			2024
	Original Appropriations	Final Appropriations	Actual	Actual
Facilities management:				
Salaries:				
Office head	\$ 128,092	128,092	128,092	123,639
Maintenance	479,633	479,633	482,072	418,724
Project manager	72,800	80,000	80,000	70,269
Clerical	53,044	53,044	53,044	51,200
Overtime	20,000	20,000	35,533	39,375
Office supplies	205	205	183	-
Mileage	2,000	2,000	2,600	1,755
Training	1,500	1,500	158	690
County supplies	138,395	138,395	130,843	173,909
Postage	51	51	56	13
Cellular phones	9,482	9,482	7,896	10,149
Equipment maintenance and repairs	200,285	200,285	198,568	72,132
Vehicle maintenance	10,687	10,687	8,483	7,496
Equipment rental	2,537	2,537	-	-
Contractual services	471,918	471,918	486,460	465,357
Total facilities management	1,596,029	1,603,229	1,613,988	1,434,708
Building and zoning:				
Salaries:				
Planners	51,728	51,728	51,864	48,560
Compliance officers	106,715	145,715	119,788	82,775
Clerical	51,590	51,590	47,128	46,133
Overtime	-	-	-	27
ZBA per diem	3,650	3,650	3,019	3,593
Mileage	50	50	-	-
Supplies	2,500	2,500	1,859	1,884
Postage	3,100	3,100	907	1,930
Equipment	600	600	1,317	112
Plumbing inspection	16,000	16,000	19,180	15,960
Vehicle maintenance and repairs	3,900	3,900	5,476	4,369
Training	1,000	1,000	169	658
Dues	960	960	933	1,116
Conferences	1,100	1,100	460	275
Miscellaneous	600	600	600	600
Engineering consultants	20,000	20,000	21,936	18,631
Regional plan commission	500	500	285	459
Zoning board of appeals	-	5,000	4,573	-
Legal publications	500	500	574	665
Cellular phone	1,550	1,550	1,507	1,522
NPDES annual permit fee	1,100	1,100	1,000	1,000
Recording expenditures	1,200	1,200	684	1,482
Zoning board of appeals	500	500	-	-
Historical Preservation Commission	500	500	567	488
Ad hoc zoning	250	250	-	233
Refunds	50	50	1,076	2,450
Total building and zoning	269,643	313,643	284,902	234,922

**COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND**

**SCHEDULE A-4  
(CONTINUED)**

**Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)**

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>County Clerk and Recorder:</b>				
Salaries:				
Office head	\$ 113,619	113,619	113,619	111,274
Other	49,925	49,925	40,074	47,039
Temporary	10,000	10,000	-	8,430
Mileage	750	750	485	56
Supplies	9,000	9,000	4,571	8,901
Postage	5,000	5,000	2,836	4,987
Dues	960	960	960	790
Insurance bonds	5,000	5,000	375	-
Conferences	1,000	1,000	520	692
Books and subscriptions	50	50	-	-
Legal publications	200	200	119	895
Contractual services	3,500	3,500	3,500	3,440
Birth and death registration	3,150	3,150	3,150	3,150
<b>Total County Clerk and Recorder</b>	<b>202,154</b>	<b>202,154</b>	<b>170,209</b>	<b>189,654</b>
<b>County Board:</b>				
Salaries:				
Chairman	22,774	22,774	22,774	23,356
Board members	167,166	167,166	167,165	164,565
Mileage	1,500	1,500	-	-
Dues and memberships	10,000	10,000	8,631	9,131
Conferences	2,000	2,000	-	-
Contractual services	15,000	15,000	16,760	-
Legal fees	-	500	420	-
Liquor commissioner	1,200	1,200	1,200	1,205
Miscellaneous	7,000	7,000	12,153	33,198
<b>Total County Board</b>	<b>226,640</b>	<b>227,140</b>	<b>229,103</b>	<b>231,455</b>
<b>Regional Office of Education:</b>				
Salaries and benefits	73,562	73,562	75,059	71,419
Expenditure reimbursements	29,587	29,587	27,323	28,491
<b>Total Regional Office of Education</b>	<b>103,149</b>	<b>103,149</b>	<b>102,382</b>	<b>99,910</b>
<b>Farmland Review Board:</b>				
Salaries - per diem	180	180	-	-
Mileage	20	20	-	-
Publications	153	153	110	64
<b>Total Farmland Review Board</b>	<b>353</b>	<b>353</b>	<b>110</b>	<b>64</b>

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Corrections:				
Salaries:				
Deputies	\$ 2,876,556	2,876,556	2,791,721	2,847,771
Clerical	175,141	177,456	178,882	168,125
Overtime	236,250	301,830	327,432	237,527
Commander / sergeant	1,184,392	1,214,819	1,186,233	961,198
Prisoner transport	18,375	18,375	16,239	7,124
Contractual services	866,511	800,931	641,572	604,892
Medical expenditures	50,000	50,000	33,085	37,449
Food services	1,000	1,000	1,000	3,485
Total corrections	5,408,225	5,440,967	5,176,164	4,867,571
Sheriff				
Salaries:				
Sheriff	168,818	171,260	169,563	161,697
Chief / Commander	666,562	746,102	746,111	592,586
Deputies	4,302,686	4,152,686	4,006,449	3,930,620
Sergeants	962,554	978,664	1,010,651	883,607
Overtime	306,065	432,547	441,621	285,105
Security detail	18,000	8,000	6,372	5,614
Clerical	757,365	781,977	763,263	722,672
Part-time deputies	66,000	46,000	40,890	52,080
Telephone	60,400	48,400	54,278	54,763
Contractual services	184,799	226,849	234,268	107,179
Mileage and auto fuel	189,866	167,866	166,214	189,120
Office supplies	6,844	6,844	5,667	6,922
Postage	850	850	967	493
Canine expenditures	2,000	500	80	1,333
Equipment maintenance and repairs	19,440	14,472	7,874	27,819
Vehicle maintenance and repairs	73,712	86,212	86,441	71,811
Training	52,697	50,697	52,791	52,817
Dues and conferences	39,398	35,398	32,488	30,789
Legal publications and printing	2,591	2,391	2,100	1,014
Police supplies	27,150	27,150	33,092	25,413
Weapons and ammunition	33,991	33,991	39,875	26,038
Uniforms	37,051	55,099	54,504	24,985
Contract expenditures	54,757	68,495	66,932	41,114
Investigations	11,000	11,000	10,892	9,823
Subscriptions	962	762	584	565
Drug testing	1,860	-	-	-
Employee recognition	4,055	3,855	3,731	2,830
Total sheriff	8,051,473	8,158,067	8,037,698	7,308,809
Merit Commission	107,506	107,506	129,651	64,048

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Circuit court judge:				
Salaries:				
Court administrator	\$ 72,521	72,521	75,018	67,989
Bailiffs	117,276	117,276	130,558	112,038
Overtime	3,000	3,000	-	-
Judges	3,690	3,690	3,690	3,690
Training	2,500	2,500	2,475	1,980
Supplies	8,000	8,000	6,981	2,819
Conferences	5,000	5,000	495	-
Postage	36,700	36,700	45,572	38,646
Court reporter and transcripts	3,000	3,000	3,452	447
Judges' insurance	2,200	2,200	2,184	2,183
Judges' dues	2,500	2,500	1,350	1,350
Statutory expenditures	125,000	125,000	164,599	148,389
Total circuit court judge	381,387	381,387	436,374	379,531
Circuit Court Clerk				
Salaries:				
Office head	96,132	96,132	96,132	91,906
Other	1,201,498	1,226,329	1,169,693	1,001,992
Overtime	20,800	20,800	13,374	9,520
Mileage	2,000	2,000	1,746	927
Supplies	10,000	10,000	9,918	6,226
Uniforms	6,750	6,750	6,282	-
Postage	15,000	15,000	15,175	10,484
Dues and conferences	1,750	1,750	1,736	989
Contractual Services	180,000	180,000	158,442	181,930
Conferences	7,500	7,500	7,381	5,661
Transition cost	17,500	17,500	-	-
Printing forms	14,000	14,000	13,960	14,260
Total Circuit Court Clerk	1,572,930	1,597,761	1,493,839	1,323,895

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Coroner:				
Salaries:				
Coroner	\$ 75,741	75,741	75,741	72,411
Deputy coroner	71,000	71,000	71,000	60,115
Per call	20,000	20,000	21,467	15,863
Full time	57,500	57,500	57,500	-
Part time	15,413	15,413	14,993	-
Admin assistant	-	-	411	11,044
Postage	300	300	593	383
Supplies	3,000	3,000	1,320	1,460
Vehicle maintenance	2,500	2,500	2,817	2,409
Subscriptions	900	900	925	-
Dues and memberships	1,500	1,500	1,545	1,497
Autopsies	30,000	30,000	26,040	32,080
Toxicology testing	8,000	8,000	10,049	7,498
Cellular Phones	1,200	1,200	1,235	1,085
Ancillary for Services	1,000	1,000	2,750	525
Training	4,000	4,000	3,666	3,669
Personal property disposal	2,000	2,000	1,428	1,557
Clothing allowance	1,250	1,250	1,250	1,125
Disposition for indigent persons	400	400	-	-
Morgue supplies	3,000	3,000	2,897	3,072
Total Coroner	298,704	298,704	297,627	215,793
Combined court services:				
Salaries:				
Court director	96,685	96,685	96,686	93,775
Probation	1,017,302	1,017,302	1,001,650	975,908
Clerical	230,819	230,819	222,389	191,260
Uniforms	6,000	6,000	888	5,082
Supplies	6,500	6,500	6,485	5,207
Postage	2,500	2,500	1,896	1,851
Books and subscriptions	325	325	142	267
Medical expenditures	3,000	3,000	604	838
Miscellaneous	1,500	1,500	1,251	1,000
Auto expenditures	5,000	5,000	3,396	3,330
Kane juvenile detention	150,000	120,000	116,180	172,475
Contractual services	12,000	12,000	12,035	11,317
Board and care	25,000	55,000	55,500	-
Total combined court services	1,556,631	1,556,631	1,519,102	1,462,310

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Public Defender:				
Salaries:				
Public Defender	\$ 186,045	192,667	190,802	181,910
Clerical	98,833	98,833	98,340	73,476
Assistance of public defenders	440,000	440,000	410,487	302,375
Supplies	5,307	5,307	5,151	4,958
Training	5,203	5,203	1,255	3,136
Postage	520	520	-	66
Interpreter services	1,041	1,041	-	-
Books and subscriptions	2,081	2,081	1,348	2,232
Mileage	-	1,500	300	-
Education and conferences	4,162	4,162	6,572	-
Subpoena witness fees	520	520	188	72
Contractual services	26,013	26,013	26,013	25,375
Dues and memberships	4,943	4,943	4,050	4,210
Statutory expenditures / investigators	7,284	5,784	842	1,901
Transcripts	2,081	2,081	4,633	1,371
Total Public Defender	784,033	790,655	749,981	601,082
State's Attorney:				
Salaries:				
Office head salary	206,716	206,716	212,002	202,122
Assistant State's Attorney	1,217,659	1,217,659	1,200,721	825,981
Clerical	451,719	451,719	417,266	338,928
Stipends	-	-	-	64,991
Temporary help - intern	12,500	12,500	16,161	3,594
Supplies	18,750	18,750	18,229	13,728
Postage	14,250	14,250	11,639	10,716
Dues	16,000	16,000	9,845	9,812
Conferences	4,500	4,500	1,713	1,750
Books and subscriptions	4,500	4,500	4,616	3,906
Contractual services	48,000	48,000	50,703	42,171
Child advocacy board	18,000	18,000	10,435	13,248
Uniforms	-	-	-	8,532
Transcripts	17,500	17,500	11,886	10,738
Training	7,500	7,500	657	953
Cell phone	4,500	4,500	3,209	3,134
Trials and hearings	26,000	26,000	10,621	45,359
Appellate services	40,500	40,500	41,000	37,000
Total State's Attorney	2,108,594	2,108,594	2,020,703	1,636,663
Utilities:				
Telephones	110,000	110,000	146,130	183,548
Internet	57,000	57,000	44,271	40,634
Electric	463,435	463,435	415,903	423,558
Natural gas	237,566	237,566	210,273	211,221
Water	69,314	69,314	66,753	57,708
Total utilities	937,315	937,315	883,330	916,669

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Board of Review:				
Salaries	\$ 72,794	72,794	72,964	70,519
Capital equipment	2,226	2,226	-	3,294
Conferences and education	500	500	-	-
Mileage	102	102	-	-
Postage	1,040	1,040	820	638
Office supplies	832	832	256	19
Contractual services	11,345	11,345	3,975	3,750
Total Board of Review	88,839	88,839	78,015	78,220
County Treasurer:				
Salaries:				
Office head salary	113,619	113,619	113,619	111,275
Other salaries	391,800	391,800	349,825	345,379
Mileage	500	500	-	-
Supplies	4,500	4,500	1,767	2,614
Postage	40,000	40,000	36,755	38,293
Dues	800	800	550	550
Conferences	1,700	1,700	298	193
Legal publications	3,500	3,500	1,462	1,892
Payroll forms	3,000	3,000	63	1,292
HR expenditures	500	500	499	293
Contractual services	19,000	19,000	18,801	2,256
Total County Treasurer	578,919	578,919	523,639	504,037
Soil and water conservation	60,000	60,000	60,000	55,000
Auditing and accounting services	317,000	317,000	136,161	117,123
Budget book software	25,000	25,000	18,160	15,964
General insurance and bonds:				
Bonds	-	-	-	1,975
Notaries	-	-	-	1,076
Total General insurance and bonds	-	-	-	3,051
Property tax services (contractual)	98,000	98,000	72,303	94,262

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Chief County Assessing Office:				
Salaries:				
Supervisor	\$ 105,815	105,815	105,815	105,589
Clerical	179,444	179,444	179,444	169,751
Overtime	1,000	1,000	-	-
Supplies	1,515	1,515	1,066	1,084
Mileage	325	325	56	154
Postage	38,000	38,000	43,708	38,068
Training	3,000	3,000	417	2,114
Dues	570	570	870	565
Publications	39,000	39,000	40,638	39,219
Printing	15,000	15,000	20,242	17,609
Contractual services	4,300	4,300	4,135	3,975
Total Chief County Assessing Office	387,969	387,969	396,391	378,128
Election costs:				
Salaries:				
Salaries	352,107	352,107	340,237	311,290
Overtime	5,000	5,000	-	15,275
Extra help / overtime	30,000	30,000	20,847	24,587
Election judges per diem	40,000	40,000	65,805	164,156
Election judge mileage	1,000	1,000	52	361
Supplies	100,000	100,000	78,722	66,935
School for judges	500	500	500	-
Legal publications	10,000	10,000	4,782	9,901
Ballots	75,000	75,000	51,454	80,604
Contractual services	100,000	100,000	46,124	109,110
Registration supplies	6,500	6,500	-	(1,751)
Polling place rental and miscellaneous	2,000	2,000	675	4,337
Polling place delivery and setup	15,000	15,000	13,865	11,779
Postage	60,000	60,000	31,719	37,304
Total election costs	797,107	797,107	654,782	833,888
Human Resources:				
Salaries:				
Director	148,512	148,512	148,512	143,349
Generalist	205,638	205,638	164,850	156,850
Interns	10,015	10,015	13,017	8,700
Office supplies	5,500	5,500	3,761	5,139
Postage	250	250	328	49
Subscription	500	500	662	50
Mileage	500	500	70	112
Cellular phones	508	508	496	-
Advertisements	2,000	2,000	375	-
Training	2,500	2,500	938	1,094
Contractual services	2,000	2,000	1,469	1,045
Professional organization	600	600	465	594
Internship program	135	135	-	-
Employee appreciation	11,025	11,025	9,834	9,422
Technology	2,800	2,800	1,196	1,138
Total Human Resources	392,483	392,483	345,973	327,542

COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND

SCHEDULE A-4  
(CONTINUED)

Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025			2024
	Original Appropriations	Final Appropriations	Actual	Actual
Emergency Management Agency:				
Salaries:				
Director	\$ 82,117	82,117	82,117	79,263
Clerical	16,112	16,112	12,643	3,888
Supplies	3,658	3,658	2,890	2,567
Telecommunications	1,080	1,080	695	1,351
Vehicle repairs and maintenance	6,350	6,350	4,323	9,868
Equipment	950	950	125	499
Travel	925	925	-	805
Training	3,725	3,725	1,084	3,735
Dues	305	305	351	174
Chief association	-	-	1,364	254
Contractual services	955	955	793	368
Uniforms	700	700	911	650
Utilities	432	432	340	377
Total Emergency Management Agency	117,309	117,309	107,636	103,799
Office of administrative services:				
Salaries:				
Administration	534,133	534,133	495,285	311,800
Other	96,710	96,710	94,312	147,958
Mileage	1,600	1,600	1,774	1,748
Supplies	4,000	4,000	6,959	4,243
Postage	13,375	13,375	8,286	1,273
Telephone	1,600	1,600	1,033	1,075
County supplies	800	800	621	244
Advertisements	800	800	306	143
Dues	3,000	3,000	3,284	3,470
Conferences	5,000	5,000	860	893
Books and subscriptions	315	315	105	91
Legal fees	400	400	-	-
Contractual services	53,100	53,100	42,034	45,895
Union negotiations	1	1	232	50
Training	22,000	22,000	7,028	2,480
Mayors and managers meeting	725	725	-	192
Total office of administrative services	737,559	737,559	662,119	521,555

**COUNTY OF KENDALL, ILLINOIS  
GENERAL FUND**

**SCHEDULE A-4  
(CONTINUED)**

**Detailed Schedule of Expenditures - Budget and Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)**

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Technology services:				
Salaries:				
Supervisor	\$ 69,440	69,440	69,440	57,954
Other	585,154	585,154	585,104	383,981
Mileage	1,800	1,800	150	393
Office supplies	600	600	1,906	5,154
Postage	50	50	-	19
Dues	1,000	1,000	(30)	1,430
Training	4,000	4,000	4,180	7,635
Books and subscriptions	1,000	1,000	750	60
Cell phone	6,800	6,800	6,100	4,879
Central computer supplies	42,400	42,400	24,448	29,667
Computer maintenance / software	354,917	354,917	282,201	234,761
Computer maintenance / hardware	72,500	72,500	125,617	86,313
Contractual services	59,050	59,050	45,781	40,730
Copier expense	76,000	76,000	75,367	65,925
Technology services	1,274,711	1,274,711	1,221,014	918,901
CASA contractual services	12,000	12,000	12,000	24,000
Jury commission:				
Salaries - jury commission	10,500	10,500	9,625	9,050
Supplies	4,000	4,000	2,048	1,636
Postage	10,000	10,000	9,267	9,679
Petit juror per diem	40,600	40,600	40,000	39,088
Training	2,500	2,500	-	-
Grand juror per diem	10,000	10,000	10,000	9,779
Meals	4,000	4,000	3,856	3,108
Miscellaneous expense	-	-	109	-
Automation	12,650	12,650	4,000	6,531
Total jury commission	94,250	94,250	78,905	78,871
Postage - county building:				
Postage supplies	3,300	3,300	2,036	1,345
Postage - Veterans Assistance	1,000	1,000	-	-
Equipment rental / reset charges	16,768	16,768	7,932	7,441
Prepaid postage	120,000	120,000	120,000	120,000
Total postage - county building	141,068	141,068	129,968	128,786
Contingency	429,514	429,514	-	-
Total General Fund	\$ 29,156,494	29,378,983	27,642,229	25,150,211

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  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes:				
IMRF	\$ 2,620,127	2,620,127	2,617,144	2,396,801
Social Security	1,200,001	1,200,001	1,198,834	1,598,015
Intergovernmental - Replacement tax	300,000	300,000	265,586	336,266
Employee contributions	10,000	10,000	790	1,775
Interest	100	100	3,812	4,935
IRS Reimbursement	5,000	5,000	32	2,717
Total revenues	<u>4,135,228</u>	<u>4,135,228</u>	<u>4,086,198</u>	<u>4,340,509</u>
Expenditures:				
Contributions to IMRF	3,410,656	3,418,411	3,142,026	2,631,988
Contributions to Social Security	2,500,000	2,506,339	2,073,444	1,866,075
Refunds	10,000	10,000	315	1,359
Total expenditures	<u>5,920,656</u>	<u>5,934,750</u>	<u>5,215,785</u>	<u>4,499,422</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,785,428)</u>	<u>(1,799,522)</u>	<u>(1,129,587)</u>	<u>(158,913)</u>
Other financing sources (uses):				
Transfers in:				
Veterans Assistance Commission Fund	25,472	25,472	23,621	21,292
Mental Health Court Fund	3,400	3,400	3,341	-
EDC Fund	18,317	18,317	7,930	9,742
GIS Mapping Fund	57,000	57,000	50,387	46,853
Adult Redeploy Fund	16,910	16,910	17,130	16,616
Animal Control Fund	37,168	37,168	34,003	29,445
Health and Human Services Fund	504,540	504,540	446,205	403,334
Total financing sources (uses)	<u>662,807</u>	<u>662,807</u>	<u>582,617</u>	<u>527,282</u>
Net change in fund balance	<u>\$ (1,122,621)</u>	<u>(1,136,715)</u>	(546,970)	368,369
Fund balance, beginning of year			4,653,459	4,285,090
Fund balance, end of year			<u>\$ 4,106,489</u>	<u>4,653,459</u>

COUNTY OF KENDALL, ILLINOIS  
TRANSPORTATION SALES TAX FUND

SCHEDULE A-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	Original	2025	Actual	2024
	Appropriations	Final	Actual	Actual
Revenues:				
Intergovernmental - Transportation Sales Tax	\$ 8,000,000	8,000,000	10,387,066	8,786,250
Interest	250,000	250,000	319,933	308,496
Other revenue	1,050,000	1,050,000	1,557,932	349,004
Total revenues	9,300,000	9,300,000	12,264,931	9,443,750
Expenditures:				
Road and bridge construction	9,380,000	9,380,000	5,458,103	6,367,999
Land acquisition	1,000,000	1,000,000	1,607,451	203,811
Professional services	60,000	60,000	50,000	55,000
Engineering costs	1,525,000	1,525,000	1,646,903	1,626,685
Capital outlay	500,000	500,000	353,742	665,878
Total expenditures	12,465,000	12,465,000	9,116,199	8,919,373
Excess (deficiency) of revenues over (under) expenditures	(3,165,000)	(3,165,000)	3,148,732	524,377
Other financing sources (uses):				
Transfers in:				
Highway Restricted Program Fund	10,000	10,000	12,000	20,000
Transfers out:				
Transportation Alternatives Program Fund	(150,000)	(150,000)	(150,000)	(150,000)
Total financing sources (uses)	(140,000)	(140,000)	(138,000)	(130,000)
Net change in fund balance	\$ (3,305,000)	(3,305,000)	3,010,732	394,377
Fund balance, beginning of year			10,737,680	10,343,303
Fund balance, end of year			\$ 13,748,412	10,737,680

COUNTY OF KENDALL, ILLINOIS  
PUBLIC SAFETY SALES TAX FUND

SCHEDULE A-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Intergovernmental - Public Safety Sales Tax	\$ 8,000,000	8,000,000	10,387,066	8,786,250
Interest	10,000	10,000	402,523	323,574
Lease Income	46,124	46,124	55,649	46,412
Total revenues	8,056,124	8,056,124	10,845,238	9,156,236
Expenditures:				
KenCom IGA	2,033,250	2,033,250	2,033,249	2,044,762
Total expenditures	2,033,250	2,033,250	2,033,249	2,044,762
Excess (deficiency) of revenues over (under) expenditures	6,022,874	6,022,874	8,811,989	7,111,474
Other financing sources (uses):				
Transfers out:				
Public Safety Capital Projects Fund	(525,000)	(3,525,000)	(3,525,000)	(1,105,702)
Animal Control Capital Improvement Fund	-	(30,000)	(30,000)	-
Court Exp 2016 debt service	(110,350)	(110,350)	(110,350)	(676,775)
Court Exp 2017 debt service	(2,939,000)	(2,939,000)	(2,939,000)	(2,377,750)
Total financing sources (uses)	(3,574,350)	(6,604,350)	(6,604,350)	(4,160,227)
Net change in fund balance	\$ 2,448,524	(581,476)	2,207,639	2,951,247
Fund balance, beginning of year			13,467,484	10,516,237
Fund balance, end of year			\$ 15,675,123	13,467,484

COUNTY OF KENDALL, ILLINOIS  
 COUNTY HEALTH AND HUMAN SERVICES FUND

SCHEDULE A-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,511,000	1,511,000	1,509,330	1,509,327
Revenue from services:				
Behavioral health counsel fees	314,300	314,300	321,166	287,505
Inspection fees - wells and septic	19,000	22,000	23,895	21,095
Inspection fees - restaurants	242,000	242,000	236,478	235,352
Tanning fees	3,625	3,625	2,638	3,800
Well permit fees	19,000	24,000	21,225	20,275
Solid waste fees	2,100	2,100	1,350	11,650
Immunization clinic	10,000	10,000	8,328	14,509
Hepatitis B shots	6,000	6,000	1,985	6,065
Caregiver connections	-	-	-	83,281
Tuberculosis board contract	30,000	30,000	5,061	40,657
Application assistance	2,250	-	-	375
Radon test kit fees	14,000	14,000	15,274	24,426
Total revenue from services	662,275	668,025	637,400	748,990
Revenue from grants:				
State public health grant	439,221	363,000	330,243	625,819
Mental health grants	140,129	102,000	101,098	25,404
State grant - tobacco prevention	40,567	40,567	35,036	46,400
State grant - family case management	60,951	60,951	29,480	38,122
Non-community well grant	3,950	3,950	3,242	4,058
Bio-terrorism grant	146,159	146,159	85,196	113,421
Title III NIAA	20,722	20,722	24,349	20,088
WIC grant	209,647	243,000	200,912	212,530
K/G CAT grants from DCEO	2,048,933	2,500,000	2,753,428	2,755,664
West Nile Virus grant	42,696	42,696	28,261	38,583
FCM - homeless services	333,864	333,864	302,241	278,714
Outpatient fitness restoration	54,700	15,000	4,936	3,361
COVID-19 contact tracing	-	-	-	14,794
Donated vaccines	-	-	27,419	34,884
Total revenue from grants	3,541,539	3,871,909	3,925,841	4,211,842
Interest	55,800	55,800	53,169	53,019
Miscellaneous	5,885	5,885	46,808	22,759
Total revenues	5,776,499	6,112,619	6,172,548	6,545,937

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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Expenditures:				
Salaries:				
Administration	\$ 840,117	775,200	793,541	716,389
Admissions services / evaluations	556,912	524,280	527,413	515,637
Public health unit	810,821	668,800	579,087	643,572
Mental health unit	892,080	833,880	800,845	646,597
Environmental health	503,048	462,200	474,078	479,475
Overtime	1,000	-	-	3,380
Mileage	19,650	15,000	8,887	14,671
Supplies - non-medical	28,954	28,954	19,484	23,678
Supplies - medical	3,850	3,850	4,295	1,350
Community education supplies	10,000	10,000	1,529	-
Postage	6,050	6,050	3,142	1,595
Telephone	17,572	15,000	14,097	18,292
Conferences and training	32,245	32,245	21,801	41,187
Printing	6,750	6,750	3,284	1,264
Advertising - personnel	14,423	40,000	33,299	27,958
Direct client assistance	1,766,272	2,154,852	2,042,215	2,575,870
Dues and subscriptions	18,655	18,655	11,151	19,328
Capital expenditures	10,500	10,500	3,093	27,425
Contractual services	231,761	170,000	175,254	216,469
Adult Vaccines	11,000	11,000	3,333	3,920
Vehicle maintenance	6,006	6,006	6,275	2,341
Vaccines	-	-	33,193	34,679
COVID expenditures	9,045	9,045	8,218	3,653
IPLAN	15,000	7,000	5,253	-
Psychological testing materials	1,000	1,000	-	-
Miscellaneous	1,000	1,000	-	284
Total expenditures	5,813,711	5,811,267	5,572,767	6,019,014
Excess (deficiency) of revenues over (under) expenditures	(37,212)	301,352	599,781	526,923

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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers in:				
Mental Health Fund	\$ 868,753	868,753	868,753	845,528
Drug Service	-	45	45	-
ARPA Fund	-	-	-	30,000
Total transfers in	<u>868,753</u>	<u>868,798</u>	<u>868,798</u>	<u>875,528</u>
Transfers out:				
Administrative rent	(145,814)	(145,814)	(145,814)	(145,814)
IMRF and Social Security Fund	(504,540)	(504,540)	(446,205)	(403,334)
Health Care Fund	(691,403)	(691,403)	(673,109)	(694,958)
Total transfers out	<u>(1,341,757)</u>	<u>(1,341,757)</u>	<u>(1,265,128)</u>	<u>(1,244,106)</u>
Total other financing sources (uses)	<u>(473,004)</u>	<u>(472,959)</u>	<u>(396,330)</u>	<u>(368,578)</u>
Net change in fund balance	<u>\$ (510,216)</u>	<u>(171,607)</u>	203,451	158,345
Fund balance, beginning of year			<u>5,749,555</u>	<u>5,591,210</u>
Fund balance, end of year			<u>\$ 5,953,006</u>	<u>5,749,555</u>

COUNTY OF KENDALL, ILLINOIS  
 AMERICAN RESCUE PLAN ACT FUND

SCHEDULE A-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Return of grant funds	\$ 1,000	1,000	-	164,972
Interest income	-	-	28,973	123,477
Total revenues	1,000	1,000	28,973	288,449
Expenditures:				
Rehiring staff	-	-	-	548,792
Prevention in congregate setting	40,000	40,000	-	-
Aid to non-profit	-	-	-	48,500
Administrative	25,000	25,000	9,488	9,957
Mental Health services	-	-	-	60,941
Public health services	-	660,000	655,082	404,386
Broadband study	1,000,000	1,000,000	241,569	1,568,670
Water and sewer	500,000	500,000	8,580	173,212
Other expenditures	-	-	-	100,000
Total expenditures	1,565,000	2,225,000	914,719	2,914,458
Excess (deficiency) of revenues over (under) expenditures	(1,564,000)	(2,224,000)	(885,746)	(2,626,009)
Other financing sources (uses):				
Transfers out:				
General Fund	(20,000)	(20,000)	(20,000)	(88,000)
Health and Human Services Fund	-	-	-	(30,000)
Building Fund	-	-	-	(618,303)
Total financing sources (uses)	(20,000)	(20,000)	(20,000)	(736,303)
Net change in fund balance	\$ (1,584,000)	(2,244,000)	(905,746)	(3,362,312)
Fund balance, beginning of year			1,273,383	4,635,695
Fund balance, end of year			\$ 367,637	1,273,383

COUNTY OF KENDALL, ILLINOIS  
 KENDALL COUNTY AREA TRANSIT FUND

SCHEDULE A-10

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Municipal contributions	\$ 113,988	113,988	205,044	59,188
RTA Mobility	-	30,000	56,310	28,489
Grant - Cares Act	-	-	-	15,025
Grants - IL DOAP	1,300,000	1,300,000	1,135,460	1,326,382
Grants - Section 5311	65,000	65,000	66,229	60,733
Grants - Section 5310	700,000	700,000	123,426	611,253
Total intergovernmental revenue	2,178,988	2,208,988	1,586,469	2,101,070
Interest	200	200	4,853	6,718
Miscellaneous	-	-	2,969	-
Total revenues	2,179,188	2,209,188	1,594,291	2,107,788
Expenditures:				
Salaries	9,156	9,156	9,051	-
Contractual services	1,423,419	1,423,419	1,577,275	1,963,658
Training	2,000	2,000	-	-
Equipment	5,000	5,000	-	43,350
Vehicle purchase	-	-	-	68,990
Vehicle maintenance / repairs	5,000	5,000	-	-
Miscellaneous	1,000	61,000	43,885	1,664
Total expenditures	1,445,575	1,505,575	1,630,211	2,077,662
Excess (deficiency) of revenues over (under) expenditures	733,613	703,613	(35,920)	30,126
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	25,500
Social Services for Senior Citizens Fund	71,000	71,000	71,000	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	\$ 797,447	767,447	27,914	93,960
Fund balance, beginning of year			292,135	198,175
Fund balance, end of year			\$ 320,049	292,135

COUNTY OF KENDALL, ILLINOIS  
 LOST REVENUE FUND

SCHEDULE A-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	10,000
Total revenues	-	-	-	10,000
Expenditures:				
Salaries	-	-	-	94,610
Benefits	-	-	-	24,514
Professional services	-	-	-	6,986
Contractual services	-	-	-	8,877
Supplies	-	-	-	979
Construction	-	-	-	5,364,517
Provision government services	-	-	-	30,457
Total expenditures	-	-	-	5,530,940
Excess (deficiency) of revenues over (under) expenditures	-	-	-	(5,520,940)
Net change in fund balance	\$ -	-	-	(5,520,940)
Fund balance, beginning of year			-	5,520,940
Fund balance, end of year			\$ -	-

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

	Calendar Year Ending December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>										
Service cost	\$ 1,394,447	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
Interest on the total pension liability	4,961,029	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
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	2,921,136	1,972,555	76,694	1,124,643	(173,181)	282,206	150,780	(491,763)	(1,458,515)	1,315,246
Assumption changes	-	(12,737)	-	-	(667,987)	-	1,594,509	(1,579,871)	(126,416)	61,936
Benefit payments and refunds	(3,241,108)	(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)
Net change in total pension liability	6,035,504	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
Total pension liability - beginning	69,351,321	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
Total pension liability - ending	\$ 75,386,825	69,351,321	64,761,834	62,108,890	58,371,613	56,406,601	53,480,720	49,018,828	48,308,158	46,988,938
<b>PLAN FIDUCIARY NET POSITION</b>										
Employer contributions	\$ 964,055	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
Employee contributions	807,650	713,364	685,895	626,536	588,999	583,874	543,232	540,612	510,863	545,967
Pension plan net investment income	6,561,333	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
Benefit payments and refunds	(3,241,108)	(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)
Other	(1,669,802)	1,773,455	(733,057)	(149,019)	(304,740)	331,336	814,027	(618,318)	196,917	(421,988)
Net change in plan fiduciary net position	3,422,128	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)
Plan net position - beginning	66,181,999	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
Plan net position - ending	\$ 69,604,127	66,181,999	59,510,159	70,333,098	61,202,101	54,453,764	46,420,926	48,467,902	42,024,495	39,191,442
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 5,782,698</b>	<b>3,169,322</b>	<b>5,251,675</b>	<b>(8,224,208)</b>	<b>(2,830,488)</b>	<b>1,952,837</b>	<b>7,059,794</b>	<b>550,926</b>	<b>6,283,663</b>	<b>7,797,496</b>
Plan fiduciary net position as a percentage of total pension liability	92.33%	95.43%	91.89%	113.24%	104.85%	96.54%	86.80%	98.88%	86.99%	83.41%
Covered valuation payroll	\$ 16,564,509	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
Employer's net pension liability as a percentage of covered valuation payroll	34.91%	20.26%	37.11%	-59.43%	-21.74%	15.68%	58.50%	4.59%	55.44%	67.49%

Note: Amounts above are plan totals, which cover employees of the County, the Kendall County Forest Preserve District, and KenCom.

**Required Supplementary Information**  
**Illinois Municipal Retirement Fund - Sheriff's Law Enforcement Personnel (SLEP) Plan**  
**Multiyear Schedule of Changes in the Employer's Net Pension Liability and Related Ratios**

	Calendar Year Ending December 31,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>										
Service cost	\$ 1,536,975	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
Interest on the total pension liability	5,947,518	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
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	3,540,058	1,958,894	331,510	1,381,328	447,432	(243,768)	56,169	2,057,148	(1,457,278)	1,445,616
Assumption changes	-	(113,912)	-	-	(509,469)	-	2,018,808	108,440	(208,618)	134,085
Benefit payments and refunds	(3,277,818)	(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)
Net change in total pension liability	7,746,733	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
Total pension liability - beginning	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
Total pension liability - ending	\$ 90,651,881	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
<b>PLAN FIDUCIARY NET POSITION</b>										
Employer contributions	\$ 1,848,265	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
Employee contributions	823,136	675,979	731,890	697,910	755,772	682,765	678,006	687,043	605,010	675,685
Pension plan net investment income	6,989,512	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
Benefit payments and refunds	(3,277,818)	(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)
Other	(1,645,879)	1,855,099	156,008	(162,376)	71,726	148,999	571,224	(325,278)	779,934	(1,269,222)
Net change in plan fiduciary net position	4,737,216	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
Plan net position - beginning	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
Plan net position - ending	\$ 75,987,559	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
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 14,664,322</b>	<b>11,654,805</b>	<b>14,031,854</b>	<b>720,269</b>	<b>5,644,994</b>	<b>9,674,281</b>	<b>14,341,710</b>	<b>7,419,922</b>	<b>8,556,658</b>	<b>10,449,895</b>
Plan fiduciary net position as a percentage of total pension liability	83.82%	85.94%	81.76%	99.00%	91.51%	84.36%	75.11%	85.50%	81.01%	75.60%
Covered valuation payroll	\$ 9,236,708	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
Employer's net pension liability as a percentage of covered valuation payroll	158.76%	136.39%	157.27%	7.79%	62.13%	110.65%	160.24%	84.84%	106.60%	120.50%

**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,									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
<b>TOTAL PENSION LIABILITY</b>										
Service cost	\$ 87,943	83,819	82,291	78,693	77,351	77,813	71,190	88,601	95,247	125,140
Interest on the total pension liability	497,633	473,534	456,711	466,168	452,876	431,558	418,372	407,662	386,666	391,532
Benefit changes	-	-	-	-	-	-	-	-	-	-
Differences between expected and actual experience	510,028	204,113	74,605	(290,052)	122,340	180,974	91,321	47,296	121,000	(286,298)
Assumption changes	-	(18,785)	-	-	(68,671)	-	164,759	(32,032)	(6,261)	-
Benefit payments and refunds	(436,664)	(388,009)	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)
Net change in total pension liability	658,940	354,672	236,960	(142,644)	178,877	303,229	383,296	153,841	313,817	(47,595)
Total pension liability - beginning	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
Total pension liability - ending	<b>\$ 7,697,206</b>	<b>7,038,266</b>	<b>6,683,594</b>	<b>6,446,634</b>	<b>6,589,278</b>	<b>6,410,401</b>	<b>6,107,172</b>	<b>5,723,876</b>	<b>5,570,035</b>	<b>5,256,218</b>
<b>PLAN FIDUCIARY NET POSITION</b>										
Employer contributions	\$ 86,494	83,268	123,923	152,067	127,432	97,764	128,036	109,640	124,718	179,118
Employee contributions	36,066	32,886	31,085	30,495	28,462	28,025	32,794	27,492	27,981	35,881
Pension plan net investment income	467,976	670,096	(940,884)	1,145,070	873,665	970,584	(333,015)	881,554	325,045	23,435
Benefit payments and refunds	(436,664)	(388,009)	(376,647)	(397,453)	(405,019)	(387,116)	(362,346)	(357,686)	(282,835)	(277,969)
Other	356,769	216,494	52,088	(368,946)	45,782	20,490	123,522	(75,078)	51,392	14,406
Net change in plan fiduciary net position	510,641	614,735	(1,110,435)	561,233	670,322	729,747	(411,009)	585,922	246,301	(25,129)
Plan net position - beginning	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
Plan net position - ending	<b>\$ 7,090,816</b>	<b>6,580,175</b>	<b>5,965,440</b>	<b>7,075,875</b>	<b>6,514,642</b>	<b>5,844,320</b>	<b>5,114,573</b>	<b>5,525,582</b>	<b>4,939,660</b>	<b>4,693,359</b>
<b>EMPLOYER'S NET PENSION LIABILITY (ASSET)</b>	<b>\$ 606,390</b>	<b>458,091</b>	<b>718,154</b>	<b>(629,241)</b>	<b>74,636</b>	<b>566,081</b>	<b>992,599</b>	<b>198,294</b>	<b>630,375</b>	<b>562,859</b>
Plan fiduciary net position as a percentage of total pension liability	92.12%	93.49%	89.25%	109.76%	98.87%	91.17%	83.75%	96.54%	88.68%	89.29%
Covered valuation payroll	\$ 446,773	438,476	414,457	406,597	379,486	374,271	374,153	366,564	373,072	478,416
Employer's net pension liability as a percentage of covered valuation payroll	135.73%	104.47%	173.28%	-154.76%	19.67%	151.25%	265.29%	54.10%	168.97%	117.65%

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
2024	\$ 964,054 *	964,055	(1)	16,564,509	5.82%
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%

\* Estimated based on contribution rate of 5.82% and covered valuation payroll of \$16,564,509.

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
2024	\$ 1,848,265 *	1,848,265	-	9,236,708	20.01%
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%

\* Estimated based on contribution rate of 20.01% and covered valuation payroll of \$9,236,708.

Elected County Officials Plan

Calendar Year	Actuarially Determined Contribution	Actual Contribution	Contribution Deficiency (Excess)	Covered Valuation Payroll	Contributions as a Percentage of Covered Payroll
2024	\$ 86,495 *	86,494	1	446,773	19.36%
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%

\* Estimated based on contribution rate of 19.36% and covered valuation payroll of \$446,773.

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 2024 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): 19-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 14 years for most employers (five employers were financed over 15 years; one employer was financed over 16 years; two employers were financed over 17 years; one employer was financed over 20 years; three employers were financed over 23 years; four employers were financed over 24 years and one employer was financed over 25 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, 2025

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**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 2025 budget was adopted on November 26, 2024, and the final amended budget was adopted on November 18, 2025.

**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, 2025:

Fund	Final Appropriations 2025	Actual 2025	Excess
Kendall County Area Transit Fund	\$ 1,505,575	1,630,211	124,636

***SUPPLEMENTARY INFORMATION***

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1

Combining Balance Sheet  
November 30, 2025

	Totals	Special Revenue Funds						Extension Education Fund
		Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	
<u>Assets</u>								
Cash, deposits and investments	\$ 49,624,676	279,793	1,016,158	516,703	11,273,074	223,631	92,084	-
Receivables:								
Due from State of Illinois	281,842	-	-	-	281,842	-	-	-
Notes receivable	932,632	-	-	-	-	-	-	-
Other receivables	970,161	13,232	-	39,614	-	14,406	-	-
Prepaid expenses	26,664	-	-	-	-	-	-	-
Total assets	<u>\$ 51,835,975</u>	<u>293,025</u>	<u>1,016,158</u>	<u>556,317</u>	<u>11,554,916</u>	<u>238,037</u>	<u>92,084</u>	<u>-</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 2,122,832	4,859	8,621	28,809	46,137	-	86	-
Accrued payroll	121,576	9,781	-	55,356	-	-	4,875	-
Overdraft payable	676,394	-	-	-	-	-	-	-
Unearned revenue	8,252	-	-	-	-	-	-	-
Total liabilities	<u>2,929,054</u>	<u>14,640</u>	<u>8,621</u>	<u>84,165</u>	<u>46,137</u>	<u>-</u>	<u>4,961</u>	<u>-</u>
Fund Balances:								
Non-spendable	26,664	-	-	-	-	-	-	-
Restricted	35,457,830	278,385	1,007,537	472,152	11,508,779	238,037	87,123	-
Committed	13,651,313	-	-	-	-	-	-	-
Unassigned	(228,886)	-	-	-	-	-	-	-
Total fund balances	<u>48,906,921</u>	<u>278,385</u>	<u>1,007,537</u>	<u>472,152</u>	<u>11,508,779</u>	<u>238,037</u>	<u>87,123</u>	<u>-</u>
Total liabilities and fund balances	<u>\$ 51,835,975</u>	<u>293,025</u>	<u>1,016,158</u>	<u>556,317</u>	<u>11,554,916</u>	<u>238,037</u>	<u>92,084</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ 179,327	2,039,958	371	703,768	379,383	30,981	47,144	32,662
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	5,084	-	-	24,765	-	2,360	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 179,327</u>	<u>2,045,042</u>	<u>371</u>	<u>703,768</u>	<u>404,148</u>	<u>30,981</u>	<u>49,504</u>	<u>32,662</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	1,278	4,166	-	-	-
Accrued payroll	-	-	-	14,875	4,925	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,153</u>	<u>9,091</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	179,327	2,045,042	371	687,615	395,057	30,981	49,504	32,662
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>179,327</u>	<u>2,045,042</u>	<u>371</u>	<u>687,615</u>	<u>395,057</u>	<u>30,981</u>	<u>49,504</u>	<u>32,662</u>
Total liabilities and fund balances	<u>\$ 179,327</u>	<u>2,045,042</u>	<u>371</u>	<u>703,768</u>	<u>404,148</u>	<u>30,981</u>	<u>49,504</u>	<u>32,662</u>

Combining Balance Sheet  
November 30, 2025

	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	\$ 1,690	553,383	35,770	71,790	270	6,125	3,830	70,786
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	5,205	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,690</u>	<u>558,588</u>	<u>35,770</u>	<u>71,790</u>	<u>270</u>	<u>6,125</u>	<u>3,830</u>	<u>70,786</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	3,748	-	-	-	-	-	-
Accrued payroll	1,690	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>1,690</u>	<u>3,748</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	554,840	35,770	71,790	270	6,125	3,830	70,786
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>554,840</u>	<u>35,770</u>	<u>71,790</u>	<u>270</u>	<u>6,125</u>	<u>3,830</u>	<u>70,786</u>
Total liabilities and fund balances	<u>\$ 1,690</u>	<u>558,588</u>	<u>35,770</u>	<u>71,790</u>	<u>270</u>	<u>6,125</u>	<u>3,830</u>	<u>70,786</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ 357,662	78,680	1,321,343	73,041	84,844	93,755	5,288	282,661
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	14,313	7,855	37,950	8,087	-	1,514	-	-
Prepaid expenses	-	-	26,664	-	-	-	-	-
Total assets	<u>\$ 371,975</u>	<u>86,535</u>	<u>1,385,957</u>	<u>81,128</u>	<u>84,844</u>	<u>95,269</u>	<u>5,288</u>	<u>282,661</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 156	3,182	1,177	-	-	850	468	-
Accrued payroll	-	385	14,604	2,644	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>156</u>	<u>3,567</u>	<u>15,781</u>	<u>2,644</u>	<u>-</u>	<u>850</u>	<u>468</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	26,664	-	-	-	-	-
Restricted	371,819	82,968	1,343,512	78,484	84,844	94,419	4,820	282,661
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>371,819</u>	<u>82,968</u>	<u>1,370,176</u>	<u>78,484</u>	<u>84,844</u>	<u>94,419</u>	<u>4,820</u>	<u>282,661</u>
Total liabilities and fund balances	<u>\$ 371,975</u>	<u>86,535</u>	<u>1,385,957</u>	<u>81,128</u>	<u>84,844</u>	<u>95,269</u>	<u>5,288</u>	<u>282,661</u>

Combining Balance Sheet  
November 30, 2025

	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	\$ -	35,969	311,969	-	61,261	30,635	234,503	605,189
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	-	20,790	610	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>35,969</u>	<u>311,969</u>	<u>20,790</u>	<u>61,871</u>	<u>30,635</u>	<u>234,503</u>	<u>605,189</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	-	20,790	9,003	-	-	8,000
Accrued payroll	-	3,507	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Unearned revenue	-	8,252	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>11,759</u>	<u>-</u>	<u>20,790</u>	<u>9,003</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	24,210	311,969	-	52,868	30,635	234,503	597,189
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>-</u>	<u>24,210</u>	<u>311,969</u>	<u>-</u>	<u>52,868</u>	<u>30,635</u>	<u>234,503</u>	<u>597,189</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>35,969</u>	<u>311,969</u>	<u>20,790</u>	<u>61,871</u>	<u>30,635</u>	<u>234,503</u>	<u>605,189</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ 648,086	148,463	31,309	4,614	33,885	99,439	81,339	25,760
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	932,632	-	-	-	-	-	-	-
Other receivables	-	3,795	-	58	168	2,843	-	245
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 1,580,718</u>	<u>152,258</u>	<u>31,309</u>	<u>4,672</u>	<u>34,053</u>	<u>102,282</u>	<u>81,339</u>	<u>26,005</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 21,408	949	633	-	-	-	-	8,260
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>21,408</u>	<u>949</u>	<u>633</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,260</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	1,559,310	151,309	30,676	4,672	34,053	102,282	81,339	17,745
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>1,559,310</u>	<u>151,309</u>	<u>30,676</u>	<u>4,672</u>	<u>34,053</u>	<u>102,282</u>	<u>81,339</u>	<u>17,745</u>
Total liabilities and fund balances	<u>\$ 1,580,718</u>	<u>152,258</u>	<u>31,309</u>	<u>4,672</u>	<u>34,053</u>	<u>102,282</u>	<u>81,339</u>	<u>26,005</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ 2,819	-	425,395	250	3,129	62,807	-	48,458
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	2,819	-	-	552	516,082	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 2,819</u>	<u>-</u>	<u>428,214</u>	<u>250</u>	<u>3,129</u>	<u>63,359</u>	<u>516,082</u>	<u>48,458</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	-	50,460	-	-	-	109,364	-
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	355	-	-	-	-	406,718	-
Total liabilities	<u>-</u>	<u>355</u>	<u>50,460</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>516,082</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	2,819	-	377,754	250	3,129	63,359	-	48,458
Committed	-	-	-	-	-	-	-	-
Unassigned	-	(355)	-	-	-	-	-	-
Total fund balances	<u>2,819</u>	<u>(355)</u>	<u>377,754</u>	<u>250</u>	<u>3,129</u>	<u>63,359</u>	<u>-</u>	<u>48,458</u>
Total liabilities and fund balances	<u>\$ 2,819</u>	<u>-</u>	<u>428,214</u>	<u>250</u>	<u>3,129</u>	<u>63,359</u>	<u>516,082</u>	<u>48,458</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ -	-	10,174	5,049	-	82,144	18,772	488,198
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	48,379	-	-	870	3,644	15,750	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>48,379</u>	<u>10,174</u>	<u>5,049</u>	<u>870</u>	<u>85,788</u>	<u>34,522</u>	<u>488,198</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	7,063	-	-	1,290	1,636	-	83,313
Accrued payroll	-	4,628	-	-	-	-	1,000	-
Overdraft payable	-	28,292	-	-	3,992	-	-	-
Total liabilities	<u>-</u>	<u>39,983</u>	<u>-</u>	<u>-</u>	<u>5,282</u>	<u>1,636</u>	<u>1,000</u>	<u>83,313</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	8,396	10,174	5,049	-	84,152	33,522	404,885
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(4,412)	-	-	-
Total fund balances	<u>-</u>	<u>8,396</u>	<u>10,174</u>	<u>5,049</u>	<u>(4,412)</u>	<u>84,152</u>	<u>33,522</u>	<u>404,885</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>48,379</u>	<u>10,174</u>	<u>5,049</u>	<u>870</u>	<u>85,788</u>	<u>34,522</u>	<u>488,198</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ 9,397	3,868	-	20,807	94,725	121,307	-	25,122
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	7,133	-	2,920	-	-	-	266
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 9,397</u>	<u>11,001</u>	<u>-</u>	<u>23,727</u>	<u>94,725</u>	<u>121,307</u>	<u>-</u>	<u>25,388</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 614	-	-	312	346	-	-	-
Accrued payroll	-	1,737	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>614</u>	<u>1,737</u>	<u>-</u>	<u>312</u>	<u>346</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	8,783	9,264	-	23,415	94,379	121,307	-	25,388
Committed	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>8,783</u>	<u>9,264</u>	<u>-</u>	<u>23,415</u>	<u>94,379</u>	<u>121,307</u>	<u>-</u>	<u>25,388</u>
Total liabilities and fund balances	<u>\$ 9,397</u>	<u>11,001</u>	<u>-</u>	<u>23,727</u>	<u>94,725</u>	<u>121,307</u>	<u>-</u>	<u>25,388</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	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	\$ -	329,865	4,703	870,000	108,379	-	10,795	2,315
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	-	228	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ -</u>	<u>329,865</u>	<u>4,931</u>	<u>870,000</u>	<u>108,379</u>	<u>-</u>	<u>10,795</u>	<u>2,315</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	1,316	-	-	551	-	-	-
Accrued payroll	-	915	-	-	-	-	-	-
Overdraft payable	79	-	-	-	-	-	-	-
Total liabilities	<u>79</u>	<u>2,231</u>	<u>-</u>	<u>-</u>	<u>551</u>	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	327,634	4,931	870,000	107,828	-	10,795	2,315
Committed	-	-	-	-	-	-	-	-
Unassigned	(79)	-	-	-	-	-	-	-
Total fund balances	<u>(79)</u>	<u>327,634</u>	<u>4,931</u>	<u>870,000</u>	<u>107,828</u>	<u>-</u>	<u>10,795</u>	<u>2,315</u>
Total liabilities and fund balances	<u>\$ -</u>	<u>329,865</u>	<u>4,931</u>	<u>870,000</u>	<u>108,379</u>	<u>-</u>	<u>10,795</u>	<u>2,315</u>

Combining Balance Sheet  
November 30, 2025

	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
<u>Assets</u>								
Cash, deposits and investments	\$ 5,175,357	143,644	4,210	-	3,000	52,963	2,519	39,150
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	-	6,821	-	-	-	-	-	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 5,175,357</u>	<u>150,465</u>	<u>4,210</u>	<u>-</u>	<u>3,000</u>	<u>52,963</u>	<u>2,519</u>	<u>39,150</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ -	7,144	-	-	-	-	-	8,000
Accrued payroll	-	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>7,144</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,000</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	5,175,357	143,321	4,210	-	3,000	-	-	31,150
Committed	-	-	-	-	-	52,963	2,519	-
Unassigned	-	-	-	-	-	-	-	-
Total fund balances	<u>5,175,357</u>	<u>143,321</u>	<u>4,210</u>	<u>-</u>	<u>3,000</u>	<u>52,963</u>	<u>2,519</u>	<u>31,150</u>
Total liabilities and fund balances	<u>\$ 5,175,357</u>	<u>150,465</u>	<u>4,210</u>	<u>-</u>	<u>3,000</u>	<u>52,963</u>	<u>2,519</u>	<u>39,150</u>

Combining Balance Sheet  
November 30, 2025

	Special Revenue Funds							
	Judicial Facilities Construction Fund	EMA Hazard Mitigation Plan Fund	Domestic Violence Response Fund	Illinois Court Tech Modernization Fund	Fox Fiber Broadband Fund	Cooperative Police Assistance Team Fund	National Children's Alliance Fund	Officer Recruitment/ Retention Fund
<u>Assets</u>								
Cash, deposits and investments	\$ 571,539	-	854	-	3,750,000	-	-	111,200
Receivables:								
Due from State of Illinois	-	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-	-
Other receivables	17,483	-	92	-	-	25,000	13,572	-
Prepaid expenses	-	-	-	-	-	-	-	-
Total assets	<u>\$ 589,022</u>	<u>-</u>	<u>946</u>	<u>-</u>	<u>3,750,000</u>	<u>25,000</u>	<u>13,572</u>	<u>111,200</u>
<u>Liabilities and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 8,309	-	670	-	-	17,710	-	-
Accrued payroll	-	-	-	-	-	-	654	-
Overdraft payable	-	-	-	-	-	-	22,452	-
Total liabilities	<u>8,309</u>	<u>-</u>	<u>670</u>	<u>-</u>	<u>-</u>	<u>17,710</u>	<u>23,106</u>	<u>-</u>
Fund Balances:								
Non-spendable	-	-	-	-	-	-	-	-
Restricted	-	-	276	-	3,750,000	7,290	-	111,200
Committed	580,713	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(9,534)	-
Total fund balances	<u>580,713</u>	<u>-</u>	<u>276</u>	<u>-</u>	<u>3,750,000</u>	<u>7,290</u>	<u>(9,534)</u>	<u>111,200</u>
Total liabilities and fund balances	<u>\$ 589,022</u>	<u>-</u>	<u>946</u>	<u>-</u>	<u>3,750,000</u>	<u>25,000</u>	<u>13,572</u>	<u>111,200</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-1  
(CONTINUED)

Combining Balance Sheet  
November 30, 2025

	Special Revenue Funds		Capital Projects Funds				Debt Service Funds
	HHS IVCA Fund	Capital Improvement Fund	Animal Control	County Building Fund	Public Safety	Kendall Area	Administrative Debt Service Fund
			Capital Improvement Fund		Capital Improvement Fund	Transit Capital Improvement Fund	
<u>Assets</u>							
Cash, deposits and investments	\$ -	6,031,824	73,862	6,441,182	2,105,094	-	161,424
Receivables:							
Due from State of Illinois	-	-	-	-	-	-	-
Notes receivable	-	-	-	-	-	-	-
Other receivables	89,146	15,310	-	-	-	-	1,200
Prepaid expenses	-	-	-	-	-	-	-
Total assets	<u>\$ 89,146</u>	<u>6,047,134</u>	<u>73,862</u>	<u>6,441,182</u>	<u>2,105,094</u>	<u>-</u>	<u>162,624</u>
<u>Liabilities and Fund Balances</u>							
Liabilities:							
Accounts payable	\$ -	2,350	-	1,507,521	142,283	-	-
Accrued payroll	-	-	-	-	-	-	-
Overdraft payable	-	-	-	-	-	214,506	-
Total liabilities	<u>-</u>	<u>2,350</u>	<u>-</u>	<u>1,507,521</u>	<u>142,283</u>	<u>214,506</u>	<u>-</u>
Fund Balances:							
Non-spendable	-	-	-	-	-	-	-
Restricted	89,146	-	-	-	-	-	162,624
Committed	-	6,044,784	73,862	4,933,661	1,962,811	-	-
Unassigned	-	-	-	-	-	(214,506)	-
Total fund balances	<u>89,146</u>	<u>6,044,784</u>	<u>73,862</u>	<u>4,933,661</u>	<u>1,962,811</u>	<u>(214,506)</u>	<u>162,624</u>
Total liabilities and fund balances	<u>\$ 89,146</u>	<u>6,047,134</u>	<u>73,862</u>	<u>6,441,182</u>	<u>2,105,094</u>	<u>-</u>	<u>162,624</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	Special Revenue Funds							
	Totals	Animal Control Fund	County Bridge Fund	County Highway Fund	County Motor Fuel Tax Fund	Court Automation Fund	Economic Development Commission Fund	Extension Education Fund
Revenues:								
Property taxes	\$ 5,784,007	-	499,814	1,498,399	-	-	-	197,641
Intergovernmental revenue	15,853,945	-	597,755	31,828	4,550,451	-	6,000	-
Revenue from services, fines, and forfeitures	2,805,973	387,533	-	160,410	-	207,881	-	-
Interest	268,037	-	499	1,496	199,391	-	-	197
Other revenue	412,473	219	-	82,210	-	-	-	-
Total revenues	25,124,435	387,752	1,098,068	1,774,343	4,749,842	207,881	6,000	197,838
Expenditures:								
Current:								
General control and administration	10,132,472	-	-	-	-	-	-	-
Public safety	5,885,671	317,750	-	-	-	-	-	-
Judiciary and court related	689,595	-	-	-	-	7,460	-	-
County development	209,960	-	-	-	-	-	137,054	-
Corrections	105,210	-	-	-	-	-	-	-
Highways and bridges	5,173,008	-	764,980	1,654,192	2,432,560	-	-	-
Public health	601,356	-	-	-	-	-	-	-
Education	197,838	-	-	-	-	-	-	197,838
Debt service:								
Principal	190,000	-	-	-	-	-	-	-
Interest	66,760	-	-	-	-	-	-	-
Fiscal agent fees	475	-	-	-	-	-	-	-
Capital outlay	10,061,782	-	-	-	-	-	-	-
Total expenditures	33,314,127	317,750	764,980	1,654,192	2,432,560	7,460	137,054	197,838
Excess (deficiency) of revenues over (under) expenditures	(8,189,692)	70,002	333,088	120,151	2,317,282	200,421	(131,054)	-
Other financing sources (uses):								
Transfers in	15,023,326	-	-	5,084	-	-	220,000	-
Transfers out	(2,262,276)	(71,088)	-	(50,000)	-	(150,000)	(34,690)	-
Total other financing sources (uses)	12,761,050	(71,088)	-	(44,916)	-	(150,000)	185,310	-
Net change in fund balance	4,571,358	(1,086)	333,088	75,235	2,317,282	50,421	54,256	-
Fund balance (deficit), beginning of year	44,335,563	279,471	674,449	396,917	9,191,497	187,616	32,867	-
Fund balance (deficit), end of year	\$ 48,906,921	278,385	1,007,537	472,152	11,508,779	238,037	87,123	-

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	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	\$ -	1,535,861	1,096,883	519,067	-	30,157	-	-
Intergovernmental revenue	-	-	-	-	-	-	3,235	-
Revenue from services, fines, and forfeitures	9,620	-	-	-	261,177	-	42,292	35,083
Interest	-	1,534	1,095	521	-	30	-	-
Other revenue	-	26,969	-	-	-	-	-	-
Total revenues	9,620	1,564,364	1,097,978	519,588	261,177	30,187	45,527	35,083
Expenditures:								
Current:								
General control and administration	-	1,293,650	-	411,430	215,782	-	-	12,769
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	-	-	-	-	-	-	4,499	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	217,187	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	1,293,650	217,187	411,430	215,782	-	4,499	12,769
Excess (deficiency) of revenues over (under) expenditures	9,620	270,714	880,791	108,158	45,395	30,187	41,028	22,314
Other financing sources (uses):								
Transfers in	-	13,781	-	-	-	-	-	-
Transfers out	-	(5,084)	(880,420)	(83,131)	-	-	(10,000)	-
Total other financing sources (uses)	-	8,697	(880,420)	(83,131)	-	-	(10,000)	-
Net change in fund balance	9,620	279,411	371	25,027	45,395	30,187	31,028	22,314
Fund balance (deficit), beginning of year	169,707	1,765,631	-	662,588	349,662	794	18,476	10,348
Fund balance (deficit), end of year	\$ 179,327	2,045,042	371	687,615	395,057	30,981	49,504	32,662

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	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	\$ -	-	-	-	406,185	-	-	-
Intergovernmental revenue	-	-	-	-	-	-	-	-
Revenue from services, fines, and forfeitures	705	127,799	986	2,490	-	-	-	19,430
Interest	-	-	-	-	405	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	705	127,799	986	2,490	406,590	-	-	19,430
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-
Judiciary and court related	30,068	122,580	19,682	1,152	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	335,320	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	30,068	122,580	19,682	1,152	335,320	-	-	-
Excess (deficiency) of revenues over (under) expenditures	(29,363)	5,219	(18,696)	1,338	71,270	-	-	19,430
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(15,650)	(20,654)	-	-	(71,000)	-	-	-
Total other financing sources (uses)	(15,650)	(20,654)	-	-	(71,000)	-	-	-
Net change in fund balance	(45,013)	(15,435)	(18,696)	1,338	270	-	-	19,430
Fund balance (deficit), beginning of year	45,013	570,275	54,466	70,452	-	6,125	3,830	51,356
Fund balance (deficit), end of year	\$ -	554,840	35,770	71,790	270	6,125	3,830	70,786

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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	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	-	-	-	-	-	-	4,386	-
Revenue from services, fines, and forfeitures	207,547	113,479	523,890	81,032	-	37,263	-	20,820
Interest	-	-	-	-	-	-	45	-
Other revenue	-	-	-	-	3,382	-	-	-
Total revenues	207,547	113,479	523,890	81,032	3,382	37,263	4,431	20,820
Expenditures:								
Current:								
General control and administration	-	-	478,299	69,753	-	-	5,011	-
Public safety	-	-	-	-	-	18,564	-	-
Judiciary and court related	89,637	70,161	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	27,902	-	-	-	-	-
Total expenditures	89,637	70,161	506,201	69,753	-	18,564	5,011	-
Excess (deficiency) of revenues over (under) expenditures	117,910	43,318	17,689	11,279	3,382	18,699	(580)	20,820
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(88,330)	-	(122,979)	-	-	-	-	-
Total other financing sources (uses)	(88,330)	-	(122,979)	-	-	-	-	-
Net change in fund balance	29,580	43,318	(105,290)	11,279	3,382	18,699	(580)	20,820
Fund balance (deficit), beginning of year	342,239	39,650	1,475,466	67,205	81,462	75,720	5,400	261,841
Fund balance (deficit), end of year	\$ 371,819	82,968	1,370,176	78,484	84,844	94,419	4,820	282,661

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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November 30, 2025

	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	-	-	-	-	-	16,760	-	-
Revenue from services, fines, and forfeitures	-	-	-	273,546	-	-	-	-
Interest	-	-	-	-	23,764	-	-	-
Other revenue	-	70,259	13,000	-	-	-	-	176,460
<b>Total revenues</b>	<b>-</b>	<b>70,259</b>	<b>13,000</b>	<b>273,546</b>	<b>23,764</b>	<b>16,760</b>	<b>-</b>	<b>176,460</b>
Expenditures:								
Current:								
General control and administration	-	-	-	273,546	-	-	-	-
Public safety	-	-	-	-	53,829	-	-	83,016
Judiciary and court related	-	75,664	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	321,276	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>-</b>	<b>75,664</b>	<b>-</b>	<b>273,546</b>	<b>53,829</b>	<b>-</b>	<b>321,276</b>	<b>83,016</b>
Excess (deficiency) of revenues over (under) expenditures	-	(5,405)	13,000	-	(30,065)	16,760	(321,276)	93,444
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	150,000	-
Transfers out	-	-	(12,000)	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>(12,000)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>150,000</b>	<b>-</b>
Net change in fund balance	-	(5,405)	1,000	-	(30,065)	16,760	(171,276)	93,444
Fund balance (deficit), beginning of year	-	29,615	310,969	-	82,933	13,875	405,779	503,745
Fund balance (deficit), end of year	\$ -	<u>24,210</u>	<u>311,969</u>	<u>-</u>	<u>52,868</u>	<u>30,635</u>	<u>234,503</u>	<u>597,189</u>

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
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	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	-	57,694	29,901	1,179	3,059	41,321	12,851	-
Interest	14,179	-	-	-	-	-	-	-
Other revenue	465	-	-	-	-	-	-	23,778
Total revenues	14,644	57,694	29,901	1,179	3,059	41,321	12,851	23,778
Expenditures:								
Current:								
General control and administration	-	-	14,510	-	-	-	-	-
Public safety	-	-	-	-	802	18,867	17,223	33,222
Judiciary and court related	-	11,216	-	-	-	-	-	-
County development	72,906	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	72,906	11,216	14,510	-	802	18,867	17,223	33,222
Excess (deficiency) of revenues over (under) expenditures	(58,262)	46,478	15,391	1,179	2,257	22,454	(4,372)	(9,444)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	(220,000)	(15,000)	-	-	-	-	-	-
Total other financing sources (uses)	(220,000)	(15,000)	-	-	-	-	-	-
Net change in fund balance	(278,262)	31,478	15,391	1,179	2,257	22,454	(4,372)	(9,444)
Fund balance (deficit), beginning of year	1,837,572	119,831	15,285	3,493	31,796	79,828	85,711	27,189
Fund balance (deficit), end of year	\$ 1,559,310	151,309	30,676	4,672	34,053	102,282	81,339	17,745

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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November 30, 2025

	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	-	2,246	-	-	-	-	2,989,598	62,658
Revenue from services, fines, and forfeitures	2,750	-	46,484	-	4,500	8,393	-	-
Interest	-	-	14,522	-	132	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	2,750	2,246	61,006	-	4,632	8,393	2,989,598	62,658
Expenditures:								
Current:								
General control and administration	-	911	-	-	-	-	-	235,005
Public safety	-	-	-	-	7,685	-	2,989,598	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	104,745	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	911	104,745	-	7,685	-	2,989,598	235,005
Excess (deficiency) of revenues over (under) expenditures	2,750	1,335	(43,739)	-	(3,053)	8,393	-	(172,347)
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	2,750	1,335	(43,739)	-	(3,053)	8,393	-	(172,347)
Fund balance (deficit), beginning of year	69	(1,690)	421,493	250	6,182	54,966	-	220,805
Fund balance (deficit), end of year	\$ 2,819	(355)	377,754	250	3,129	63,359	-	48,458

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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November 30, 2025

	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	-	214,204	30	-	-	-	63,500	-
Revenue from services, fines, and forfeitures	15	-	-	-	32,453	25,615	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	15	214,204	30	-	32,453	25,615	63,500	-
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	46,712	-	177,626
Public safety	-	-	-	-	36,616	-	-	-
Judiciary and court related	-	204,061	-	-	-	-	51,752	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	-	204,061	-	-	36,616	46,712	51,752	177,626
Excess (deficiency) of revenues over (under) expenditures	15	10,143	30	-	(4,163)	(21,097)	11,748	(177,626)
Other financing sources (uses):								
Transfers in	-	11,667	-	-	-	-	-	-
Transfers out	(45)	(23,816)	-	-	-	-	-	(370,000)
Total other financing sources (uses)	(45)	(12,149)	-	-	-	-	-	(370,000)
Net change in fund balance	(30)	(2,006)	30	-	(4,163)	(21,097)	11,748	(547,626)
Fund balance (deficit), beginning of year	30	10,402	10,144	5,049	(249)	105,249	21,774	952,511
Fund balance (deficit), end of year	\$ -	8,396	10,174	5,049	(4,412)	84,152	33,522	404,885

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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	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	-	37,861	-	2,920	-	83,449	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	5,066
Interest	-	-	-	-	-	42	-	-
Other revenue	1,731	-	-	-	-	-	-	-
Total revenues	1,731	37,861	-	2,920	-	83,491	-	5,066
Expenditures:								
Current:								
General control and administration	-	-	-	-	346	-	965	-
Public safety	-	32,678	-	12,345	-	-	-	-
Judiciary and court related	1,663	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	100	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	1,663	32,678	100	12,345	346	-	965	-
Excess (deficiency) of revenues over (under) expenditures	68	5,183	(100)	(9,425)	(346)	83,491	(965)	5,066
Other financing sources (uses):								
Transfers in	-	-	-	-	-	(90,000)	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	(90,000)	-	-
Net change in fund balance	68	5,183	(100)	(9,425)	(346)	(6,509)	(965)	5,066
Fund balance (deficit), beginning of year	8,715	4,081	100	32,840	94,725	127,816	965	20,322
Fund balance (deficit), end of year	\$ 8,783	9,264	-	23,415	94,379	121,307	-	25,388

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
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	Special Revenue Funds							Coroner SUDORS Grant Fund
	Family Violence Coord. Council Grant Fund	Mental Health Treatment Court Fund	Public Defender Records Automation Fund	27th Payroll Fund	Sheriff IL Medical Assistance Recovery Fund	IDOT CPS Grant Fund	Illinois Gaming Law Enforcement Fund	
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	41,478	-	-	-	-	-	-	1,197
Revenue from services, fines, and forfeitures	-	-	3,777	-	-	-	132	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	41,478	-	3,777	-	-	-	132	1,197
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	450
Public safety	39,126	-	-	-	8,759	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	465	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	48,749	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	39,126	48,749	-	-	8,759	465	-	450
Excess (deficiency) of revenues over (under) expenditures	2,352	(48,749)	3,777	-	(8,759)	(465)	132	747
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	(6,198)	(12,191)	-	-	-	-	-
Total other financing sources (uses)	-	(6,198)	(12,191)	-	-	-	-	-
Net change in fund balance	2,352	(54,947)	(8,414)	-	(8,759)	(465)	132	747
Fund balance (deficit), beginning of year	(2,431)	382,581	13,345	870,000	116,587	465	10,663	1,568
Fund balance (deficit), end of year	\$ (79)	327,634	4,931	870,000	107,828	-	10,795	2,315

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	Special Revenue Funds							
	Health Care	Sheriff	Sheriff	Bullet Proof	State	Payroll	HRA	Historic
	Benefit Fund	Electronic Home Monitoring Fund	Equitable Sharing Program Fund	Vest Partnership Grant Fund	Stipend Fund	Clearing Fund	Fund	Preservation Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	2,042,747	94,473	1	203	32,000	-	-	-
Revenue from services, fines, and forfeitures	-	-	-	-	-	17,434	-	-
Interest	-	-	-	-	-	-	68	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	2,042,747	94,473	1	203	32,000	17,434	68	-
Expenditures:								
Current:								
General control and administration	6,885,788	-	-	-	-	-	1,919	8,000
Public safety	-	23,519	6,309	203	29,000	-	-	-
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	-	-	-	-	-	-	-	-
Total expenditures	6,885,788	23,519	6,309	203	29,000	-	1,919	8,000
Excess (deficiency) of revenues over (under) expenditures	(4,843,041)	70,954	(6,308)	-	3,000	17,434	(1,851)	(8,000)
Other financing sources (uses):								
Transfers in	4,781,424	-	-	-	-	-	-	13,200
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	4,781,424	-	-	-	-	-	-	13,200
Net change in fund balance	(61,617)	70,954	(6,308)	-	3,000	17,434	(1,851)	5,200
Fund balance (deficit), beginning of year	5,236,974	72,367	10,518	-	-	35,529	4,370	25,950
Fund balance (deficit), end of year	\$ 5,175,357	143,321	4,210	-	3,000	52,963	2,519	31,150

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	Special Revenue Funds							
	Judicial Facilities Construction Fund	EMA Hazard Mitigation Plan	Domestic Violence Response Fund	Illinois Court Tech Modernization Fund	Fox Fiber Broadband Fund	Cooperative Police Assistance Team Fund	National Children's Alliance Fund	Officer Recruitment/ Retention Fund
Revenues:								
Property taxes	\$ -	-	-	-	-	-	-	-
Intergovernmental revenue	252,835	-	92	451,139	3,750,000	25,000	20,110	205,200
Revenue from services, fines, and forfeitures	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Other revenue	-	-	-	-	-	-	-	-
Total revenues	252,835	-	92	451,139	3,750,000	25,000	20,110	205,200
Expenditures:								
Current:								
General control and administration	-	-	-	-	-	-	-	-
Public safety	-	-	24,816	-	-	-	29,644	94,000
Judiciary and court related	-	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-	-
Debt service:								
Principal	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
Fiscal agent fees	-	-	-	-	-	-	-	-
Capital outlay	45,438	-	-	451,139	-	17,710	-	-
Total expenditures	45,438	-	24,816	451,139	-	17,710	29,644	94,000
Excess (deficiency) of revenues over (under) expenditures	207,397	-	(24,724)	-	3,750,000	7,290	(9,534)	111,200
Other financing sources (uses):								
Transfers in	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-
Total other financing sources (uses)	-	-	-	-	-	-	-	-
Net change in fund balance	207,397	-	(24,724)	-	3,750,000	7,290	(9,534)	111,200
Fund balance (deficit), beginning of year	373,316	-	25,000	-	-	-	-	-
Fund balance (deficit), end of year	\$ 580,713	-	276	-	3,750,000	7,290	(9,534)	111,200

COUNTY OF KENDALL, ILLINOIS  
NON-MAJOR GOVERNMENTAL FUNDS

SCHEDULE C-2  
(CONTINUED)

Combining Statement of Revenues,  
Expenditures, and Changes in Fund Balances  
November 30, 2025

	Special Revenue Funds		Capital Projects Funds				Debt Service Funds
	HHS IVCA Fund	Capital Improvement Fund	Animal Control	County Building Fund	Public Safety	Kendall Area	Administrative Debt Service Fund
			Capital Improvement Fund		Capital Improvement Fund	Transit Capital Improvement Fund	
Revenues:							
Property taxes	\$ -	-	-	-	-	-	-
Intergovernmental revenue	89,146	168,938	-	12,505	-	-	-
Revenue from services, fines, and forfeitures	-	-	366	-	-	-	-
Interest	-	-	-	-	-	-	10,117
Other revenue	-	-	-	-	-	-	14,000
<b>Total revenues</b>	<b>89,146</b>	<b>168,938</b>	<b>366</b>	<b>12,505</b>	<b>-</b>	<b>-</b>	<b>24,117</b>
Expenditures:							
Current:							
General control and administration	-	-	-	-	-	-	-
Public safety	-	-	-	-	2,008,100	-	-
Judiciary and court related	-	-	-	-	-	-	-
County development	-	-	-	-	-	-	-
Corrections	-	-	-	-	-	-	-
Highways and bridges	-	-	-	-	-	-	-
Public health	-	-	-	-	-	-	-
Education	-	-	-	-	-	-	-
Debt service:							
Principal	-	-	-	-	-	-	190,000
Interest	-	-	-	-	-	-	66,760
Fiscal agent fees	-	-	-	-	-	-	475
Capital outlay	-	85,257	33,446	8,906,288	280,096	214,506	-
<b>Total expenditures</b>	<b>-</b>	<b>85,257</b>	<b>33,446</b>	<b>8,906,288</b>	<b>2,288,196</b>	<b>214,506</b>	<b>257,235</b>
Excess (deficiency) of revenues over (under) expenditures	89,146	83,681	(33,080)	(8,893,783)	(2,288,196)	(214,506)	(233,118)
Other financing sources (uses):							
Transfers in	-	3,110,405	45,000	2,995,405	3,525,000	-	242,360
Transfers out	-	-	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>3,110,405</b>	<b>45,000</b>	<b>2,995,405</b>	<b>3,525,000</b>	<b>-</b>	<b>242,360</b>
Net change in fund balance	89,146	3,194,086	11,920	(5,898,378)	1,236,804	(214,506)	9,242
Fund balance (deficit), beginning of year	-	2,850,698	61,942	10,832,039	726,007	-	153,382
<b>Fund balance (deficit), end of year</b>	<b>\$ 89,146</b>	<b>6,044,784</b>	<b>73,862</b>	<b>4,933,661</b>	<b>1,962,811</b>	<b>(214,506)</b>	<b>162,624</b>

**COUNTY OF KENDALL, ILLINOIS  
ANIMAL CONTROL FUND**

SCHEDULE C-3=

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)**

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>Revenues:</b>				
Revenues from services, fines, and forfeitures:				
Tags and claims	\$ 320,000	320,000	296,715	272,786
Fines and fees	50,000	50,000	76,308	76,670
Intact registration fee	13,000	13,000	14,510	16,431
Total revenues from services, fines, and forfeitures	383,000	383,000	387,533	365,887
Other revenue:				
Donations	5,100	5,100	219	40,635
Total other revenues	5,100	5,100	219	40,635
Total revenues	388,100	388,100	387,752	406,522
<b>Expenditures:</b>				
Salaries:				
Administrator	15,000	15,000	14,062	12,508
Other	-	-	-	104,371
Warden	70,000	70,000	70,000	63,278
Part Time	93,444	93,444	84,985	-
Full Time	38,613	38,613	39,385	-
Assistant Warden	47,590	47,590	50,665	45,898
Overtime	510	510	18	157
Supplies	1,500	1,500	918	1,080
Postage	1,600	1,600	1,012	914
Vehicle expense / gas	1,600	1,600	3,234	-
Equipment	4,000	6,105	9,614	4,483
Observation and disposal	750	750	2,928	532
Contractual services	6,000	6,300	6,300	5,760
Refunds	500	500	-	-
Training	2,500	2,500	995	2,354
Telephone / pager	1,200	1,200	993	1,015
Microchip	1,850	3,850	3,575	1,890
Transportation, board care	8,100	25,100	25,506	8,114
Volunteers / public relations	1,000	1,000	512	551
Rabies tags	2,500	2,500	2,511	2,422
Uniforms	750	750	537	324
Total expenditures	299,007	320,412	317,750	255,651
Excess (deficiency) of revenues over (under) expenditures	89,093	67,688	70,002	150,871

COUNTY OF KENDALL, ILLINOIS  
ANIMAL CONTROL FUND

SCHEDULE C-3  
(CONTINUED)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ -	-	-	(10,000)
Building Fund	(15,000)	(15,000)	(15,000)	(15,000)
Health Care	(22,781)	(22,781)	(22,085)	(20,354)
IMRF and Social Security Fund	(37,168)	(37,168)	(34,003)	(29,445)
Total other financing sources (uses)	(74,949)	(74,949)	(71,088)	(74,799)
Net change in fund balance	\$ 14,144	(7,261)	(1,086)	76,072
Fund balance, beginning of year			279,471	203,399
Fund balance, end of year			\$ 278,385	279,471

COUNTY OF KENDALL, ILLINOIS  
COUNTY BRIDGE FUND

SCHEDULE C-4

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 500,000	500,000	499,814	499,573
Intergovernmental:				
Township bridge reimbursement	692,000	692,000	597,755	88,353
Interest	500	500	499	618
Total revenues	<u>1,192,500</u>	<u>1,192,500</u>	<u>1,098,068</u>	<u>588,544</u>
Expenditures:				
Township bridge program	600,000	650,000	622,899	-
Construction of bridges	<u>959,000</u>	<u>959,000</u>	<u>142,081</u>	<u>426,028</u>
Total expenditures	<u>1,559,000</u>	<u>1,609,000</u>	<u>764,980</u>	<u>426,028</u>
Net change in fund balance	<u>\$ (366,500)</u>	<u>(416,500)</u>	333,088	162,516
Fund balance, beginning of year			<u>674,449</u>	<u>511,933</u>
Fund balance, end of year			<u>\$ 1,007,537</u>	<u>674,449</u>

COUNTY OF KENDALL, ILLINOIS  
COUNTY HIGHWAY FUND

SCHEDULE C-5=

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>Revenues:</b>				
Property taxes	\$ 1,500,000	1,500,000	1,498,399	1,498,303
Intergovernmental - federal salary reimb.	71,300	71,300	31,828	138,115
Revenues from services, fines, and forfeitures:				
Engineering fees	75,000	75,000	81,050	91,819
Overweight permits	60,000	60,000	79,360	70,300
Other revenue - miscellaneous	50,000	50,000	82,210	58,584
Interest	-	-	1,496	1,854
<b>Total revenues</b>	<b>1,756,300</b>	<b>1,756,300</b>	<b>1,774,343</b>	<b>1,858,975</b>
<b>Expenditures:</b>				
Salaries:				
Superintendent	141,400	146,319	146,830	138,784
Other	937,640	937,640	878,258	877,043
Overtime	75,000	75,000	52,011	63,037
Temporary salaries	60,000	60,000	49,458	24,528
Utilities	1,500	1,500	1,606	2,648
Cellular phones	3,000	3,000	2,582	2,554
Mileage	4,500	4,500	3,407	3,907
Office supplies	3,500	3,500	3,429	2,306
Freight and postage	1,000	1,000	372	474
Equipment and maintenance	150,000	150,000	166,794	227,240
Building and grounds maintenance	100,000	100,000	39,451	37,181
Dues and conferences	5,000	5,000	5,466	6,657
Gasoline and oil	125,000	125,000	83,493	94,642
Street lights and maintenance	42,000	42,000	39,885	38,110
Highway maintenance material	50,000	100,000	90,614	71,994
Traffic signal maintenance	25,000	50,000	65,318	44,911
Sign supplies	40,000	40,000	19,508	40,085
Clothing allowance	4,000	4,000	4,000	3,500
Community outreach	1,500	1,500	476	411
Engineering supplies	5,000	5,000	1,234	4,650
<b>Total expenditures</b>	<b>1,775,040</b>	<b>1,854,959</b>	<b>1,654,192</b>	<b>1,684,662</b>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Excess (deficiency) of revenues over (under) expenditures	\$ (18,740)	(98,659)	120,151	174,313
Other financing sources (uses):				
Transfers in:				
Liability Insurance Fund	-	-	5,084	-
Transfers out:				
Health Care Fund	(50,000)	(50,000)	(50,000)	(50,000)
Total other financing sources (uses)	(50,000)	(50,000)	(44,916)	(50,000)
Net change in fund balance	\$ (68,740)	(148,659)	75,235	124,313
Fund balance, beginning of year			396,917	272,604
Fund balance, end of year			\$ 472,152	396,917

COUNTY OF KENDALL, ILLINOIS  
COUNTY MOTOR FUEL TAX FUND

SCHEDULE C-6

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
State allotments	\$ 3,000,000	3,000,000	3,248,406	3,147,563
County consolidated program	516,000	516,000	535,645	527,474
State reimbursement	-	-	766,400	-
Interest	100,000	100,000	199,391	196,959
Total revenues	<u>3,616,000</u>	<u>3,616,000</u>	<u>4,749,842</u>	<u>3,871,996</u>
Expenditures:				
Road construction and maintenance	3,250,000	3,250,000	2,432,560	1,771,371
Total expenditures	<u>3,250,000</u>	<u>3,250,000</u>	<u>2,432,560</u>	<u>1,771,371</u>
Net change in fund balance	<u>\$ 366,000</u>	<u>366,000</u>	2,317,282	2,100,625
Fund balance, beginning of year			<u>9,191,497</u>	<u>7,090,872</u>
Fund balance, end of year			<u>\$ 11,508,779</u>	<u>9,191,497</u>

COUNTY OF KENDALL, ILLINOIS  
 COURT AUTOMATION FUND

SCHEDULE C-7

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 150,000	150,000	207,881	183,364
Total revenues	150,000	150,000	207,881	183,364
Expenditures:				
Court automation costs	25,000	25,000	7,460	-
Total expenditures	25,000	25,000	7,460	-
Excess (deficiency) of revenues over (under) expenditures	125,000	125,000	200,421	183,364
Other financing sources (uses):				
Transfers out:				
General Fund	(150,000)	(150,000)	(150,000)	(125,000)
Total other financing sources (uses)	(150,000)	(150,000)	(150,000)	(125,000)
Net change in fund balance	\$ (25,000)	(25,000)	50,421	58,364
Fund balance, beginning of year			187,616	129,252
Fund balance, end of year			\$ 238,037	187,616

COUNTY OF KENDALL, ILLINOIS  
 ECONOMIC DEVELOPMENT COMMISSION FUND

SCHEDULE C-8

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>Revenues:</b>				
Intergovernmental - grant revenues	\$ 1,300	1,300	6,000	1,000
Total revenues	1,300	1,300	6,000	1,000
<b>Expenditures:</b>				
Salaries	130,000	130,000	114,331	123,838
Mileage	750	750	175	124
Supplies	200	200	47	71
Postage	200	200	4	24
Dues	15,000	15,000	14,451	12,092
Conferences	8,500	8,500	172	1,060
Travel	2,000	2,000	382	-
Advertising and publicity	9,300	9,300	35	100
Cellular Phones	540	540	502	568
Training	2,000	2,000	1,596	1,399
Miscellaneous	1,800	5,800	5,359	530
Total expenditures	170,290	174,290	137,054	139,806
Excess (deficiency) of revenues over (under) expenditures	(168,990)	(172,990)	(131,054)	(138,806)
<b>Other financing sources (uses):</b>				
Transfers in:				
Restricted Economic Development Grant Fund	220,000	220,000	220,000	180,000
Transfers out:				
IMRF	(8,372)	(8,372)	(3,446)	(4,234)
SSI	(9,945)	(9,945)	(4,484)	(5,508)
Healthcare	(26,257)	(26,257)	(26,760)	(26,740)
Total other financing sources (uses)	175,426	175,426	185,310	143,518
Net change in fund balance	\$ 6,436	2,436	54,256	4,712
Fund balance, beginning of year			32,867	28,155
Fund balance, end of year			\$ 87,123	32,867

COUNTY OF KENDALL, ILLINOIS  
EXTENSION EDUCATION FUND

SCHEDULE C-9

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 197,863	197,863	197,641	192,100
Interest	-	-	197	237
Total revenues	197,863	197,863	197,838	192,337
Expenditures:				
Distributions to Kendall County Extension	197,863	197,863	197,838	192,337
Total expenditures	197,863	197,863	197,838	192,337
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  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees from tax sale	\$ 10,000	10,000	9,620	11,660
Total revenues	10,000	10,000	9,620	11,660
Expenditures:	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 5,000	5,000	9,620	11,660
Fund balance, beginning of year			169,707	158,047
Fund balance, end of year			\$ 179,327	169,707

COUNTY OF KENDALL, ILLINOIS  
LIABILITY INSURANCE FUND

SCHEDULE C-11

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 1,537,565	1,537,565	1,535,861	1,343,863
Other revenue - miscellaneous	50,000	50,000	26,969	12,070
Interest	10	10	1,534	1,660
Total revenues	<u>1,587,575</u>	<u>1,587,575</u>	<u>1,564,364</u>	<u>1,357,593</u>
Expenditures:				
Other expenditures	350,000	350,000	72,136	51,431
Liability insurance program	505,000	505,000	310,000	490,000
Broker fee expense	51,450	51,450	36,750	49,000
Insurance premiums and claims	936,874	936,874	874,764	882,494
Total expenditures	<u>1,843,324</u>	<u>1,843,324</u>	<u>1,293,650</u>	<u>1,472,925</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(255,749)</u>	<u>(255,749)</u>	<u>270,714</u>	<u>(115,332)</u>
Other financing sources (uses):				
Transfers out:				
Highway Fund	-	-	(5,084)	-
Transfers in:				
Kendall Area Transit Fund	7,166	7,166	7,166	7,166
Veterans' Assistance Commission Fund	6,615	6,615	6,615	6,615
Total other financing sources (uses)	<u>13,781</u>	<u>13,781</u>	<u>8,697</u>	<u>13,781</u>
Net change in fund balance	<u>\$ (241,968)</u>	<u>(241,968)</u>	279,411	(101,551)
Fund balance, beginning of year			<u>1,765,631</u>	<u>1,867,182</u>
Fund balance, end of year			<u>\$ 2,045,042</u>	<u>1,765,631</u>

COUNTY OF KENDALL, ILLINOIS  
COMMUNITY 708 MENTAL HEALTH FUND

SCHEDULE C-12

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>Revenues:</b>				
Property taxes	\$ 1,098,107	1,098,107	1,096,883	1,043,738
Interest	-	-	1,095	1,290
Total revenues	<u>1,098,107</u>	<u>1,098,107</u>	<u>1,097,978</u>	<u>1,045,028</u>
<b>Expenditures:</b>				
A.I.D.	17,949	17,949	17,949	-
Open Door	28,719	28,719	28,719	29,561
Mutual Ground	22,437	22,437	22,437	10,839
Operating expense	500	500	-	-
CASA-Kendall County	-	-	-	4,430
Family Counseling	116,671	116,671	116,671	98,503
NAMI	17,949	17,949	17,949	19,707
Senior Services	8,975	8,975	8,975	4,928
Kendall County Problem Solving Ct	11,667	-	-	-
Oswegoland Seniors Inc.	4,487	4,487	4,487	10,839
Day One Network	-	-	-	7,883
Total expenditures	<u>229,354</u>	<u>217,687</u>	<u>217,187</u>	<u>186,690</u>
Excess (deficiency) of revenues over (under) expenditures	<u>868,753</u>	<u>880,420</u>	<u>880,791</u>	<u>858,338</u>
<b>Other financing sources (uses):</b>				
Transfers out:				
Adult Redeploy	-	(11,667)	(11,667)	(12,810)
Health and Human Services Fund	(868,753)	(868,753)	(868,753)	(845,528)
Total other financing sources (uses)	<u>(868,753)</u>	<u>(880,420)</u>	<u>(880,420)</u>	<u>(858,338)</u>
Net change in fund balance	<u>\$ -</u>	<u>-</u>	<u>371</u>	<u>-</u>
Fund balance, beginning of year			<u>-</u>	<u>-</u>
Fund balance, end of year			<u>\$ 371</u>	<u>-</u>

COUNTY OF KENDALL, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-13

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 519,287	519,287	519,067	512,005
Interest	-	-	521	632
Total revenues	519,287	519,287	519,588	512,637
Expenditures:				
Salaries:				
Superintendent	81,682	81,682	84,016	88,643
Admin assistant	49,968	49,968	92,738	47,181
Outreach coordinator	65,807	65,807	58,339	47,984
Other	58,393	90,393	33,846	-
Drivers	40,000	40,000	51,674	44,608
Trainee	50,000	50,000	15,375	49,985
Workman's comp	1,365	1,365	-	-
State unemployment contribution	3,000	3,000	-	16,083
Office Expense	1,500	1,500	2,421	979
Report fee and membership	500	500	514	350
Training	1,800	1,800	2,079	1,549
Professional services	2,000	2,000	1,734	2,782
Equipment maintenance	2,000	2,000	3,842	3,598
Fuel	6,400	6,400	4,005	4,328
Computer software	4,000	4,000	2,766	1,267
Mental health	2,000	2,000	1,930	1,059
Veterans' relief	35,000	35,000	28,429	26,100
Utility assistance	500	500	228	656
Food assistance	11,000	11,000	11,000	10,000
Veterans/widow emergency assistance	2,500	2,500	459	2,947
Advertising	3,000	3,000	2,942	8,860
Insurance Bonds	75	75	75	75
Vehicles - I-Pass	1,000	1,000	560	640
Vehicles maintenance	5,000	5,000	1,359	5,286
Legal fees	25,000	25,000	120	-
Equipment and furniture	100	100	-	-
Cellular phones	3,200	3,200	3,678	3,245
Lodging and meal allowance	5,000	5,000	5,279	3,500
Mileage	2,000	2,000	697	52
Certification and continuing education	1,200	1,200	1,100	1,339
Travel	1,000	1,000	225	1,329
Total expenditures	465,990	497,990	411,430	374,425
Excess (deficiency) of revenues over (under) expenditures	53,297	21,297	108,158	138,212

COUNTY OF KENDALL, ILLINOIS  
VETERANS' ASSISTANCE COMMISSION FUND

SCHEDULE C-13  
(Continued)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Other financing sources (uses):				
Transfers out:				
General Fund	\$ -	-	-	(14,118)
Social Security Fund	(25,472)	(25,472)	(23,621)	(21,292)
Health Care Fund	(71,210)	(71,210)	(52,895)	(44,500)
Vehicle Insurance Fund	(6,615)	(6,615)	(6,615)	(6,615)
Total other financing sources (uses)	<u>(103,297)</u>	<u>(103,297)</u>	<u>(83,131)</u>	<u>(86,525)</u>
Net change in fund balance	<u>\$ (50,000)</u>	<u>(82,000)</u>	25,027	51,687
Fund balance, beginning of year			<u>662,588</u>	<u>610,901</u>
Fund balance, end of year			<u>\$ 687,615</u>	<u>662,588</u>

COUNTY OF KENDALL, ILLINOIS  
 RECORDER'S DOCUMENT STORAGE FUND

SCHEDULE C-14

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Document storage fees	\$ 209,000	209,000	261,177	197,495
Total revenues	209,000	209,000	261,177	197,495
Expenditures:				
Salaries	121,088	128,088	126,632	122,148
Document storage expenditures	100,000	100,000	89,150	119,110
Total expenditures	221,088	228,088	215,782	241,258
Net change in fund balance	\$ (12,088)	(19,088)	45,395	(43,763)
Fund balance, beginning of year			349,662	393,425
Fund balance, end of year			\$ 395,057	349,662

COUNTY OF KENDALL, ILLINOIS  
TUBERCULOSIS FUND

SCHEDULE C-15

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 30,000	30,000	30,157	30,336
Interest Income	-	-	30	37
Total revenues	30,000	30,000	30,187	30,373
Expenditures:				
Public health services	30,000	30,000	-	40,656
Total expenditures	30,000	30,000	-	40,656
Excess (deficiency) of revenues over (under) expenditures	-	-	30,187	(10,283)
Net change in fund balance	\$ -	-	30,187	(10,283)
Fund balance, beginning of year			794	11,077
Fund balance, end of year			\$ 30,981	794

COUNTY OF KENDALL, ILLINOIS  
CHILD SUPPORT COLLECTION FUND

SCHEDULE C-16

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 40,000	40,000	42,292	40,137
Intergovernmental revenue:				
State interface funding	4,500	4,500	3,235	3,696
Total revenues	<u>44,500</u>	<u>44,500</u>	<u>45,527</u>	<u>43,833</u>
Expenditures:				
Postage	2,000	2,000	1,553	1,158
Office supplies	2,000	2,000	-	-
Equipment maintenance	15,000	15,000	2,946	-
Miscellaneous	15,000	15,000	-	14,605
Total expenditures	<u>34,000</u>	<u>34,000</u>	<u>4,499</u>	<u>15,763</u>
Excess (deficiency) of revenues over (under) expenditures	<u>10,500</u>	<u>10,500</u>	<u>41,028</u>	<u>28,070</u>
Other financing sources (uses):				
Transfers out:				
General Fund	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(20,000)</u>
Total other financing sources (uses)	<u>(10,000)</u>	<u>(10,000)</u>	<u>(10,000)</u>	<u>(20,000)</u>
Net change in fund balance	<u>\$ 500</u>	<u>500</u>	31,028	8,070
Fund balance, beginning of year			<u>18,476</u>	<u>10,406</u>
Fund balance, end of year			<u>\$ 49,504</u>	<u>18,476</u>

COUNTY OF KENDALL, ILLINOIS  
 LAW ENFORCEMENT OPERATIONS SUPPORT FUND

SCHEDULE C-17

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected	\$ 16,240	16,240	35,083	2,582
Expenditures:				
Miscellaneous	12,190	12,790	12,769	8,135
Total expenditures	12,190	12,790	12,769	8,135
Net change in fund balance	<u>\$ 4,050</u>	<u>3,450</u>	22,314	(5,553)
Fund balance, beginning of year			10,348	15,901
Fund balance, end of year			<u>\$ 32,662</u>	<u>10,348</u>

COUNTY OF KENDALL, ILLINOIS  
 COURT SECURITY FUND

SCHEDULE C-18

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	705	2,284
Total revenues	-	-	705	2,284
Expenditures:				
Court security expenditures	14,675	14,675	8,695	29,388
Overtime	17,000	17,000	21,373	22,693
Total expenditures	31,675	31,675	30,068	52,081
Excess (deficiency) of revenues over (under) expenditures	(31,675)	(31,675)	(29,363)	(49,797)
Other financing sources (uses):				
Transfers out:				
General Fund	(18,630)	(18,630)	(15,650)	(23,368)
Total other financing sources (uses)	(18,630)	(18,630)	(15,650)	(23,368)
Net change in fund balance	<u>\$ (50,305)</u>	<u>(50,305)</u>	(45,013)	(73,165)
Fund balance, beginning of year			45,013	118,178
Fund balance, end of year			<u>\$ -</u>	<u>45,013</u>

COUNTY OF KENDALL, ILLINOIS  
 PROBATION SERVICES FEE FUND

SCHEDULE C-19

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 118,000	118,000	123,906	144,710
Domestic violence	1,000	1,000	1,067	2,247
Electronic monitoring	-	-	-	7,994
Drug testing	-	-	1,061	7
Offset training fee	-	-	-	1,500
Underage drinking program	2,000	2,000	1,765	3,063
Other	-	-	-	35
Total revenues	<u>121,500</u>	<u>121,500</u>	<u>127,799</u>	<u>159,556</u>
Expenditures:				
Equipment	13,500	13,500	8,100	5,133
Contractual services	126,000	111,000	44,418	42,257
Electronic monitoring	20,000	20,000	17,752	38,864
Training	33,000	33,000	15,824	29,684
Drug testing	15,000	30,000	23,106	14,087
Dues / memberships	3,000	3,000	1,540	2,325
Software	30,000	30,000	11,840	17,107
Total expenditures	<u>240,500</u>	<u>240,500</u>	<u>122,580</u>	<u>149,457</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(119,000)</u>	<u>(119,000)</u>	<u>5,219</u>	<u>10,099</u>
Other financing sources (uses):				
Transfers out:				
General Fund	<u>(20,654)</u>	<u>(20,654)</u>	<u>(20,654)</u>	<u>(14,557)</u>
Total other financing sources (uses)	<u>(20,654)</u>	<u>(20,654)</u>	<u>(20,654)</u>	<u>(14,557)</u>
Net change in fund balance	<u>\$ (139,654)</u>	<u>(139,654)</u>	<u>(15,435)</u>	<u>(4,458)</u>
Fund balance, beginning of year			<u>570,275</u>	<u>574,733</u>
Fund balance, end of year			<u>\$ 554,840</u>	<u>570,275</u>

COUNTY OF KENDALL, ILLINOIS  
 DRUG ABUSE FUND

SCHEDULE C-20

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected by circuit clerk	\$ -	-	209	631
Drug fines forfeited / donations	-	-	777	664
Total revenues	-	-	986	1,295
Expenditures:	11,287	19,682	19,682	7,140
Total expenditures	11,287	19,682	19,682	7,140
Net change in fund balance	<u>\$ (11,287)</u>	<u>(19,682)</u>	(18,696)	(5,845)
Fund balance, beginning of year			54,466	60,311
Fund balance, end of year			<u>\$ 35,770</u>	<u>54,466</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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Drug fines forfeited	\$ 8,000	8,000	2,490	13,892
Total revenues	8,000	8,000	2,490	13,892
Expenditures:	38,000	38,000	1,152	1,480
Total expenditures	38,000	38,000	1,152	1,480
Net change in fund balance	\$ (30,000)	(30,000)	1,338	12,412
Fund balance, beginning of year			70,452	58,040
Fund balance, end of year			\$ 71,790	70,452

COUNTY OF KENDALL, ILLINOIS  
 SENIOR CITIZENS' FUND

SCHEDULE C-22

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Property taxes	\$ 406,500	406,500	406,185	362,620
Interest	-	-	405	448
Total revenues	406,500	406,500	406,590	363,068
Expenditures:				
Fox Valley Older Adults	-	64,395	64,395	60,020
Prairie State Legal Services	-	10,759	10,759	10,003
Visiting Nurses Association	-	12,877	12,877	12,004
CNN	-	35,845	35,845	32,519
Senior Services Association, Inc.	-	129,970	129,970	128,012
Oswegoland Seniors	-	81,474	81,474	75,010
Distribution	335,500	-	-	-
Total expenditures	335,500	335,320	335,320	317,568
Excess (deficiency) of revenues over (under) expenditures	71,000	71,180	71,270	45,500
Other financing sources (uses):				
Transfers out:				
Kendall Area Transit Fund	(71,000)	(71,000)	(71,000)	(45,500)
Total other financing sources (uses)	(71,000)	(71,000)	(71,000)	(45,500)
Net change in fund balance	\$ -	180	270	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 270	-

COUNTY OF KENDALL, ILLINOIS  
 K9 DONATIONS FUND

SCHEDULE C-23

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025	2024	2024
	Appropriations	Final	Actual	Actual
Revenues:				
Other revenues - donations	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
K-9 expenses	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	<u>\$ -</u>	<u>-</u>	-	-
Fund balance, beginning of year			<u>6,125</u>	<u>6,125</u>
Fund balance, end of year			<u>\$ 6,125</u>	<u>6,125</u>

COUNTY OF KENDALL, ILLINOIS  
 COURTHOUSE RESTORATION FUND

SCHEDULE C-24

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenues	\$ 1,000	1,000	-	-
Total revenues	1,000	1,000	-	-
Expenditures:				
Restoration expenditures	1,000	1,000	-	-
Total expenditures	1,000	1,000	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			3,830	3,830
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  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by County Treasurer	\$ 18,000	18,000	19,430	19,894
Total revenues	<u>18,000</u>	<u>18,000</u>	<u>19,430</u>	<u>19,894</u>
Expenditures:				
Salaries	9,000	9,000	-	-
Treasurer automation costs	<u>5,000</u>	<u>5,000</u>	<u>-</u>	<u>20,000</u>
Total expenditures	<u>14,000</u>	<u>14,000</u>	<u>-</u>	<u>20,000</u>
Net change in fund balance	<u>\$ 4,000</u>	<u>4,000</u>	19,430	(106)
Fund balance, beginning of year			<u>51,356</u>	<u>51,462</u>
Fund balance, end of year			<u>\$ 70,786</u>	<u>51,356</u>

COUNTY OF KENDALL, ILLINOIS  
 CIRCUIT CLERK DOCUMENT STORAGE FUND

SCHEDULE C-26

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 150,000	150,000	207,547	182,701
Total revenues	150,000	150,000	207,547	182,701
Expenditures:				
Salaries	-	-	-	554
Court document storage costs	90,000	90,000	89,637	63,784
Total expenditures	90,000	90,000	89,637	64,338
Excess (deficiency) of revenues over (under) expenditures	60,000	60,000	117,910	118,363
Other financing sources (uses):				
Transfers out:				
General Fund	(60,000)	(88,330)	(88,330)	(60,000)
Total other financing sources (uses)	(60,000)	(88,330)	(88,330)	(60,000)
Net change in fund balance	\$ -	(28,330)	29,580	58,363
Fund balance, beginning of year			342,239	283,876
Fund balance, end of year			\$ 371,819	342,239

COUNTY OF KENDALL, ILLINOIS  
LAW LIBRARY FUND

SCHEDULE C-27

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees collected by Circuit Clerk	\$ 65,000	65,000	113,479	87,585
Total revenues	65,000	65,000	113,479	87,585
Expenditures:				
Salaries	5,000	10,000	10,000	5,019
Online services	38,184	38,184	40,191	35,991
Books and subscriptions	20,000	20,000	19,970	17,982
Total expenditures	63,184	68,184	70,161	58,992
Net change in fund balance	\$ 1,816	(3,184)	43,318	28,593
Fund balance, beginning of year			39,650	11,057
Fund balance, end of year			\$ 82,968	39,650

COUNTY OF KENDALL, ILLINOIS  
 GEOGRAPHIC INFORMATION SYSTEMS - MAPPING FUND

SCHEDULE C-28

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 600,000	600,000	523,890	437,626
Total revenues	600,000	600,000	523,890	437,626
Expenditures:				
Salaries	405,063	405,063	391,008	361,945
Cloud services	20,000	20,000	13,094	12,184
Contractual services	5,000	5,000	-	1,042
Office supplies	400	400	299	317
Postage	40	40	-	-
Plotter supplies	2,000	2,000	-	-
Software	50,000	50,000	22,950	31,645
Hardware	14,000	14,000	15,170	2,681
Printer	2,000	2,000	-	-
Dues and memberships	1,000	1,000	640	840
Cell phone	900	900	496	507
Mileage	2,000	2,000	2,037	457
Training	3,500	3,500	2,480	381
Conferences	5,000	5,000	4,750	3,388
Aerial reflight	25,500	25,500	25,375	25,375
Capital expenditures	-	27,902	27,902	-
Total expenditures	536,403	564,305	506,201	440,762
Excess (deficiency) of revenues over (under) expenditures	63,597	35,695	17,689	(3,136)
Other financing sources (uses):				
Transfers out:				
General Fund	(13,560)	(13,560)	(13,560)	(13,560)
Healthcare	(73,938)	(73,938)	(59,032)	(71,350)
IMRF and Social Security Fund	(57,000)	(57,000)	(50,387)	(46,853)
Total other financing sources (uses)	(144,498)	(144,498)	(122,979)	(131,763)
Net change in fund balance	\$ (80,901)	(108,803)	(105,290)	(134,899)
Fund balance, beginning of year			1,475,466	1,610,365
Fund balance, end of year			\$ 1,370,176	1,475,466

COUNTY OF KENDALL, ILLINOIS  
 GEOGRAPHIC INFORMATION SYSTEMS - RECORDER FUND

SCHEDULE C-29

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fees	\$ 40,000	40,000	81,032	72,039
Total revenues	40,000	40,000	81,032	72,039
Expenditures:				
Salaries	68,753	75,753	69,753	56,511
Total expenditures	68,753	75,753	69,753	56,511
Net change in fund balance	\$ (28,753)	(35,753)	11,279	15,528
Fund balance, beginning of year			67,205	51,677
Fund balance, end of year			\$ 78,484	67,205

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 6,000	6,000	3,382	4,704
Total revenues	6,000	6,000	3,382	4,704
Expenditures:	-	-	-	-
Net change in fund balance	\$ 6,000	6,000	3,382	4,704
Fund balance, beginning of year			81,462	76,758
Fund balance, end of year			\$ 84,844	81,462

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Fines	\$ 29,613	29,613	37,263	29,740
Total revenues	29,613	29,613	37,263	29,740
Expenditures:				
Public safety equipment	23,498	23,498	18,564	9,168
Total expenditures	23,498	23,498	18,564	9,168
Net change in fund balance	\$ 6,115	6,115	18,699	20,572
Fund balance, beginning of year			75,720	55,148
Fund balance, end of year			\$ 94,419	75,720

COUNTY OF KENDALL, ILLINOIS  
CORONER DEATH CERTIFICATE GRANT FUND

SCHEDULE C-32

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants	\$ 3,000	3,000	4,386	5,508
Interest	-	-	45	21
Total revenues	3,000	3,000	4,431	5,529
Expenditures:				
Expenditures	5,000	5,000	5,011	(1,172)
Total expenditures	5,000	5,000	5,011	(1,172)
Net change in fund balance	\$ (2,000)	(2,000)	(580)	6,701
Fund balance (deficit), beginning of year			5,400	(1,301)
Fund balance, end of year			\$ 4,820	5,400

COUNTY OF KENDALL, ILLINOIS  
 SALE IN ERROR INTEREST FUND

SCHEDULE C-33

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines, and forfeitures:				
Tax sale revenue	\$ 30,000	30,000	20,820	28,860
Total revenues	30,000	30,000	20,820	28,860
Expenditures:				
Reimbursements	5,000	5,000	-	-
Total expenditures	5,000	5,000	-	-
Net change in fund balance	\$ 25,000	25,000	20,820	28,860
Fund balance, beginning of year			261,841	232,981
Fund balance, end of year			\$ 282,661	261,841

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ -	-	-	(1,497)
Total revenues	-	-	-	(1,497)
Expenditures:				
Miscellaneous	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ -	-	-	(1,497)
Fund balance (deficit), beginning of year			-	1,497
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS  
CHILD ADVOCACY CENTER FUND

SCHEDULE C-35

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenues - grants	\$ 50,773	77,773	65,764	76,645
Miscellaneous	5,000	5,000	610	-
Donations	-	3,495	3,885	4,273
Total revenues	55,773	86,268	70,259	80,918
Expenditures:				
Salaries	50,773	77,773	75,664	59,161
Program expenditures	5,000	5,000	-	3,871
Total expenditures	55,773	82,773	75,664	63,032
Net change in fund balance	\$ -	3,495	(5,405)	17,886
Fund balance, beginning of year			29,615	11,729
Fund balance, end of year			\$ 24,210	29,615

COUNTY OF KENDALL, ILLINOIS  
HIGHWAY- RESTRICTED FUND

SCHEDULE C-36

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other Revenue				
Miscellaneous	\$ 10,000	10,000	13,000	20,000
Total revenues	10,000	10,000	13,000	20,000
Expenditures:				
Streets and highways	-	-	-	-
Total expenditures	-	-	-	-
Other financing sources (uses):				
Transfers out:				
Transportation Sales Tax Fund	(10,000)	(10,000)	(12,000)	(20,000)
Total other financing sources (uses)	(10,000)	(10,000)	(12,000)	(20,000)
Net change in fund balance	\$ -	-	1,000	-
Fund balance, beginning of year			310,969	310,969
Fund balance, end of year			\$ 311,969	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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
RHSP fees	\$ 396,000	396,000	273,546	244,476
Total revenues	396,000	396,000	273,546	244,476
Expenditures:				
State of Illinois	396,000	396,000	273,546	244,476
Total expenditures	396,000	396,000	273,546	244,476
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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 18,000	18,000	23,764	27,790
Total revenues	18,000	18,000	23,764	27,790
Expenditures:				
Spay and neuter expenditures	30,000	40,000	53,829	39,816
Total expenditures	30,000	40,000	53,829	39,816
Net change in fund balance	\$ (12,000)	(22,000)	(30,065)	(12,026)
Fund balance, beginning of year			82,933	94,959
Fund balance, end of year			\$ 52,868	82,933

COUNTY OF KENDALL, ILLINOIS  
 ACCESS TO JUSTICE FUND

SCHEDULE C-39

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant rewards	\$ 15,000	15,000	16,760	-
Total revenues	15,000	15,000	16,760	-
Expenditures:				
General expenditures	15,000	15,000	-	-
Total expenditures	15,000	15,000	-	-
Excess (deficiency) of revenues over (under) expenditures	\$ -	-	16,760	-
Fund balance, beginning of year			13,875	13,875
Fund balance, end of year			\$ 30,635	13,875

COUNTY OF KENDALL, ILLINOIS  
 TRANSPORTATION ALTERNATIVES PROGRAM FUND

SCHEDULE C-40

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues	\$ -	-	-	-
Expenditures:				
Kendall County Forest Preserve	189,000	272,000	272,000	-
Village of Oswego	-	50,000	49,276	-
Oswegoland Park District	47,500	47,500	-	-
Village of Montgomery	30,030	30,030	-	-
Total expenditures	266,530	399,530	321,276	-
Excess (deficiency) of revenues over (under) expenditures	(266,530)	(399,530)	(321,276)	-
Other financing sources (uses):				
Transfers in:				
Sales Tax 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	\$ (116,530)	(249,530)	(171,276)	150,000
Fund balance, beginning of year			405,779	255,779
Fund balance, end of year			\$ 234,503	405,779

COUNTY OF KENDALL, ILLINOIS  
 OPIOID SETTLEMENT FUND

SCHEDULE C-41

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Opioid Settlement Agreement	\$ 100,000	100,000	176,460	380,575
Total revenues	100,000	100,000	176,460	380,575
Expenditures:				
Training	-	5,000	3,920	15,197
Support people in treatment	-	50,000	56,309	7,871
Address needs	-	300	259	810
Prevent overdose deaths	-	-	185	2,088
Prevent misuse of opioids	-	20,000	22,343	60,730
Other	200,000	200,000	-	-
Total expenditures	200,000	275,300	83,016	86,696
Net change in fund balance	\$ (100,000)	(175,300)	93,444	293,879
Fund balance, beginning of year			503,745	209,866
Fund balance, end of year			\$ 597,189	503,745

COUNTY OF KENDALL, ILLINOIS  
 RESTRICTED ECONOMIC DEVELOPMENT GRANT FUND

SCHEDULE C-42

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 3,600	3,600	14,179	18,249
Other	45,365	45,365	465	(9,278)
Total revenues	48,965	48,965	14,644	8,971
Expenditures:				
Application expense	1,000	1,000	-	-
Approved loan programs	1,000,000	1,000,000	-	-
Miscellaneous expense	60,975	60,975	72,906	-
Total expenditures	1,061,975	1,061,975	72,906	-
Excess (deficiency) of revenues over (under) expenditures	(1,013,010)	(1,013,010)	(58,262)	8,971
Other financing sources (uses):				
Transfers out:				
Economic Development Commission Fund	(220,000)	(220,000)	(220,000)	(180,000)
Total other financing sources (uses)	(220,000)	(220,000)	(220,000)	(180,000)
Net change in fund balance	\$ (1,233,010)	(1,233,010)	(278,262)	(171,029)
Fund balance, beginning of year			1,837,572	2,008,601
Fund balance, end of year			\$ 1,559,310	1,837,572

COUNTY OF KENDALL, ILLINOIS  
 CIRCUIT CLERK OPERATION/ADMINISTRATION FUND

SCHEDULE C-43

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 37,000	37,000	57,694	44,123
Total revenues	37,000	37,000	57,694	44,123
Expenditures:				
Expenses	37,000	37,000	11,216	47,433
Total expenditures	37,000	37,000	11,216	47,433
Excess (deficiency) of revenues over (under) expenditures	-	-	46,478	(3,310)
Other financing sources (uses):				
Transfers out:				
General Fund	(15,000)	(15,000)	(15,000)	(30,000)
Total other financing sources (uses)	(15,000)	(15,000)	(15,000)	(30,000)
Net change in fund balance	\$ (15,000)	(15,000)	31,478	(33,310)
Fund balance, beginning of year			119,831	153,141
Fund balance, end of year			\$ 151,309	119,831

COUNTY OF KENDALL, ILLINOIS  
CORONER'S SPECIAL FEES FUND

SCHEDULE C-44

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 15,000	15,000	29,901	25,707
Total revenues	15,000	15,000	29,901	25,707
Expenditures:				
Miscellaneous	20,000	20,000	14,510	16,679
Total expenditures	20,000	20,000	14,510	16,679
Net change in fund balance	\$ (5,000)	(5,000)	15,391	9,028
Fund balance, beginning of year			15,285	6,257
Fund balance, end of year			\$ 30,676	15,285

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF VEHICLE FUND

SCHEDULE C-45

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 4,149	4,149	1,179	3,485
Total revenues	4,149	4,149	1,179	3,485
Expenditures:				
Vehicle expenditures	1,500	1,500	-	1,515
Total expenditures	1,500	1,500	-	1,515
Net change in fund balance	\$ 2,649	2,649	1,179	1,970
Fund balance, beginning of year			3,493	1,523
Fund balance, end of year			\$ 4,672	3,493

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF E-TICKET FUND

SCHEDULE C-46

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025	Actual	2024
	Appropriations	Final	Actual	Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fines/fees collected	\$ 3,059	3,059	3,059	4,172
Total revenues	3,059	3,059	3,059	4,172
Expenditures:	8,325	8,325	802	802
Total expenditures	8,325	8,325	802	802
Net change in fund balance	<u>\$ (5,266)</u>	<u>(5,266)</u>	2,257	3,370
Fund balance, beginning of year			31,796	28,426
Fund balance, end of year			<u>\$ 34,053</u>	<u>31,796</u>

COUNTY OF KENDALL, ILLINOIS  
 ELECTRONIC CITATION FUND

SCHEDULE C-47

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees collected	\$ 25,000	25,000	41,321	39,251
Expenditures:	34,000	34,000	18,867	18,239
Total expenditures	34,000	34,000	18,867	18,239
Net change in fund balance	\$ (9,000)	(9,000)	22,454	21,012
Fund balance, beginning of year			79,828	58,816
Fund balance, end of year			\$ 102,282	79,828

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
FTA revenue	\$ -	13,000	12,851	3,070
Total revenues	-	13,000	12,851	3,070
Expenditures:				
FTA expenditures	10,000	20,000	17,223	8,036
Total expenditures	10,000	20,000	17,223	8,036
Net change in fund balance	\$ (10,000)	(7,000)	(4,372)	(4,966)
Fund balance, beginning of year			85,711	90,677
Fund balance, end of year			\$ 81,339	85,711

COUNTY OF KENDALL, ILLINOIS  
 ANIMAL MEDICAL CARE FUND

SCHEDULE C-49

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue - donations	\$ 10	10	23,778	17,097
Total revenues	10	10	23,778	17,097
Expenditures:				
Animal medical care expenditures	5,500	22,500	33,222	8,048
Total expenditures	5,500	22,500	33,222	8,048
Net change in fund balance	\$ (5,490)	(22,490)	(9,444)	9,049
Fund balance, beginning of year			27,189	18,140
Fund balance, end of year			\$ 17,745	27,189

COUNTY OF KENDALL, ILLINOIS  
 SALT STORAGE BUILDING MAINTENANCE FUND

SCHEDULE C-50

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	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	2,750	2,750	-	21,171
Total expenditures	2,750	2,750	-	21,171
Net change in fund balance	\$ -	-	2,750	(18,421)
Fund balance, beginning of year			69	18,490
Fund balance, end of year			\$ 2,819	69

COUNTY OF KENDALL, ILLINOIS  
 COUNTY CLERK DEATH CERTIFICATE SURCHARGE FUND

SCHEDULE C-51

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:				
Intergovernmental revenue:				
Grant revenue	\$ 4,135	4,135	2,246	-
Total revenues	4,135	4,135	2,246	-
Expenditures:				
Grant expenditures	4,135	4,135	911	4,178
Total expenditures	4,135	4,135	911	4,178
Net change in fund balance	\$ -	-	1,335	(4,178)
Fund balance (deficit), beginning of year			(1,690)	2,488
Fund balance (deficit), end of year			\$ (355)	(1,690)

COUNTY OF KENDALL, ILLINOIS  
 JAIL COMMISSARY FUND

SCHEDULE C-52

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Revenue	\$ 115,000	115,000	46,484	94,900
Interest	11,315	11,315	14,522	13,625
Total revenues	126,315	126,315	61,006	108,525
Expenditures:				
Inmate supplies	40,778	40,778	42,027	31,566
Maintenance for inmate welfare and health	26,280	26,280	8,223	9,783
Miscellaneous	10,001	60,001	54,495	4,495
Total expenditures	77,059	127,059	104,745	45,844
Net change in fund balance	\$ 49,256	(744)	(43,739)	62,681
Fund balance, beginning of year			421,493	358,812
Fund balance, end of year			\$ 377,754	421,493

COUNTY OF KENDALL, ILLINOIS  
HIRE BACK TRANSPORTATION SAFETY FUND

SCHEDULE C-53

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 4,500	4,500	4,500	5,000
Interest	300	300	132	414
Total revenues	4,800	4,800	4,632	5,414
Expenditures	14,449	14,449	7,685	15,999
Total expenditures	14,449	14,449	7,685	15,999
Net change in fund balance	\$ (9,649)	(9,649)	(3,053)	(10,585)
Fund balance, beginning of year			6,182	16,767
Fund balance, end of year			\$ 3,129	6,182

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

SCHEDULE C-55

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenues from services, fines and forfeitures:				
Fees	\$ 6,500	6,500	8,393	8,155
Total revenues	6,500	6,500	8,393	8,155
Expenditures:	34,000	34,000	-	6,198
Total expenditures	34,000	34,000	-	6,198
Net change in fund balance	\$ (27,500)	(27,500)	8,393	1,957
Fund balance, beginning of year			54,966	53,009
Fund balance, end of year			\$ 63,359	54,966

COUNTY OF KENDALL, ILLINOIS  
HIDTA GRANT FUND

SCHEDULE C-56

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 2,065,000	2,065,000	2,989,598	2,592,607
Total revenues	2,065,000	2,065,000	2,989,598	2,592,607
Expenditures:				
Narcotic overdose/traffic	130,000	200,000	148,514	198,616
Investigative support	440,000	640,000	597,078	639,898
Management and coordination	681,000	811,000	808,763	647,826
NARCINT	80,000	80,000	76,095	76,095
Resource Initiative	550,000	800,000	770,880	754,289
Training	180,000	180,000	168,033	163,273
PIRET	-	150,000	83,300	-
Counternarc	-	12,000	9,634	-
Tri-County init-multi jur.	-	325,000	327,301	35,588
Total expenditures	2,061,000	3,198,000	2,989,598	2,515,585
Net change in fund balance	\$ 4,000	(1,133,000)	-	77,022
Fund balance (deficit), beginning of year			-	(77,022)
Fund balance (deficit), end of year			\$ -	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 98,156	98,156	62,658	97,340
Total revenues	98,156	98,156	62,658	97,340
Expenditures:				
Grant expenditures	98,156	208,156	235,005	104,666
Total expenditures	98,156	208,156	235,005	104,666
Net change in fund balance	\$ -	(110,000)	(172,347)	(7,326)
Fund balance, beginning of year			220,805	228,131
Fund balance, end of year			\$ 48,458	220,805

COUNTY OF KENDALL, ILLINOIS  
 COUNTY DRUG SERVICE FUND

SCHEDULE C-58

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 370	370	15	15
Total revenues	370	370	15	15
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	370	370	15	15
Other financing sources (uses):				
Transfers out:				
Health and Human Services Fund	(15)	(45)	(45)	-
Total other financing sources (uses)	(15)	(45)	(45)	-
Net change in fund balance	\$ 355	325	(30)	15
Fund balance, beginning of year			30	15
Fund balance, end of year			\$ -	30

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenue	\$ 235,786	235,786	214,204	212,502
Expenditures:				
Salaries	120,017	120,017	121,314	110,916
Salaries Assistant	12,874	12,874	11,862	11,908
Supplies	16,396	16,396	8,681	11,339
Training - travel conference fees	3,423	7,423	7,649	4,633
Training - conferences fees	1,849	6,849	6,835	3,750
Drug testing	16,215	16,215	4,520	9,326
Assessments	875	875	-	-
Treatment	46,800	46,800	43,200	37,575
Total expenditures	218,449	227,449	204,061	189,447
Other financing sources (uses):				
Transfers in:				
Mental Health Board Fund	12,751	12,751	11,667	12,810
Transfers out:				
Health Care Fund	(7,200)	(7,200)	(6,686)	(4,325)
General Fund	-	-	-	(6)
IMRF Fund	(7,729)	(7,729)	(7,793)	(7,182)
Social Security Fund	(9,181)	(9,181)	(9,337)	(9,434)
Total other financing sources (uses)	(11,359)	(11,359)	(12,149)	(8,137)
Net change in fund balance	\$ 5,978	(3,022)	(2,006)	14,918
Fund balance (deficit), beginning of year			10,402	(4,516)
Fund balance, end of year			\$ 8,396	10,402

COUNTY OF KENDALL, ILLINOIS  
 DRUG COURT FUND

SCHEDULE C-60

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Drug court revenue	\$ 1,000	1,000	30	-
Total revenues	1,000	1,000	30	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	1,000	1,000	30	-
Net change in fund balance	<u>\$ 1,000</u>	<u>1,000</u>	30	-
Fund balance, beginning of year			10,144	10,144
Fund balance, end of year			<u>\$ 10,174</u>	<u>10,144</u>

COUNTY OF KENDALL, ILLINOIS  
 COOK COUNTY REIMBURSEMENT FUND

SCHEDULE C-61

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 5,600	5,600	-	424
Total revenues	5,600	5,600	-	424
Expenditures:				
Medical	3,500	3,500	-	231
Commissary	2,100	2,100	-	-
Total expenditures	5,600	5,600	-	231
Net change in fund balance	\$ -	-	-	193
Fund balance, beginning of year			5,049	4,856
Fund balance, end of year			\$ 5,049	5,049

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF SPECIAL ASSIGNMENT FUND

SCHEDULE C-62

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 30,000	30,000	32,453	52,540
Total revenues	30,000	30,000	32,453	52,540
Expenditures:				
Deputy overtime salaries	30,000	41,835	36,616	44,781
Total expenditures	30,000	41,835	36,616	44,781
Net change in fund balance	\$ -	(11,835)	(4,163)	7,759
Fund balance (deficit), beginning of year			(249)	(8,008)
Fund balance (deficit), end of year			\$ (4,412)	(249)

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fees	\$ 17,000	17,000	25,615	22,898
Total revenues	17,000	17,000	25,615	22,898
Expenditures:				
Salaries	42,533	42,533	43,574	28,438
Office supplies	150	150	-	106
Postage	2,500	2,500	3,138	2,288
Total expenditures	45,183	45,183	46,712	30,832
Net change in fund balance	\$ (28,183)	(28,183)	(21,097)	(7,934)
Fund balance, beginning of year			105,249	113,183
Fund balance, end of year			\$ 84,152	105,249

COUNTY OF KENDALL, ILLINOIS  
VIOLENT CRIME VICTIMS ASSISTANCE FUND

SCHEDULE C-64

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 64,000	64,000	63,500	69,500
Total revenues	64,000	64,000	63,500	69,500
Expenditures:				
Salaries	64,000	64,000	51,752	52,284
Total expenditures	64,000	64,000	51,752	52,284
Net change in fund balance	\$ -	-	11,748	17,216
Fund balance, beginning of year			21,774	4,558
Fund balance, end of year			\$ 33,522	21,774

COUNTY OF KENDALL, ILLINOIS  
COUNTY ELECTION FUND

SCHEDULE C-65

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:				
Overtime	20,000	20,000	-	15,667
Mileage	24,000	24,000	-	-
Legal publications	15,000	15,000	-	204
Contractual services	15,000	15,000	4,168	14,459
Election supplies	50,000	50,000	166,626	109,306
Ballots	105,000	105,000	-	38,615
Election judges	130,000	130,000	-	8,163
Election judge school	1,500	1,500	2,500	-
Election extra help	20,000	20,000	-	5,475
Postage	75,000	75,000	-	-
Polling place setup	35,000	35,000	4,332	18,038
Total expenditures	490,500	490,500	177,626	209,927
Excess (deficiency) of revenues over (under) expenditures	(490,500)	(490,500)	(177,626)	(209,927)
Other financing sources (uses):				
Transfers out:				
General Fund	(370,000)	(370,000)	(370,000)	-
Total other financing sources (uses)	(370,000)	(370,000)	(370,000)	-
Net change in fund balance	\$ (860,500)	(860,500)	(547,626)	(209,927)
Fund balance, beginning of year			952,511	1,162,438
Fund balance, end of year			\$ 404,885	952,511

COUNTY OF KENDALL, ILLINOIS  
 DRUG FORFEITURE FUND

SCHEDULE C-66

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Other revenue	\$ 10,500	10,500	1,731	2,110
Total revenues	10,500	10,500	1,731	2,110
Expenditures:	10,500	10,500	1,663	2,002
Net change in fund balance	\$ -	-	68	108
Fund balance, beginning of year			8,715	8,607
Fund balance, end of year			\$ 8,783	8,715

COUNTY OF KENDALL, ILLINOIS  
 TRAFFIC ENFORCEMENT FUND

SCHEDULE C-67

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 90,675	90,675	37,861	28,915
Expenditures:				
Salaries	82,432	82,432	32,678	26,100
Miscellaneous	8,243	8,243	-	-
Total expenditures	90,675	90,675	32,678	26,100
Net change in fund balance	\$ -	-	5,183	2,815
Fund balance, beginning of year			4,081	1,266
Fund balance, end of year			\$ 9,264	4,081

COUNTY OF KENDALL, ILLINOIS  
 SMOKE FREE ACT FUND

SCHEDULE C-68

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:	-	100	100	-
Net change in fund balance	\$ -	(100)	(100)	-
Fund balance, beginning of year			100	100
Fund balance, end of year			\$ -	100

COUNTY OF KENDALL, ILLINOIS  
 NUCLEAR GRANT FUND

SCHEDULE C-69

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenues	\$ 20,000	20,000	2,920	23,583
Total revenues	20,000	20,000	2,920	23,583
Expenditures:				
Salaries	-	-	-	11,664
Equipment	8,630	8,630	6,139	7,469
Telecommunications	-	2,000	237	416
Travel	2,500	2,500	-	-
Office supplies	1,510	1,510	254	224
Miscellaneous	1,040	1,040	5,715	925
Total expenditures	13,680	15,680	12,345	20,698
Net change in fund balance	\$ 6,320	4,320	(9,425)	2,885
Fund balance, beginning of year			32,840	29,955
Fund balance, end of year			\$ 23,415	32,840

COUNTY OF KENDALL, ILLINOIS  
 SCAAP GRANT FUND

SCHEDULE C-70

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 12,000	12,000	-	30,632
Total revenues	12,000	12,000	-	30,632
Expenditures:	14,120	14,120	346	23,804
Net change in fund balance	\$ (2,120)	(2,120)	(346)	6,828
Fund balance, beginning of year			94,725	87,897
Fund balance, end of year			\$ 94,379	94,725

COUNTY OF KENDALL, ILLINOIS  
PUBLIC DEFENDER STATE FUND

SCHEDULE C-71

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ 98,551	98,551	83,449	198,141
Interest	700	700	42	687
Total revenues	<u>99,251</u>	<u>99,251</u>	<u>83,491</u>	<u>198,828</u>
Expenditures:				
Salaries	10,000	10,000	-	8,820
Miscellaneous expense	53,484	53,484	-	-
Contractual Services	60,000	60,000	-	62,192
Total expenditures	<u>123,484</u>	<u>123,484</u>	<u>-</u>	<u>71,012</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(24,233)</u>	<u>(24,233)</u>	<u>83,491</u>	<u>127,816</u>
Other financing sources (uses):				
Transfer out:				
General Fund	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Total other financing sources (uses)	<u>(90,000)</u>	<u>(90,000)</u>	<u>(90,000)</u>	<u>-</u>
Net change in fund balance	<u>\$ (114,233)</u>	<u>(114,233)</u>	(6,509)	127,816
Fund balance, beginning of year			<u>127,816</u>	<u>-</u>
Fund balance, end of year			<u>\$ 121,307</u>	<u>127,816</u>

COUNTY OF KENDALL, ILLINOIS  
 TOBACCO GRANT FUND

SCHEDULE C-72

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Salaries	-	965	965	-
Total expenditures	-	965	965	-
Net change in fund balance	\$ -	965	(965)	-
Fund balance, beginning of year			965	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  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 5,964	5,964	5,066	6,785
Total revenues	5,964	5,964	5,066	6,785
Expenditures:	10,000	10,000	-	-
Excess (deficiency) of revenues over (under) expenditures	(4,036)	(4,036)	5,066	6,785
Net change in fund balance	<u>\$ (4,036)</u>	<u>(4,036)</u>	5,066	6,785
Fund balance, beginning of year			20,322	13,537
Fund balance, end of year			<u>\$ 25,388</u>	<u>20,322</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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:	\$ 62,000	62,000	41,478	66,052
Expenditures:	62,000	62,000	39,126	58,105
Net change in fund balance	\$ -	-	2,352	7,947
Fund balance (deficit), beginning of year			(2,431)	(10,378)
Fund balance (deficit), end of year			\$ (79)	(2,431)

COUNTY OF KENDALL, ILLINOIS  
 MENTAL HEALTH TREATMENT COURT FUND

SCHEDULE C-75

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ 1,000	1,000	-	130
Expenditures:				
Salaries	23,793	23,793	22,909	-
Travel	2,500	2,500	1,333	-
Program supplies	12,000	12,000	5,672	-
Drug Testing	10,000	10,000	4,585	1,054
Counseling	15,600	15,600	14,250	1,200
Training	1,500	1,500	-	-
Miscellaneous expenses	375	375	-	-
Total expenditures	65,768	65,768	48,749	2,254
Excess (deficiency) of revenues over (under) expenditures	(64,768)	(64,768)	(48,749)	(2,124)
Other financing sources (uses):				
Transfers out:				
Healthcare Fund	-	(2,900)	(2,857)	-
Social Security Fund	(1,850)	(1,850)	(1,820)	-
IMRF Fund	(1,550)	(1,550)	(1,521)	-
Total other financing sources (uses)	(3,400)	(6,300)	(6,198)	-
Net change in fund balance	\$ (68,168)	(71,068)	(54,947)	(2,124)
Fund balance, beginning of year			382,581	384,705
Fund balance, end of year			\$ 327,634	382,581

COUNTY OF KENDALL, ILLINOIS  
 PUBLIC DEFENDER RECORDS AUTOMATION FUND

SCHEDULE C-76

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Fees	\$ 1,121	1,121	3,777	3,570
Total revenues	1,121	1,121	3,777	3,570
Expenditures:	1,121	1,121	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	3,777	3,570
Other financing sources (uses):				
Transfers out:				
General Fund	(12,191)	(12,191)	(12,191)	-
Total other financing sources (uses)	(12,191)	(12,191)	(12,191)	-
Net change in fund balance	\$ (12,191)	(12,191)	(8,414)	3,570
Fund balance, beginning of year			13,345	9,775
Fund balance, end of year			\$ 4,931	13,345

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	-
Expenditures:	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
Other financing sources (uses):				
Transfers in:				
General Fund	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net change in fund balance	\$ -	-	-	-
Fund balance, beginning of year			870,000	870,000
Fund balance, end of year			\$ 870,000	870,000

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF ILLINOIS MEDICAL ASSISTANCE RECOVERY FUND

SCHEDULE C-78

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant reward	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	64,750	64,750	8,759	12,130
Net change in fund balance	<u>\$ (64,750)</u>	<u>(64,750)</u>	(8,759)	(12,130)
Fund balance, beginning of year			116,587	128,717
Fund balance, end of year			<u>\$ 107,828</u>	<u>116,587</u>

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ -	-	-	-
Total revenues	-	-	-	-
Expenditures:				
Total expenditures	-	465	465	-
Net change in fund balance	\$ -	(465)	(465)	-
Fund balance, beginning of year			465	465
Fund balance, end of year			\$ -	465

COUNTY OF KENDALL, ILLINOIS  
ILLINOIS GAMING LAW ENFORCEMENT FUND

SCHEDULE C-80

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Revenue from services, fines and forfeitures:				
Fines	\$ 1,730	1,730	132	-
Total revenues	1,730	1,730	132	-
Expenditures:	-	-	-	-
Total expenditures	-	-	-	-
Net change in fund balance	\$ 1,730	1,730	132	-
Fund balance, beginning of year			10,663	10,663
Fund balance, end of year			\$ 10,795	10,663

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental - grant revenues	\$ 500	500	1,197	284
Total revenues	500	500	1,197	284
Expenditures:				
Total expenditures	1,000	1,000	450	1,948
Net change in fund balance	\$ (500)	(500)	747	(1,664)
Fund balance, beginning of year			1,568	3,232
Fund balance, end of year			\$ 2,315	1,568

**COUNTY OF KENDALL, ILLINOIS  
HEALTH CARE / BENEFIT FUND**

SCHEDULE C-82

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)**

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
<b>Revenues:</b>				
Health insurance reimbursements	\$ 490,149	490,149	486,004	570,357
Employee deductions	1,398,187	1,398,187	1,409,989	1,391,566
COBRA reimbursement	113,181	113,181	146,754	148,779
Total revenues	2,001,517	2,001,517	2,042,747	2,110,702
<b>Expenditures:</b>				
Health insurance premiums	5,498,931	6,016,241	5,926,358	5,846,350
HSA employer contributions	600,000	600,000	589,600	558,125
Dental insurance	291,549	340,763	339,571	337,108
State unemployment contribution	35,000	35,000	11,380	52,173
Employee reimbursement	3,000	3,000	228	1,932
County life insurance policy	7,837	7,837	7,012	7,469
FSA monthly fee	3,500	3,500	121	1,543
Employee assistance program	6,600	6,600	735	6,569
Broker fees	49,613	49,613	10,783	44,316
Total expenditures	6,496,030	7,062,554	6,885,788	6,855,585
Excess (deficiency) of revenues over (under) expenditures	(4,494,513)	(5,061,037)	(4,843,041)	(4,744,883)
<b>Other financing sources (uses):</b>				
Transfers in:				
General Fund	3,888,000	3,888,000	3,888,000	4,049,999
Animal Control Fund	22,781	22,781	22,085	20,354
Veteran's Assistance Commission Fund	71,210	71,210	52,895	58,618
GIS Mapping Fund	73,938	73,938	59,032	71,350
Adult Redeploy Fund	-	6,500	6,686	4,331
EDC Fund	26,257	26,257	27,465	26,740
Health and Human Services Fund	691,403	691,403	675,261	694,959
Highway Fund	50,000	50,000	50,000	50,000
Total other financing sources (uses)	4,823,589	4,830,089	4,781,424	4,976,351
Net change in fund balance	\$ 329,076	(230,948)	(61,617)	231,468
Fund balance, beginning of year			5,236,974	5,005,506
Fund balance, end of year			\$ 5,175,357	5,236,974

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF ELECTRONIC HOME MONITORING FUND

SCHEDULE C-83

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant revenue	\$ 50,075	50,075	94,473	92,483
Total revenues	50,075	50,075	94,473	92,483
Expenditures:				
Total expenditures	26,350	26,350	23,519	22,762
Net change in fund balance	\$ 23,725	23,725	70,954	69,721
Fund balance, beginning of year			72,367	2,646
Fund balance, end of year			\$ 143,321	72,367

COUNTY OF KENDALL, ILLINOIS  
 SHERIFF EQUITABLE SHARING PROGRAM

SCHEDULE C-84

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Total revenues	\$ -	-	1	1,307
Expenditures:				
Training	4,963	4,963	825	12,090
Contractual services	4,963	4,963	-	19,905
Equipment	4,963	4,963	5,484	9,269
Total expenditures	14,889	14,889	6,309	41,264
Net change in fund balance	\$ (14,889)	(14,889)	(6,308)	(39,957)
Fund balance, beginning of year			10,518	50,475
Fund balance, end of year			\$ 4,210	10,518

COUNTY OF KENDALL, ILLINOIS  
 BULLET PROOF VEST PARTNERSHIP GRANT

SCHEDULE C-85

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 14,370	14,370	203	1,859
Total revenues	14,370	14,370	203	1,859
Expenditures:				
Vests	14,370	14,370	203	1,859
Total expenditures	14,370	14,370	203	1,859
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  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ (16,000)	4,000	32,000	22,500
Total revenues	(16,000)	4,000	32,000	22,500
Expenditures:				
Salaries	16,000	36,000	29,000	22,500
Total expenditures	16,000	36,000	29,000	22,500
Net change in fund balance	\$ (32,000)	(32,000)	3,000	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 3,000	-

COUNTY OF KENDALL, ILLINOIS  
 PAYROLL CLEARING FUND

SCHEDULE C-87

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions, net	\$ 4,300,600	4,568,600	17,434	939
Total revenues	4,300,600	4,568,600	17,434	939
Expenditures:				
Total expenditures	4,300,100	4,704,205	-	-
Net change in fund balance	\$ 500	(135,605)	17,434	939
Fund balance, beginning of year			35,529	34,590
Fund balance, end of year			\$ 52,963	35,529

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Employee contributions	\$ 6,000	6,000	-	4,500
Interest	50	50	68	113
Total revenues	<u>6,050</u>	<u>6,050</u>	<u>68</u>	<u>4,613</u>
Expenditures:				
Total expenditures	<u>6,000</u>	<u>6,000</u>	<u>1,919</u>	<u>1,500</u>
Net change in fund balance	<u>\$ 50</u>	<u>50</u>	(1,851)	3,113
Fund balance, beginning of year			<u>4,370</u>	<u>1,257</u>
Fund balance, end of year			<u>\$ 2,519</u>	<u>4,370</u>

COUNTY OF KENDALL, ILLINOIS  
HISTORICAL PRESERVATION FUND

SCHEDULE C-89

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ 30,800	30,800	-	29,750
Total revenues	30,800	30,800	-	-
Expenditures:				
Total expenditures	44,000	44,000	8,000	-
Excess (deficiency) of revenues over (under) expenditures	(13,200)	(13,200)	(8,000)	29,750
Other financing sources (uses):				
Transfers in:				
General Fund	13,200	13,200	13,200	13,200
Total other financing sources (uses)	13,200	13,200	13,200	13,200
Net change in fund balance	\$ -	-	5,200	42,950
Fund balance (deficit), beginning of year			25,950	(17,000)
Fund balance, end of year			\$ 31,150	25,950

COUNTY OF KENDALL, ILLINOIS  
 JUDICIAL FACILITIES CONSTRUCTION FUND

SCHEDULE C-90

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Judicial facility fees	\$ 100,000	100,000	252,835	202,862
Total revenues	100,000	100,000	252,835	202,862
Expenditures:				
Total expenditures	86,460	86,460	45,438	-
Excess (deficiency) of revenues over (under) expenditures	\$ 13,540	13,540	207,397	202,862
Fund balance, beginning of year			373,316	170,454
Fund balance, end of year			\$ 580,713	373,316

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	-	31,458
Total revenues	-	-	-	31,458
Expenditures:	-	-	-	31,420
Total expenditures	-	-	-	31,420
Net change in fund balance	\$ -	-	-	38
Fund balance, beginning of year			-	(38)
Fund balance, end of year			\$ -	-

COUNTY OF KENDALL, ILLINOIS  
 DOMESTIC VIOLENCE RESPONSE FUND

SCHEDULE C-92

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:	\$ -	-	92	25,000
Total revenues	-	-	92	25,000
Expenditures:	-	25,000	24,816	-
Total expenditures	-	25,000	24,816	-
Net change in fund balance	\$ -	(25,000)	(24,724)	25,000
Fund balance, beginning of year			25,000	-
Fund balance, end of year			\$ 276	25,000

COUNTY OF KENDALL, ILLINOIS  
ILLINOIS COURT TECHNOLOGY MODERNIZATION FUND

SCHEDULE C-93

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	Original Appropriations	2025 Final Appropriations	Actual	2024 Actual
Revenues:				
Grant award	\$ 194,600	507,978	451,139	199,522
Total revenues	194,600	507,978	451,139	199,522
Expenditures:				
Equipment	64,800	255,609	451,139	95,582
Supplies	64,800	-	-	-
Contractual services	65,000	-	-	103,940
Total expenditures	194,600	255,609	451,139	199,522
Net change in fund balance	\$ -	252,369	-	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ -	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	3,750,000	3,750,000	-
Total revenues	-	3,750,000	3,750,000	-
Expenditures:				
Fox Fiber expense	-	2,125,000	-	-
Total expenditures	-	2,125,000	-	-
Net change in fund balance	\$ -	1,625,000	3,750,000	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 3,750,000	-

COUNTY OF KENDALL, ILLINOIS  
 COOPERATIVE POLICE ASSISTANCE TEAM FUND

SCHEDULE C-95

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	Original	2025	Actual	2024
	Appropriations	Final	Actual	Actual
		Appropriations		
Revenues:				
Grant award	\$ -	-	25,000	-
Total revenues	-	-	25,000	-
Expenditures:				
Equipment	-	-	17,710	-
Total expenditures	-	-	17,710	-
Net change in fund balance	\$ -	-	7,290	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 7,290	-

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	55,000	20,110	-
Total revenues	-	55,000	20,110	-
Expenditures:				
Salaries	-	50,000	25,256	-
Equipment	-	6,000	4,388	-
Total expenditures	-	56,000	29,644	-
Net change in fund balance	\$ -	(1,000)	(9,534)	-
Fund balance, beginning of year			-	-
Fund balance (deficit), end of year			\$ (9,534)	-

COUNTY OF KENDALL, ILLINOIS  
OFFICER RECRUITMENT/RETENTION FUND

SCHEDULE C-97

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant award	\$ -	205,200	205,200	-
Total revenues	-	205,200	205,200	-
Expenditures:				
Salaries	-	181,000	94,000	-
Miscellaneous expense	-	24,200	-	-
Total expenditures	-	205,200	94,000	-
Net change in fund balance	\$ -	-	111,200	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 111,200	-

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual**  
**November 30, 2025**  
**(With Comparative Figures for November 30, 2024)**

	Original	2025 Final	Actual	2024 Actual
	Appropriations	Appropriations	Actual	Actual
Revenues:	\$ -	-	89,146	-
Expenditures:	-	-	-	-
Net change in fund balance	\$ -	-	89,146	-
Fund balance, beginning of year			-	-
Fund balance, end of year			\$ 89,146	-

COUNTY OF KENDALL, ILLINOIS  
 CAPITAL IMPROVEMENT FUND

SCHEDULE C-99

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Video gaming tax	\$ 100,000	100,000	168,938	122,749
Lease income - KenCom	-	-	-	3,527
Total revenues	100,000	100,000	168,938	126,276
Expenditures:	755,000	755,000	85,257	451,585
Total expenditures	755,000	755,000	85,257	451,585
Excess (deficiency) of revenues over (under) expenditures	(655,000)	(655,000)	83,681	(325,309)
Other financing sources (uses):				
Transfers in:				
General Fund	150,000	3,110,405	3,110,405	150,000
Total other financing sources (uses)	150,000	3,110,405	3,110,405	150,000
Net change in fund balance	\$ (505,000)	2,455,405	3,194,086	(175,309)
Fund balance, beginning of year			2,850,698	3,026,007
Fund balance, end of year			\$ 6,044,784	2,850,698

COUNTY OF KENDALL, ILLINOIS  
 ANIMAL CONTROL CAPITAL IMPROVEMENT FUND

SCHEDULE C-100

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	-	366	-
Total revenues	-	-	366	-
Expenditures:				
Capital expenditures	5,000	35,000	33,446	-
Building improvements	10,000	10,000	-	13,989
Total expenditures	15,000	45,000	33,446	13,989
Other financing sources (uses):				
Transfers in:				
Public Safety	-	30,000	30,000	-
Animal Control Fund	15,000	15,000	15,000	15,000
Total other financing sources (uses)	15,000	45,000	45,000	15,000
Net change in fund balance	\$ -	-	11,920	1,011
Fund balance, beginning of year			61,942	60,931
Fund balance, end of year			\$ 73,862	61,942

COUNTY OF KENDALL, ILLINOIS  
COUNTY BUILDING FUND

SCHEDULE C-101

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Intergovernmental:				
Township and municipality contribution	\$ -	-	12,505	-
Total revenues	-	-	12,505	-
Expenditures:				
Capital expenditures	8,012,410	8,520,951	8,906,288	1,173,153
Total expenditures	8,012,410	8,520,951	8,906,288	1,173,153
Excess (deficiency) of revenues over (under) expenditures	(8,012,410)	(8,520,951)	(8,893,783)	(1,173,153)
Other financing sources (uses):				
Transfers in:				
General Fund	35,000	2,995,405	2,995,405	6,135,834
ARPA Fund	-	-	-	618,303
Total other financing sources (uses)	35,000	2,995,405	2,995,405	6,754,137
Net change in fund balance	\$ (7,977,410)	(5,525,546)	(5,898,378)	5,580,984
Fund balance, beginning of year			10,832,039	5,251,055
Fund balance, end of year			\$ 4,933,661	10,832,039

COUNTY OF KENDALL, ILLINOIS  
 PUBLIC SAFETY CAPITAL IMPROVEMENT FUND

SCHEDULE C-102

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Other revenue	\$ -	2,500	-	4,532
Total revenues	-	2,500	-	4,532
Expenditures:				
Vehicles	-	120,000	11,985	207,562
Equipment	759,907	759,907	268,111	85,218
Miscellaneous	1,989,567	2,094,500	2,008,100	760,391
Total expenditures	2,749,474	2,974,407	2,288,196	1,053,171
Excess (deficiency) of revenues over (under) expenditures	(2,749,474)	(2,971,907)	(2,288,196)	(1,048,639)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	525,000	3,525,000	3,525,000	1,105,702
Total other financing sources (uses)	525,000	3,525,000	3,525,000	1,105,702
Net change in fund balance	\$ (2,224,474)	553,093	1,236,804	57,063
Fund balance, beginning of year			726,007	668,944
Fund balance, end of year			\$ 1,962,811	726,007

COUNTY OF KENDALL, ILLINOIS  
 KENDALL AREA TRANSIT CAPITAL IMPROVEMENT FUND

SCHEDULE C-103

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Grant awards	\$ 4,775,514	4,775,514	-	-
Total revenues	4,775,514	4,775,514	-	-
Expenditures:				
IDOT capital purchases	610,000	610,000	214,506	-
IDOT construction	4,000,000	4,000,000	-	-
RTA capital purchases	45,020	45,020	-	-
Vehicle purchase	120,494	120,494	-	-
Miscellaneous expense	1,000	1,000	-	-
Total expenditures	4,776,514	4,776,514	214,506	-
Excess (deficiency) of revenues over (under) expenditures	\$ (1,000)	(1,000)	(214,506)	-
Fund balance, beginning of year			-	-
Fund balance (deficit), end of year			\$ (214,506)	-

**COUNTY OF KENDALL, ILLINOIS  
ADMINISTRATIVE DEBT SERVICE FUND**

SCHEDULE C-104

**Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
November 30, 2025  
(With Comparative Figures for November 30, 2024)**

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 600	600	10,117	10,079
Other revenue - rental income	14,400	14,400	14,000	14,800
Total revenues	15,000	15,000	24,117	24,879
Expenditures:				
Debt service - principal	190,000	190,000	190,000	190,000
Debt service - interest	66,760	66,760	66,760	74,360
Fiscal agent fees and issuance costs	2,150	2,150	475	709
Total expenditures	258,910	258,910	257,235	265,069
Excess (deficiency) of revenues over (under) expenditures	(243,910)	(243,910)	(233,118)	(240,190)
Other financing sources (uses):				
Transfers in:				
Health and Human Services Fund	145,814	145,814	145,814	145,814
General Fund	96,546	96,546	96,546	104,760
Total other financing sources (uses)	242,360	242,360	242,360	250,574
Net change in fund balance	\$ (1,550)	(1,550)	9,242	10,384
Fund balance, beginning of year			153,382	142,998
Fund balance, end of year			\$ 162,624	153,382

COUNTY OF KENDALL, ILLINOIS  
 COURTHOUSE DEBT SERVICE FUND

SCHEDULE C-105

Schedule of Revenues, Expenditures, and Changes in Fund Balance - Budget & Actual  
 November 30, 2025  
 (With Comparative Figures for November 30, 2024)

	2025		2024	
	Original Appropriations	Final Appropriations	Actual	Actual
Revenues:				
Interest	\$ 1,000	1,000	30,740	31,360
Total revenues	1,000	1,000	30,740	31,360
Expenditures:				
Debt service - principal:				
2016 Bonds	100,000	100,000	100,000	655,000
2017 Bonds	2,510,000	2,510,000	2,510,000	1,840,000
Debt service - interest:				
2016 Bonds	10,350	10,350	10,350	21,675
2017 Bonds	429,000	429,000	429,000	537,750
Fiscal agent fees	2,000	2,000	950	1,891
Total expenditures	3,051,350	3,051,350	3,050,300	3,056,316
Excess (deficiency) of revenues over (under) expenditures	(3,050,350)	(3,050,350)	(3,019,560)	(3,024,956)
Other financing sources (uses):				
Transfers in:				
Public Safety Sales Tax Fund	3,050,350	3,050,350	3,049,350	3,054,525
Total other financing sources (uses)	3,050,350	3,050,350	3,049,350	3,054,525
Net change in fund balance	\$ -	-	29,790	29,569
Fund balance, beginning of year			1,320,694	1,291,125
Fund balance, end of year			\$ 1,350,484	1,320,694

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

Balance Sheet  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	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	2025	2024
<u>Assets</u>								
Cash in bank	\$ 826,761	6,581,742	-	226,897	665,429	891,799	9,192,628	9,359,646
Prepaid expenses	37,684	-	-	-	-	-	37,684	34,451
Receivables:								
Accounts receivable	7,253	-	-	-	-	-	7,253	16,497
Grants receivable	-	-	-	-	-	293,260	293,260	-
Property taxes receivable	842,245	6,624,800	-	-	-	84,544	7,551,589	6,821,326
Total assets	<u>\$ 1,713,943</u>	<u>13,206,542</u>	<u>-</u>	<u>226,897</u>	<u>665,429</u>	<u>1,269,603</u>	<u>17,082,414</u>	<u>16,231,920</u>
<u>Liabilities, Deferred Inflows of Resources, and Fund Balances</u>								
Liabilities:								
Accounts payable	\$ 9,861	-	-	-	12,470	155,347	177,678	17,756
Accrued payroll and benefits	67,227	-	-	-	-	-	67,227	31,476
Refundable deposits	38,385	-	-	-	-	-	38,385	37,238
Total liabilities	<u>115,473</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,470</u>	<u>155,347</u>	<u>283,290</u>	<u>86,470</u>
Deferred Inflows of Resources:								
Unavailable property taxes	<u>842,245</u>	<u>6,624,800</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>84,544</u>	<u>7,551,589</u>	<u>6,821,326</u>
Fund Balances:								
Non-spendable	37,684	-	-	-	-	-	37,684	34,451
Restricted	-	6,581,742	-	226,897	652,959	622,668	8,084,266	8,082,770
Assigned	-	-	-	-	-	407,044	407,044	524,152
Unassigned	<u>718,541</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>718,541</u>	<u>682,751</u>
Total fund balances	<u>756,225</u>	<u>6,581,742</u>	<u>-</u>	<u>226,897</u>	<u>652,959</u>	<u>1,029,712</u>	<u>9,247,535</u>	<u>9,324,124</u>
Total liabilities, deferred inflows, and fund balances	<u>\$ 1,713,943</u>	<u>13,206,542</u>	<u>-</u>	<u>226,897</u>	<u>665,429</u>	<u>1,269,603</u>	<u>17,082,414</u>	<u>16,231,920</u>

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

Combining Statement of Revenue, Expenses, and Changes in Fund Balance  
November 30, 2025  
(With Comparative Figures for November 30, 2024)

	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	2025	2024
Revenues:								
Property taxes	\$ 804,583	5,896,129	-	-	-	81,293	6,782,005	6,552,404
Intergovernmental revenues	-	-	-	-	-	272,000	272,000	100,000
Grant revenue	-	-	-	-	10,000	293,260	303,260	300,000
Revenues from services	516,461	-	-	-	-	-	516,461	467,034
Project fund	152,170	-	-	-	-	-	152,170	153,254
Interest	9,208	65,762	-	14,771	19,948	44,079	153,768	186,573
Other revenue	43,796	-	-	-	310,890	157,830	512,516	199,984
Total revenues	1,526,218	5,961,891	-	14,771	340,838	848,462	8,692,180	7,959,249
Expenditures:								
Culture and recreation	1,487,195	700	-	-	-	114,177	1,602,072	1,536,270
Debt service:								
Principal	-	5,085,000	-	-	-	50,000	5,135,000	4,500,000
Interest	-	537,880	-	-	-	32,044	569,924	768,397
Bond issuance costs	-	317	-	-	-	475	792	2,125
Capital outlay	-	-	-	-	199,853	1,261,128	1,460,981	798,876
Total expenditures	1,487,195	5,623,897	-	-	199,853	1,457,824	8,768,769	7,605,668
Excess (deficiency) of revenues over (under) expenditures	39,023	337,994	-	14,771	140,985	(609,362)	(76,589)	353,581
Other financing sources (uses):								
Transfers in (out)	-	(66,500)	-	(124,666)	59,120	132,046	-	-
Total other financing sources (uses)	-	(66,500)	-	(124,666)	59,120	132,046	-	-
Change in fund balances	39,023	271,494	-	(109,895)	200,105	(477,316)	(76,589)	353,581
Fund balances, beginning of year	717,202	6,310,248	-	336,792	452,854	1,507,028	9,324,124	8,970,543
Fund balances, end of year	\$ 756,225	6,581,742	-	226,897	652,959	1,029,712	9,247,535	9,324,124

COUNTY OF KENDALL, ILLINOIS  
CUSTODIAL FUNDS

SCHEDULE E-1

Combining Statement of Fiduciary Net Position - Custodial Funds  
November 30, 2025

	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	\$ 20,378,747	94,579	101,699	10,009	123,198	118,949	567,326
Due from State of Illinois	71,135	-	-	-	-	-	-
Accounts receivable	484,604	-	-	-	-	-	162,150
Other assets	4,561,268	-	-	-	-	-	-
Total assets	25,495,754	94,579	101,699	10,009	123,198	118,949	729,476
<u>Liabilities</u>							
Accounts payable	237,592	-	-	-	-	-	103,437
Other liabilities	1,653,794	-	-	-	-	-	-
Compensated absences	140,731	-	-	-	-	-	-
Accrued payroll	95,043	-	-	-	-	-	-
Total liabilities	2,127,160	-	-	-	-	-	103,437
<u>Net Position</u>							
Total Net Position	\$ 23,368,594	94,579	101,699	10,009	123,198	118,949	626,039

COUNTY OF KENDALL, ILLINOIS  
CUSTODIAL FUNDS

SCHEDULE E-1  
(CONTINUED)

Combining Statement of Fiduciary Net Position - Custodial Funds  
November 30, 2025

	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	227,745	17,051	21,113	478,918	1,017,971	1,011,872	746,522
Due from State of Illinois	-	-	-	-	-	71,135	-	-
Accounts receivable	-	-	-	-	-	-	-	-
Other assets	-	-	-	-	-	-	-	-
Total assets	<u>22,123</u>	<u>227,745</u>	<u>17,051</u>	<u>21,113</u>	<u>478,918</u>	<u>1,089,106</u>	<u>1,011,872</u>	<u>746,522</u>
<u>Liabilities</u>								
Accounts payable	-	-	-	-	11,393	-	-	-
Other liabilities	-	-	-	-	-	-	-	-
Accrued payroll	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,393</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>Net Position</u>								
Total Net Position	<u>\$ 22,123</u>	<u>227,745</u>	<u>17,051</u>	<u>21,113</u>	<u>478,918</u>	<u>1,089,106</u>	<u>1,011,872</u>	<u>746,522</u>

COUNTY OF KENDALL, ILLINOIS  
CUSTODIAL FUNDS

SCHEDULE E-1  
(CONTINUED)

Combining Statement of Fiduciary Net Position - Custodial Funds  
November 30, 2025

	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	\$ 11,411	153,768	8,323	157,823	3,357,140	2,133,546	3,449,485	6,548,176
Due from State of Illinois	-	-	-	-	-	-	-	-
Accounts receivable	-	-	-	-	321,067	1,387	-	-
Other assets	-	-	-	-	235,645	1,355,116	103,710	2,866,797
Total assets	11,411	153,768	8,323	157,823	3,913,852	3,490,049	3,553,195	9,414,973
<u>Liabilities</u>								
Accounts payable	-	-	-	-	18,264	11,789	-	92,709
Other liabilities	-	-	-	-	135,251	1,432,526	86,017	-
Compensated absences	-	-	-	-	-	140,731	-	-
Accrued payroll	-	-	-	-	1,171	93,872	-	-
Total liabilities	-	-	-	-	154,686	1,678,918	86,017	92,709
<u>Net Position</u>								
Total Net Position	\$ 11,411	153,768	8,323	157,823	3,913,852	3,490,049	3,553,195	9,414,973

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds  
November 30, 2025

	Total	Land Cash	Trust Account	Ravine Woods Pathway	Henneberry Woods	Right-of-Way Land Fund	Sheriff's Sale Foreclosure Account
<b>Additions</b>							
Property Tax Allotments for other Governments	\$ 428,357,166	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	826,009	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	26,858,248	94,648	-	-	-	145,175	3,037,166
Interest	925,173	8,499	1,939	190	2,350	3,437	-
<b>Total Additions</b>	<b>456,966,596</b>	<b>103,147</b>	<b>1,939</b>	<b>190</b>	<b>2,350</b>	<b>148,612</b>	<b>3,037,166</b>
<b>Deductions</b>							
Property Tax Allotments for other Governments	428,283,188	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	29,099,973	406,378	-	-	-	199,724	4,125,354
Construction Projects	824,040	-	-	-	-	-	-
<b>Total Deductions</b>	<b>458,207,201</b>	<b>406,378</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>199,724</b>	<b>4,125,354</b>
<b>Change in Fiduciary Net Position</b>	<b>(1,240,605)</b>	<b>(303,231)</b>	<b>1,939</b>	<b>190</b>	<b>2,350</b>	<b>(51,112)</b>	<b>(1,088,188)</b>
<b>Net Position Restricted for Others</b>							
Beginning of year	24,609,199	397,810	99,760	9,819	120,848	170,061	1,714,227
End of year	\$ 23,368,594	94,579	101,699	10,009	123,198	118,949	626,039

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds  
November 30, 2025

	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
<b>Additions</b>								
Property Tax Allotments for other Governments	\$ -	-	-	-	-	-	-	-
Motor Fuel Tax Allotments and Grants	-	-	-	-	-	826,009	-	-
Fines, Fees and Charges Collected for Others	-	224,013	380,535	-	71,850	-	7,112,890	5,286,381
Interest	-	-	-	-	-	19,659	1,616	-
<b>Total Additions</b>	<b>-</b>	<b>224,013</b>	<b>380,535</b>	<b>-</b>	<b>71,850</b>	<b>845,668</b>	<b>7,114,506</b>	<b>5,286,381</b>
<b>Deductions</b>								
Property Tax Allotments for other Governments	-	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	-	255,191	385,125	6,135	-	-	7,307,955	5,563,579
Construction Projects	-	-	-	-	66,782	757,258	-	-
<b>Total Deductions</b>	<b>-</b>	<b>255,191</b>	<b>385,125</b>	<b>6,135</b>	<b>66,782</b>	<b>757,258</b>	<b>7,307,955</b>	<b>5,563,579</b>
<b>Change in Fiduciary Net Position</b>	<b>-</b>	<b>(31,178)</b>	<b>(4,590)</b>	<b>(6,135)</b>	<b>5,068</b>	<b>88,410</b>	<b>(193,449)</b>	<b>(277,198)</b>
<b>Net Position Restricted for Others</b>								
Beginning of year	22,123	258,923	21,641	27,248	462,457	1,000,696	1,205,321	1,023,720
End of year	\$ 22,123	227,745	17,051	21,113	467,525	1,089,106	1,011,872	746,522

Combining Statement of Changes in Fiduciary Net Position - Custodial Funds  
November 30, 2025

	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
<b>Additions</b>								
Property Tax Allotments for other Governments	\$ -	-	-	428,357,166	-	-	-	-
Motor Fuel Tax Allotments and Grants	-	-	-	-	-	-	-	-
Fines, Fees and Charges Collected for Others	-	376,431	597,755	602,154	2,269,401	3,151,369	1,500,000	2,008,480
Interest	217	-	1,787	425,608	399,761	60,110	-	-
<b>Total Additions</b>	<b>217</b>	<b>376,431</b>	<b>599,542</b>	<b>429,384,928</b>	<b>2,669,162</b>	<b>3,211,479</b>	<b>1,500,000</b>	<b>2,008,480</b>
<b>Deductions</b>								
Property Tax Allotments for other Governments	-	-	-	428,283,188	-	-	-	-
Fines, Fees and Charges Collected for Others	-	367,052	597,755	1,158,963	4,414,043	3,585,351	51,922	675,446
Construction Projects	-	-	-	-	-	-	-	-
<b>Total Deductions</b>	<b>-</b>	<b>367,052</b>	<b>597,755</b>	<b>429,442,151</b>	<b>4,414,043</b>	<b>3,585,351</b>	<b>51,922</b>	<b>675,446</b>
<b>Change in Fiduciary Net Position</b>	<b>217</b>	<b>9,379</b>	<b>1,787</b>	<b>(57,223)</b>	<b>(1,744,881)</b>	<b>(373,872)</b>	<b>1,448,078</b>	<b>1,333,034</b>
<b>Net Position Restricted for Others</b>								
Beginning of year	11,194	144,389	6,536	215,046	5,504,047	2,185,003	2,019,100	7,989,230
End of year	\$ 11,411	153,768	8,323	157,823	3,759,166	1,811,131	3,467,178	9,322,264

***OTHER INFORMATION***

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

	Tax Year				
	2020	2021	2022	2023	2024
Assessed valuations	\$ 3,584,835,597	3,781,079,971	4,125,581,150	4,602,340,505	5,207,824,444
Tax rates:					
General (Corporate)	0.3199	0.3310	0.3300	0.3280	0.3145
Illinois Municipal Retirement Fund	0.0859	0.0569	0.0582	0.0522	0.0503
County Highway	0.0437	0.0397	0.0364	0.0326	0.0288
County Aid to Bridges	0.0139	0.0132	0.0121	0.0109	0.0096
Mental Health	0.0264	0.0250	0.0248	0.0227	0.0211
Tuberculosis	0.0004	0.0004	0.0007	0.0007	0.0006
Federal Aid Highway Matching	0.0000	0.0385	0.0000	0.0000	0.0000
County Health	0.0406	0.0345	0.0366	0.0328	0.0290
Liability Insurance	0.0364	0.0370	0.0316	0.0292	0.0295
Social Security	0.0398	0.0050	0.0388	0.0348	0.0231
County Extension Education	0.0052	0.0093	0.0047	0.0042	0.0038
Veterans' Assistance	0.0098	0.0106	0.0085	0.0111	0.0100
Senior Citizens	0.0112	0.0005	0.0088	0.0079	0.0078
Total	0.6333	0.6015	0.5912	0.5671	0.5281
Tax extensions:					
General (Corporate)	\$ 11,656,810	12,513,862	13,584,301	15,044,131	16,343,195
Illinois Municipal Retirement Fund	2,600,081	2,150,300	2,396,138	2,400,121	2,620,577
County Highway	1,499,895	1,500,333	1,497,586	1,500,363	1,500,374
County Aid to Bridges	500,085	500,237	499,195	500,274	500,472
Mental Health	947,114	947,161	1,023,144	1,045,192	1,098,330
Tuberculosis	15,056	15,124	30,117	30,375	30,205
County Health	1,454,009	1,454,203	1,508,725	1,511,409	1,511,311
Liability Insurance	1,305,239	1,305,607	1,303,271	1,345,724	1,537,871
Social Security	1,424,972	1,400,134	1,597,425	1,600,234	1,200,404
County Extension Education	187,487	187,542	192,252	192,378	197,897
Veterans' Assistance	350,955	351,262	350,674	512,701	519,741
Senior Citizens	400,068	400,038	362,639	363,125	406,731
Revenue Recapture	-	20,040	26,404	51,546	34,372
Total	\$ 22,341,771	22,745,843	24,371,871	26,097,573	27,501,479
Tax Collections	\$ 22,316,148	22,713,145	24,312,458	26,061,529	27,465,330

***OTHER REQUIRED REPORTING***



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Kendall, Illinois, as of and for the year ended November 30, 2025, 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 April 21, 2026.

**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 April 21, 2026.

## 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  
April 21, 2026

***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, 2025. 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, 2025.

***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  
April 21, 2026

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards  
November 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Agriculture:</b>				
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
WIC Administration - 2025	10.557	FCSDQ00911	\$ 80,240	-
WIC Administration - 2026	10.557	FCSEQ00911	118,772	-
Total ALN 10.557			<u>199,012</u>	<u>-</u>
<i>Passed through Illinois Department of Human Services:</i>				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC):				
Farmers' Market Nutrition - 2026	10.572	FCSEQ05226	1,900	-
<b>Total U.S. Department of Agriculture</b>			<b><u>200,912</u></b>	<b><u>-</u></b>
<b>U.S. Department of Transportation:</b>				
<i>Passed through Illinois Department of Transportation:</i>				
Formula Grants for Rural Areas:				
Section 5311 Operating Assistance - 2026	20.509	OP-26-21-FED	56,540	56,540
Section 5311 Operating Assistance - 2025	20.509	OP-25-21-FED	9,689	9,689
Total ALN 20.509			<u>66,229</u>	<u>66,229</u>
Step Grant - 2025	20.600	HS-23-0338	37,861	-
<i>Passed Through Regional Transportation Authority</i>				
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2024-004	10,209	10,209
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	IL-2022-025	46,101	46,101
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	S5310-2024-6	123,426	123,426
Total ALN 20.513			<u>179,736</u>	<u>179,736</u>
<b>Total U.S. Department of Transportation</b>			<b><u>283,826</u></b>	<b><u>245,965</u></b>
<b>U.S. Environmental Protection Agency:</b>				
<i>Passed Through Illinois Emergency Management Agency:</i>				
State Indoor Radon Grants - 2025	66.032	25KENDALL	10,402	-
State Indoor Radon Grants - 2026	66.032	26KENDALL	3,898	-
Total ALN 66.032			<u>14,300</u>	<u>-</u>
<i>Passed Through Illinois Department of Public Health:</i>				
Safe Drinking Water - 2025	66.605	58080047M	2,005	-
Safe Drinking Water - 2026	66.605	65300147N	1,237	-
Total ALN 66.605			<u>3,242</u>	<u>-</u>
<b>Total U.S. Environmental Protection Agency</b>			<b><u>17,542</u></b>	<b><u>-</u></b>
<b>U.S. Department of Energy:</b>				
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Illinois Home Weatherization Assistance - 2025	81.042	22-403035	118,370	
Weatherization Assistance for Low-Income Persons - 2026	81.042	23-461035	48,169	-
Total ALN 81.042			<u>166,539</u>	<u>-</u>
<b>Total U.S. Department of Energy</b>			<b><u>166,539</u></b>	<b><u>-</u></b>

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards  
November 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health &amp; Human Services:</b>				
<i>Passed Through Northeastern Illinois</i>				
<i>Agency on Aging:</i>				
National Family Caregiver Support -				
State Health Insurance Program - 2025	93.324		2,500	-
State Health Insurance Program - 2025	93.324		1,500	-
Medicare Medicaid Alignment Initiative - 2025	93.634		2,500	-
State Health Insurance Program Medicare Improvements - 2025	93.071		2,500	-
Title III - 2025	93.052		9,652	-
Title III - 2026	93.052		3,907	-
Total ALN 93.052			22,559	-
<i>Passed Through Illinois Department of Public Health:</i>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements				
Cities Readiness Initiative - 2025	93.069	57580006M	23,493	-
Cities Readiness Initiative - 2026	93.069	67580006N	6,418	-
Public Health Preparedness - 2025	93.069	57180046L	41,876	-
Public Health Preparedness - 2026	93.069	67180046N	13,408	-
Total ALN 93.069			85,195	-
Hep B - 2025	93.268	58080047M	1,152	-
Hep B - 2026	93.268	65300147N	2,337	-
Total ALN 93.268			3,489	-
Respiratory Surveillance and Outbreak Response	93.323	818047	193,092	-
SIPA Workforce Development	93.967	48040448L	132,632	-
<i>Total Passed Through Illinois Department of Public Health</i>			414,408	-
<i>Passed Through Illinois Department of Healthcare and Family Services:</i>				
Child Support Enforcement - 2025	93.563	SFY25	471	-
Child Support Enforcement - 2026	93.563	SFY26	1,663	-
Total ALN 93.563			2,134	-
<i>Total Passed Through Illinois Department of Healthcare and Family Services</i>			2,134	-
<i>Passed Through Illinois Department of Commerce and Economic Opportunity:</i>				
Low-Income Home Energy Assistance				
LIHEAP Energy Assistance - 2024	93.568	24-224035	376,805	-
LIHEAP Energy Assistance - 2025	93.568	25-224035	835,496	-
LIHEAP Energy Assistance - 2026	93.568	26-224035	5,268	-
LIHEAP Weatherization - 2025	93.568	24-221035	180,842	-
Total ALN 93.568			1,398,411	-
Community Services Block Grant - 2024	93.569	24-231035	13,190	-
Community Services Block Grant - 2025	93.569	25-231035	240,618	-
Total ALN 93.569			253,808	-
<i>Total Passed Through Illinois Department of Commerce and Economic Opportunity</i>			1,652,219	-

COUNTY OF KENDALL, ILLINOIS

Schedule of Expenditures of Federal Awards  
November 30, 2025

Federal Grantor / Pass-Through Grantor / Program Title	Federal ALN Number	Pass-Through Entity Identifying Number	Expenditures	Passed Through to Subrecipients
<b>U.S. Department of Health &amp; Human Services (cont'd):</b>				
<i>Passed Through Illinois Department of Human Services:</i>				
Block Grants for Prevention and Treatment of Substance Abuse - 2025	93.959	43CDC03073	3,023	-
Block Grants for Prevention and Treatment of Substance Abuse - 2026	93.959	43CEC03073	1,064	-
Total ALN 93.959			<u>4,087</u>	-
Family Case Management - 2026	93.667	FCSEU06044	12,481	-
Employment Barrier Reduction - 2025	93.558	FCSDGO5509	15,211	
Employment Barrier Reduction - 2026	93.558	FCSEGO5509	46,126	-
Total ALN 93.558			<u>61,337</u>	-
<i>Total Passed Through Illinois Department of Human Services</i>			<u>77,905</u>	-
<i>Passed Through Association of Food and Drug Officials:</i>				
Food Standards - 2026	93.103		5,000	-
<i>Total Passed Through Association of Food and Drug Officials</i>			<u>5,000</u>	-
<b>Total U.S. Department of Health and Human Services</b>			<b><u>2,174,225</u></b>	<b>-</b>
<b>Executive Office of the President:</b>				
High Intensity Drug Trafficking Areas - 2024 (M)	95.001	G24CH0002A	2,173,984	-
High Intensity Drug Trafficking Areas - 2025 (M)	95.001	G25CH0002A	830,302	-
Total ALN 95.001			<u>3,004,286</u>	-
<b>Total Executive Office of the President</b>			<b><u>3,004,286</u></b>	<b>-</b>
<b>U.S. Department of Homeland Security:</b>				
<i>Passed Through Illinois Emergency Management Agency:</i>				
Emergency Management Performance - 2024	97.042	23EMAKENDL	9,542	
Emergency Management Performance - 2025	97.042	24EMAKENDL	33,101	-
Total ALN 97.042			<u>42,643</u>	-
<b>Total U.S. Department of Homeland Security:</b>			<b><u>42,643</u></b>	<b>-</b>
<b>U.S. Department of Justice:</b>				
SCAAP	16.606		346	-
Patrick Leahy Bulletproof Vest Partnership Program	16.607		203	-
Equitable Sharing	16.922		6,309	6,309
<b>Total U.S. Department of Justice</b>			<b><u>6,858</u></b>	<b>6,309</b>
<b>U.S. Department of Treasury:</b>				
American Rescue Plan Act Funds	21.027		934,719	-
<b>Total U.S. Department of Treasury:</b>			<b><u>934,719</u></b>	<b>-</b>
<b>Election Assistance Commission</b>				
<i>Passed Through Illinois State Board of Elections</i>				
HAVA Security Grant	90.404		146	-
<b>Total Election Assistance Commission</b>			<b><u>146</u></b>	<b>-</b>
<b>Total Federal Expenditures</b>			<b><u>\$ 6,831,696</u></b>	<b><u>252,274</u></b>

## COUNTY OF KENDALL, ILLINOIS

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended November 30, 2025

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#### **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, 2025. 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, 2025**

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**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, 2025

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#### **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: HIDTA (ALN #95.001).
- h. The County's total federal expenditures were \$6,831,696 for the year ended November 30, 2025. The total amount tested as major programs was \$3,004,285, which represents 43.98% of the total.
- i. The threshold for distinguishing Types A and B programs was \$1,000,000.
- j. The County of Kendall, Illinois was 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, 2025**

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**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, 2025**

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**Financial Statement Findings:**

None.